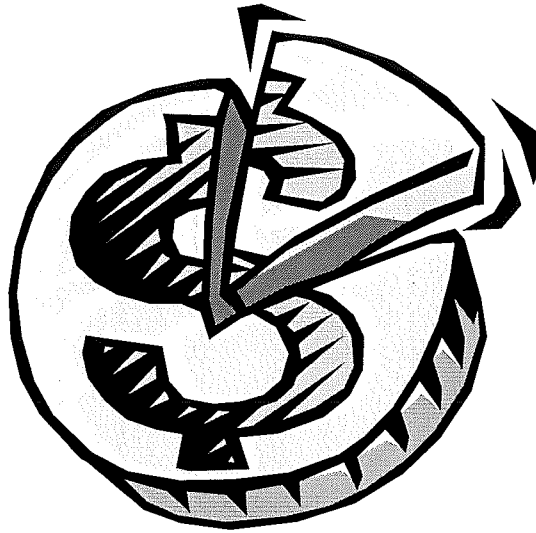


ACE CHARTER HIGH SCHOOL



2014-2015

ADOPTED BUDGET
PROPOSAL

Proposed 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):

2014-15 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:

Cynthia Hansen
Name

Chief Business Official
Title

(805) 383-1972
Telephone

chansen@vcoe.org
E-mail Address

Narrative

Architecture, Construction & Engineering Charter High School

570 Airport Way
Camarillo, California 93010
Phone (805) 437-1410
www.acecharterhigh.org



2014/2015 Adopted Budget Proposal

Budget Detail

Prepared By:
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Ventura County Schools Business Services Authority
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Architecture, Construction & Engineering Charter High School
2014/2015 Adopted Budget Proposal
Budget Detail

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Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2010-11 CBEDS	0	108	30	0	138	138		
2011-12 CBEDS	40	38	114	32	224	224	86	62.32%
2012-13 CBEDS	45	60	70	83	258	258	34	15.18%
2013-14 CBEDS	44	52	54	35	185	185	-73	-28.29%
2013-14 Current	44	56	54	27	181	181	-4	-2.16%
2014-15 Est *	71	44	56	54	225	225	44	24.31%
2015-16 **	54	71	44	56	225	225	0	0.00%
2016-17 ***	56	54	71	44	225	225	0	0.00%

2013-14 Est ADA	40.92	48.36	50.22	32.55	172.05
2014-15 Est ADA	66.03	40.92	52.08	50.22	209.25
2015-16 Est ADA	50.22	66.03	40.92	52.08	209.25
2016-17 Est ADA	52.08	50.22	66.03	40.92	209.25

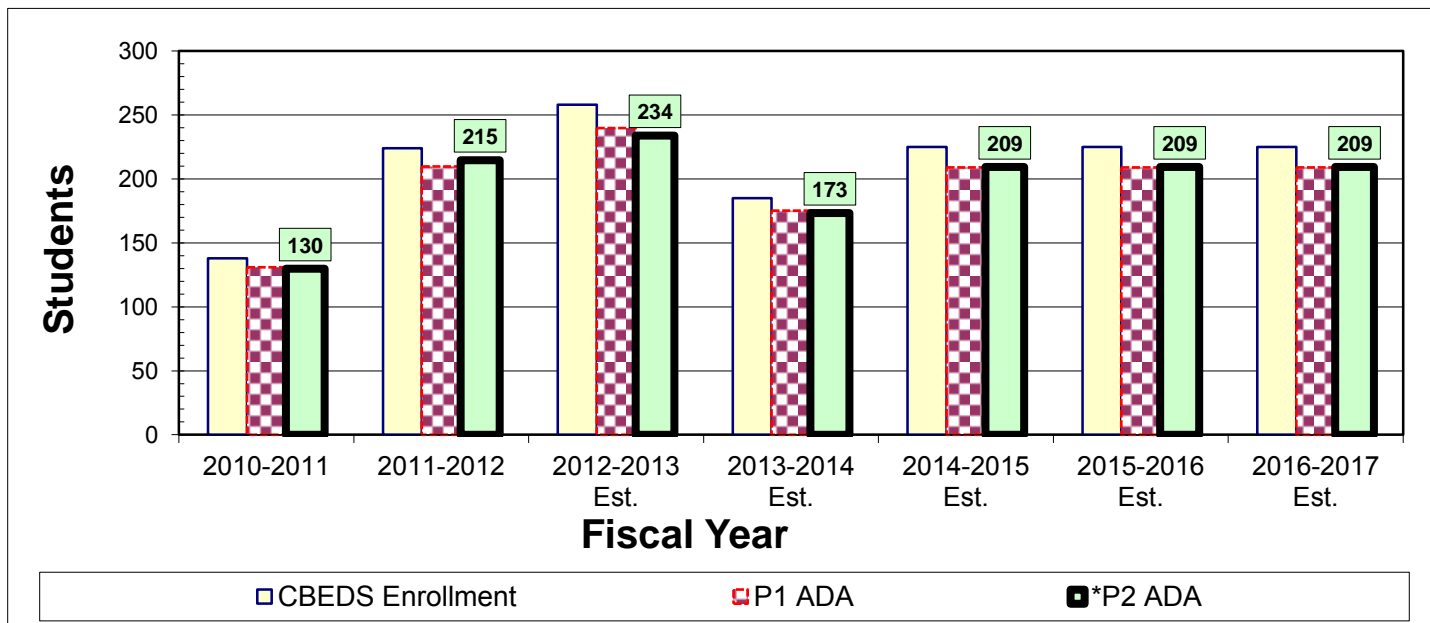
** 71 students need to be recruited in order to maintain 225 enrollment for 2014-15. Of course, this amount can be added to any grade.*

*** 54 students need to be recruited in order to maintain 225 enrollment for 2015-16. Of course, this amount can be added to any grade.*

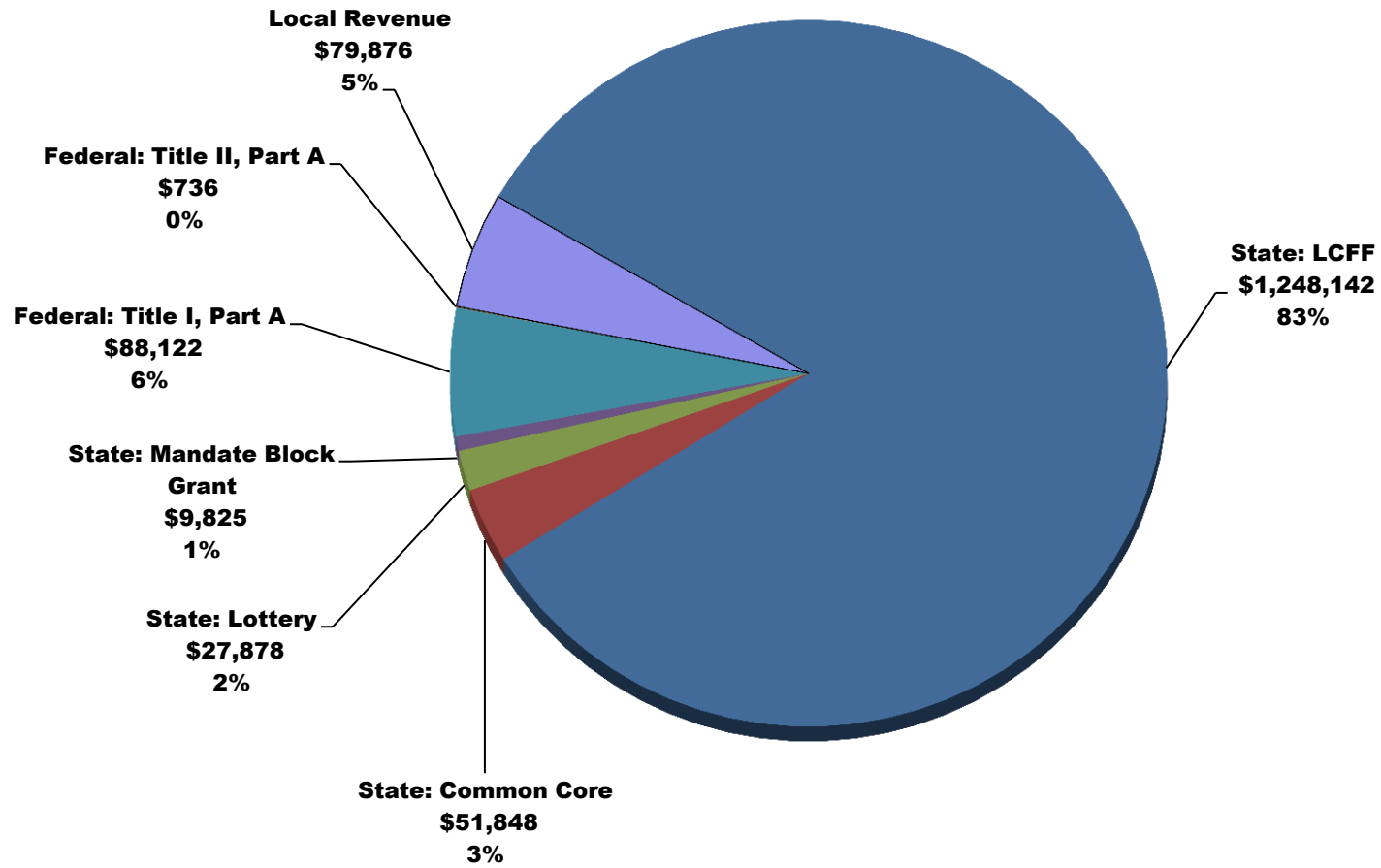
**** 56 students need to be recruited in order to maintain 225 enrollment for 2016-17. Of course, this amount can be added to any grade.*

**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)
				#	%	#	%	
2010-2011	138	131	130					94.01%
2011-2012	224	210	215	86	62.32%	85	65.52%	95.87%
2012-2013 Est.	258	240	234	34	15.18%	19	8.93%	90.67%
2013-2014 Est.	185	175	173	-73	-28.29%	-61	-25.91%	93.69%
2014-2015 Est.	225	209	209	40	21.62%	36	20.73%	93.00%
2015-2016 Est.	225	209	209	0	0.00%	0	0.00%	93.00%
2016-2017 Est.	225	209	209	0	0.00%	0	0.00%	93.00%



**ACE Charter High School
2013-14 Revenues
\$1,506,427
\$8,692 per ADA (173.32)**

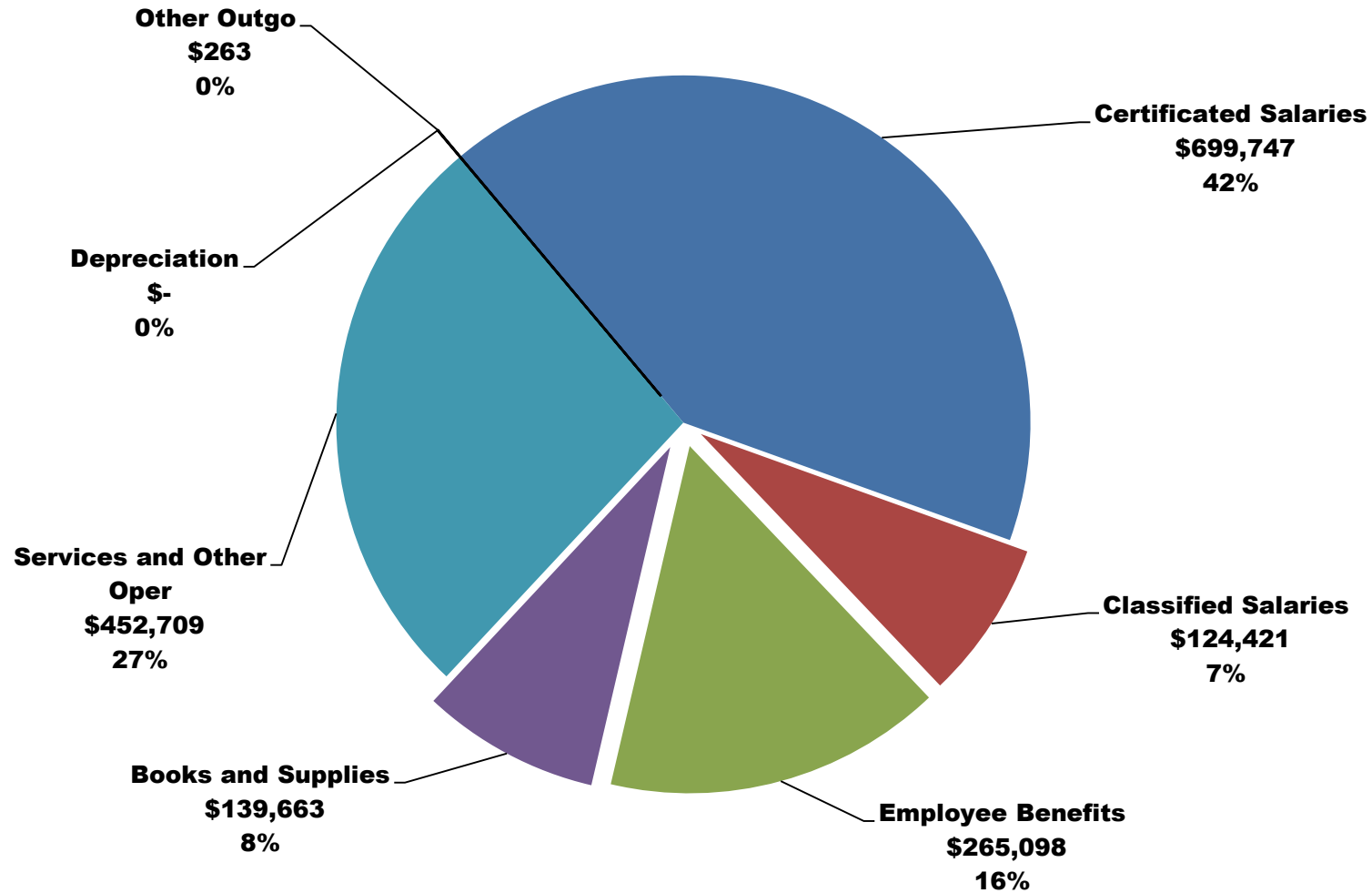


Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Object	Description	Comments	2013/14 2nd Interim	2013/14 Estimated Actuals	Estimated Actuals vs. 2nd Interim Change		2014/15 Budget	14/15 vs. 13/14 Changes		2015/16 Budget	2016/17 Budget
					Amount	%		Amount	%		
	Revenue Limit Sources										
8015	General Purpose Block Grant	Replaced by LCFF	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
8012	Education Protection Act (Prop 30)		259,390	197,146	(62,244)	-24.00%	197,146	-	0.00%	197,146	197,146
8011	Local Control Funding Formula	ENR/ADA 93.00% Ratio - 13/14: 185/173.32, 14/15: 225/209.25, 15/16: 225/209.25, 16/17: 225/209.25	403,959	620,729	216,770	53.66%	1,008,522	387,793	62.47%	1,037,361	1,069,300
8096	In Lieu	OUHSD	575,647	430,267	(145,380)	-25.26%	430,267	-	0.00%	430,267	430,267
	Total Revenue Limit Sources		\$ 1,238,996	\$ 1,248,142	\$ 9,146	0.74%	\$ 1,635,935	\$ 387,793	31.07%	\$ 1,664,774	\$ 1,696,713
	Federal Sources										
8290	Title I, Part A		\$ 89,004	\$ 88,122	\$ (882)	-0.99%	\$ 34,384	\$ (53,738)	-60.98%	\$ 34,384	\$ 34,384
8290	Title II, Part A		736	736	-	0.00%	736	-	0.00%	736	736
8290			-	-	-	0.00%	-	-	0.00%	-	-
	Total Federal Sources		\$ 89,740	\$ 88,858	\$ (882)	-0.98%	\$ 35,120	\$ (53,738)	-60.48%	\$ 35,120	\$ 35,120
	Other State Revenue										
8550	Mandate Block Grant	Prior Year ADA x \$42	\$ 9,825	\$ 9,825	\$ -	0.00%	\$ 7,279	\$ (2,546)	-25.91%	\$ 8,789	\$ 8,789
8560	Unrestricted Lottery	173.32 ADA x 1.04446 @ \$124.00	22,283	22,447	164	0.74%	27,538	5,091	22.68%	27,538	27,538
8560	Restricted Lottery	173.32 ADA x 1.04446 @ \$30.00	5,391	5,431	40	0.74%	6,557	1,126	20.73%	6,557	6,557
8590	Common Core		51,848	51,848	-	0.00%	-	(51,848)	-100.00%	-	-
8590	Categorical Block Grant	Replaced by LCFF	-	-	-	0.00%	-	-	0.00%	-	-
8590	Economic Impact Aid (EIA)	Replaced by LCFF	-	-	-	0.00%	-	-	0.00%	-	-
8590	Supplemental Cat Grant	Replaced by LCFF	-	-	-	0.00%	-	-	0.00%	-	-
8590	Other State Revenue	Misc	-	-	-	0.00%	-	-	0.00%	-	-
	Total Other State Revenue		\$ 89,347	\$ 89,551	\$ 204	0.23%	\$ 41,374	\$ (48,177)	-53.80%	\$ 42,884	\$ 42,884
	Other Local Revenue										
8634	Food Service Sales	Food Service Sales 9531	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
8660	Interest	.90% Interest Rate	1,283	1,800	517	40.30%	1,283	(517)	-28.72%	1,283	1,283
8677	Interagency Income	BTSA Stipends 0000	-	1,770	1,770	New	-	(1,770)	-100.00%	-	-
8699	Other Local Revenue	Misc (Restitution, etc.) 0000	-	-	-	0.00%	-	-	0.00%	-	-
8699	Other Local Revenue	Fundraising/Donations 9081	1,888	5,138	3,250	172.14%	-	(5,138)	-100.00%	-	-
8699	Other Local Revenue	Student Body 9080	-	-	-	0.00%	-	-	0.00%	-	-
8699	Other Local Revenue	Robotics Program 9082	2,000	14,535	12,535	626.75%	-	(14,535)	-100.00%	-	-
8699	ROP Contracts	Evening classes	-	-	-	0.00%	-	-	0.00%	-	-
8699	ROP Contracts	33% reimbursement	56,633	56,633	-	0.00%	28,317	(28,316)	-50.00%	28,317	28,317
	Total Other Local Revenue		\$ 61,804	\$ 79,876	\$ 18,072	29.24%	\$ 29,600	\$ (50,276)	-62.94%	\$ 29,600	\$ 29,600
	TOTAL REVENUES		\$ 1,479,887	\$ 1,506,427	\$ 26,540	1.79%	\$ 1,742,029	\$ 235,602	15.64%	\$ 1,772,378	\$ 1,804,317

**ACE Charter High School
2013-14 Expenditures
\$1,681,901
\$9,704 per ADA (173.32)**



Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Object	Description	Comments	2013/14 2nd Interim	2013/14 Estimated Actuals	Estimated Actuals vs. 2nd Interim Change		2014/15 Budget	14/15 vs. 13/14 Changes		2015/16 Budget	2016/17 Budget
					Amount	%		Amount	%		
	Certificated Salaries										
1100	Teachers	10.46 FTE Teachers	\$ 537,406	\$ 539,109	\$ 1,703	0.32%	\$ 588,167	\$ 49,058	9.10%	\$ 618,362	\$ 649,794
1110	Teachers - Substitutes	Teacher Subs	10,490	13,290	2,800	26.69%	10,960	(2,330)	-17.53%	10,960	10,960
1130	Teacher Stipends	BTSA Stipends	-	1,650	1,650	New	-	(1,650)	-100.00%	-	-
1140			-	-	-	0.00%	-	-	0.00%	-	-
1200	Certificated Support Salaries	.80 FTE Counselor	29,671	29,671	-	0.00%	42,635	12,964	43.69%	42,635	42,635
1300	Administration	1.00 FTE Principal	116,027	116,027	-	0.00%	115,000	(1,027)	-0.89%	115,000	115,000
	Total Certificated Salaries		\$ 693,594	\$ 699,747	\$ 6,153	0.89%	\$ 756,762	\$ 57,015	8.15%	\$ 786,957	\$ 818,390
	Classified Salaries										
2100	Instructional Aides	.00 FTE Paraeducator	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
2300	Administration		-	-	-	0.00%	-	-	0.00%	-	-
2400	Clerical and Office	1.00 FTE Executive Assistant, 1.00 FTE Admin Assistant	100,456	100,456	-	0.00%	97,747	(2,709)	-2.70%	99,794	99,794
2900	Other Classified	1.00 FTE Campus Assistant	24,466	23,965	(501)	-2.05%	25,535	1,570	6.55%	26,858	26,858
	Total Classified Salaries		\$ 124,922	\$ 124,421	\$ (501)	-0.40%	\$ 123,282	\$ (1,139)	-0.92%	\$ 126,653	\$ 126,653
	Benefits										
3100	STRS (Retirement)	8.250%	\$ 57,222	\$ 57,729	\$ 507	0.89%	\$ 62,433	\$ 4,704	8.15%	\$ 64,924	\$ 67,517
3200	PERS (Retirement)	11.422%	13,607	13,549	(58)	-0.43%	13,830	281	2.07%	15,958	18,998
3301	Medicare	1.45%	9,856	9,911	55	0.56%	10,854	943	9.51%	11,411	11,867
3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	8,914	8,875	(39)	-0.44%	8,758	(117)	-1.32%	9,689	9,689
3401	Health and Welfare	\$11,247 per full-time employee	117,402	121,077	3,675	3.13%	140,739	19,662	16.24%	151,340	161,777
3402	Health and Welfare	\$11,247 per full-time employee	33,741	33,741	-	0.00%	36,441	2,700	8.00%	39,140	41,839
3500	State Unemployment Insurance	0.05%	398	400	2	0.50%	431	31	7.75%	10,050	10,395
3600	Workers' Compensation	2.134%	17,517	17,638	121	0.69%	18,832	1,194	6.77%	19,496	20,167
3900	Other Benefits	Moving Reimbursement	2,178	2,178	-	0.00%	-	(2,178)	-100.00%	-	-
	Total Benefits		\$ 260,835	\$ 265,098	\$ 4,263	1.63%	\$ 292,318	\$ 27,220	10.27%	\$ 322,008	\$ 342,248
	Books and Supplies										
4100	Textbooks	Chemistry, Spanish/English Workbooks , Core Literature	\$ 12,731	\$ 5,692	\$ (7,039)	-55.29%	15,000	\$ 9,308	163.53%	15,000	\$ 15,000
4200	Other Books		-	-	-	0.00%	-	-	0.00%	-	\$ -
4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, English Books, Science Supplies, Other Instructional Supplies)	25,790	32,071	6,281	24.35%	39,005	6,934	21.62%	39,005	\$ 39,005
4300	Materials and Supplies	Title 1, Part A (Accelerated Math) 3010	2,400	2,400	-	0.00%	2,400	-	0.00%	2,400	2,400
4300	Materials and Supplies	Board Supplies 7100	-	-	-	0.00%	-	-	0.00%	-	-
4300	Materials and Supplies	First Aid Supplies 3140	500	500	-	0.00%	500	-	0.00%	500	500
4300	Materials and Supplies	School Administration 2700	7,926	5,926	(2,000)	-25.23%	6,056	130	2.19%	6,201	6,350
4300	Materials and Supplies	General Administration	-	-	-	0.00%	-	-	0.00%	-	-
4300	Materials and Supplies	Maintenance and Operations 8100	3,066	3,066	-	0.00%	3,133	67	2.19%	3,208	3,285
4300	Materials and Supplies	Donation Account 9081	658	658	-	0.00%	-	(658)	-100.00%	-	-
4300	Materials and Supplies	Robotics Program 9082	5,931	8,197	2,266	38.21%	-	(8,197)	-100.00%	-	-
4319	Materials and Supplies	Title II, Part A 4035 - Undesignated	736	736	-	0.00%	736	-	0.00%	1,583	1,583
4319	Materials and Supplies	Title 1, Part A 3010 - Undesignated	29,418	28,569	(849)	-2.89%	-	(28,569)	-100.00%	-	-
4319	Materials and Supplies	Common Core 7405	51,848	51,848	-	0.00%	-	(51,848)	-100.00%	-	-
4400	Non-capitalized Equipment	Construction Class Computer 1000	-	-	-	0.00%	-	-	0.00%	-	-

Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Object	Description	Comments	2013/14 2nd Interim	2013/14 Estimated Actuals	Estimated Actuals vs. 2nd Interim Change		2014/15 Budget	14/15 vs. 13/14 Changes		2015/16 Budget	2016/17 Budget
					Amount	%		Amount	%		
4400	Non-capitalized Equipment	2014-15 Classroom Desktop Computers (40 @ \$1,000)	-	-	-	0.00%	40,000	40,000	New	-	-
4400	Non-capitalized Equipment	Projet Professional 3D Printer returned	-	-	-	0.00%	-	-	0.00%	-	-
	Total Books and Supplies		\$ 141,004	\$ 139,663	\$ (1,341)	-0.95%	\$ 106,830	\$ (32,833)	-23.51%	\$ 67,897	\$ 68,123
	Other Services and Operating										
5100	Transportation	Includes additional \$15 per day (\$2,280 year) increase	\$ 110,897	\$ 110,897	\$ -	0.00%	114,224	\$ 3,327	3.00%	117,651	121,181
	Transportation - Subagreements		\$ 110,897	\$ 110,897	\$ -	0.00%	\$ 114,224	\$ 3,327	3.00%	\$ 117,651	\$ 121,181
5200	Travel and Conference	Travel	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	-
5200	Travel and Conference	Car Allowance for School Director	1,200	1,200	-	0.00%	1,200	-	0.00%	1,200	1,200
5210	Travel and Conference	Admin Staff Mileage	1,046	1,046	-	0.00%	1,069	23	2.20%	1,095	1,121
5210	Travel and Conference	Travel - Robotics Program 9082	1,077	1,077	-	0.00%	-	(1,077)	-100.00%	-	-
5220	Travel and Conference	Admin Staff Development	2,231	2,231	-	0.00%	2,280	49	2.20%	2,335	2,391
5220	Travel and Conference	Instructional Staff Development (includes Title II, Part I)	7,052	7,052	-	0.00%	7,207	155	2.20%	7,380	7,557
	Total Travel and Conference		\$ 12,606	\$ 12,606	\$ -	0.00%	\$ 11,756	\$ (850)	-6.74%	\$ 12,010	\$ 12,269
5300	Dues and Memberships	CCSA, CAWEE	\$ 1,431	\$ 1,431	\$ -	0.00%	\$ 1,462	\$ 31	2.17%	\$ 1,497	\$ 1,533
	Total Dues and Memberships		\$ 1,431	\$ 1,431	\$ -	0.00%	\$ 1,462	\$ 31	2.17%	\$ 1,497	\$ 1,533
5450	Insurance	Liability Insurance	9,619	9,619	-	0.00%	9,831	212	2.20%	10,067	10,309
	Total Insurance		\$ 9,619	\$ 9,619	\$ -	0.00%	\$ 9,831	\$ 212	2.20%	\$ 10,067	\$ 10,309
5501	Utilities	Gas	\$ -	\$ -	-	0.00%	\$ -	-	0.00%	\$ -	-
5502	Utilities	Electric	-	-	-	0.00%	\$ -	-	0.00%	\$ -	-
	Total Utilities		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
5600	Lease	Copier Lease	\$ 9,851	\$ 9,851	-	0.00%	\$ 10,068	217	2.20%	\$ 10,310	10,557
5600	Facilities	Facility Maintenance	425	425	-	0.00%	434	9	2.12%	444	455
5600	Facilities	Rental Fee - The Collection 9081	342	342	-	0.00%	-	(342)	-100.00%	-	-
5600	Facilities	Facility Rent	91,836	91,836	-	0.00%	91,836	-	0.00%	91,836	91,836
5600	Equipment Repairs	Equipment Repairs	354	354	-	0.00%	362	8	2.26%	371	380
	Total Leases, Rentals and Repairs		\$ 102,808	\$ 102,808	\$ -	0.00%	\$ 102,700	\$ (108)	-0.11%	\$ 102,961	\$ 103,228
5800	Professional Services	Advertising & Other Admin Fees 7200	\$ 2,955	\$ 6,318	3,363	113.81%	\$ 2,445	(3,873)	-61.30%	\$ 2,445	\$ 2,446
5800	Professional Services	General Admin - Document Tracking Service 7200	240	240	-	0.00%	245	5	2.08%	251	257
5800	Professional Services	Courier Services (\$1,200)/TS Laptop Services 2700	1,200	1,200	-	0.00%	1,200	-	0.00%	1,200	1,200
5800	Professional Services	Oversight Fee 1%	12,390	12,481	91	0.73%	16,359	3,878	31.07%	16,648	16,967
5800	Professional Services	Technology Services (Nodes, MS Licenses, VCOE Amgen Laptop set-up) 1000-OTEC	22,566	22,566	-	0.00%	23,062	496	2.20%	23,615	24,182
5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	10,454	10,149	(305)	-2.92%	10,372	223	2.20%	10,621	10,876
5800	Professional Services	WASC/College Board 2700	2,100	2,100	-	0.00%	2,100	-	0.00%	2,100	2,100
5800	Professional Services	Maintenance 8100	-	-	-	0.00%	-	-	0.00%	-	-
5800	Professional Services	Studica Software/Auto CAD 1000	3,455	3,455	-	0.00%	3,531	76	2.20%	3,616	3,703
5800	Professional Services	Instructional Services (Apex software, Accelerated Reader/Math, VCOE Staff Development) 3010	26,369	26,369	-	0.00%	7,594	(18,775)	-71.20%	7,594	7,594
5800	Professional Services	Board 7100	-	-	-	0.00%	-	-	0.00%	-	-
5800	Professional Services	Robotics Program 9082	2,979	3,504	525	17.62%	-	(3,504)	-100.00%	-	-
5800	Professional Services	Temp Student Body 9080	-	-	-	0.00%	-	-	0.00%	-	-
5800	Professional Services	Food Cost 9531	2,000	11,027	9,027	451.35%	13,411	2,384	21.62%	13,411	13,411
5801	Professional Services	Audit Cost	9,800	9,800	-	0.00%	9,800	-	0.00%	9,800	9,800

Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Object	Description	Comments	2013/14 2nd Interim	2013/14 Estimated Actuals	Estimated Actuals vs. 2nd Interim Change		2014/15 Budget	14/15 vs. 13/14 Changes		2015/16 Budget	2016/17 Budget
					Amount	%		Amount	%		
5803	Professional Services	BSA Fees	95,721	96,292	571	0.60%	115,589	19,297	20.04%	117,638	119,793
5804	Professional Services	TB Test & fingerprints	473	473	-	0.00%	376	(97)	-20.51%	376	376
5805	Professional Services	Field Trips - Additional Transportation Costs	4,634	4,634	-	0.00%	5,636	1,002	21.62%	5,636	5,636
5899	Professional Services	Legal	-	-	-	0.00%	-	-	0.00%	-	-
	Total Professional Services		\$ 197,336	\$ 210,608	\$ 13,272	6.73%	\$ 211,720	\$ 1,112	0.53%	\$ 214,951	\$ 218,341
5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,066	\$ 3,066	-	0.00%	\$ 3,133	67	2.19%	\$ 3,208	3,285
5902	Communication	Internet	-	-	-	0.00%	-	-	0.00%	-	-
5903	Communication	Postage	1,674	1,674	-	0.00%	1,711	37	2.21%	1,752	1,794
	Total Communication		\$ 4,740	\$ 4,740	\$ -	0.00%	\$ 4,844	\$ 104	2.19%	\$ 4,960	\$ 5,079
	Total Other Services and Operating		\$ 439,437	\$ 452,709	\$ 13,272	3.02%	\$ 456,537	\$ 3,828	0.85%	\$ 464,097	\$ 471,940
	Depreciation										
6900	Depreciation		\$ -	\$ -	-	0.00%	\$ -	-	0.00%	\$ -	\$ -
	Total Equip. and Depr.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Outgo										
7438	Interest	Charter School Revolving Loan	\$ 263	\$ 263	-	0.00%	\$ -	(263)	-100.00%	\$ -	\$ -
	Total Equip. and Depr.		\$ 263	\$ 263	\$ -	0.00%	\$ -	\$ (263)	-100.00%	\$ -	\$ -
	TOTAL EXPENDITURES		\$1,660,055	\$1,681,901	\$ 21,846	1.32%	\$1,735,729	\$ 53,828	3.20%	\$1,767,611	\$1,827,354

Architecture, Construction, Engineering (ACE) Charter High School

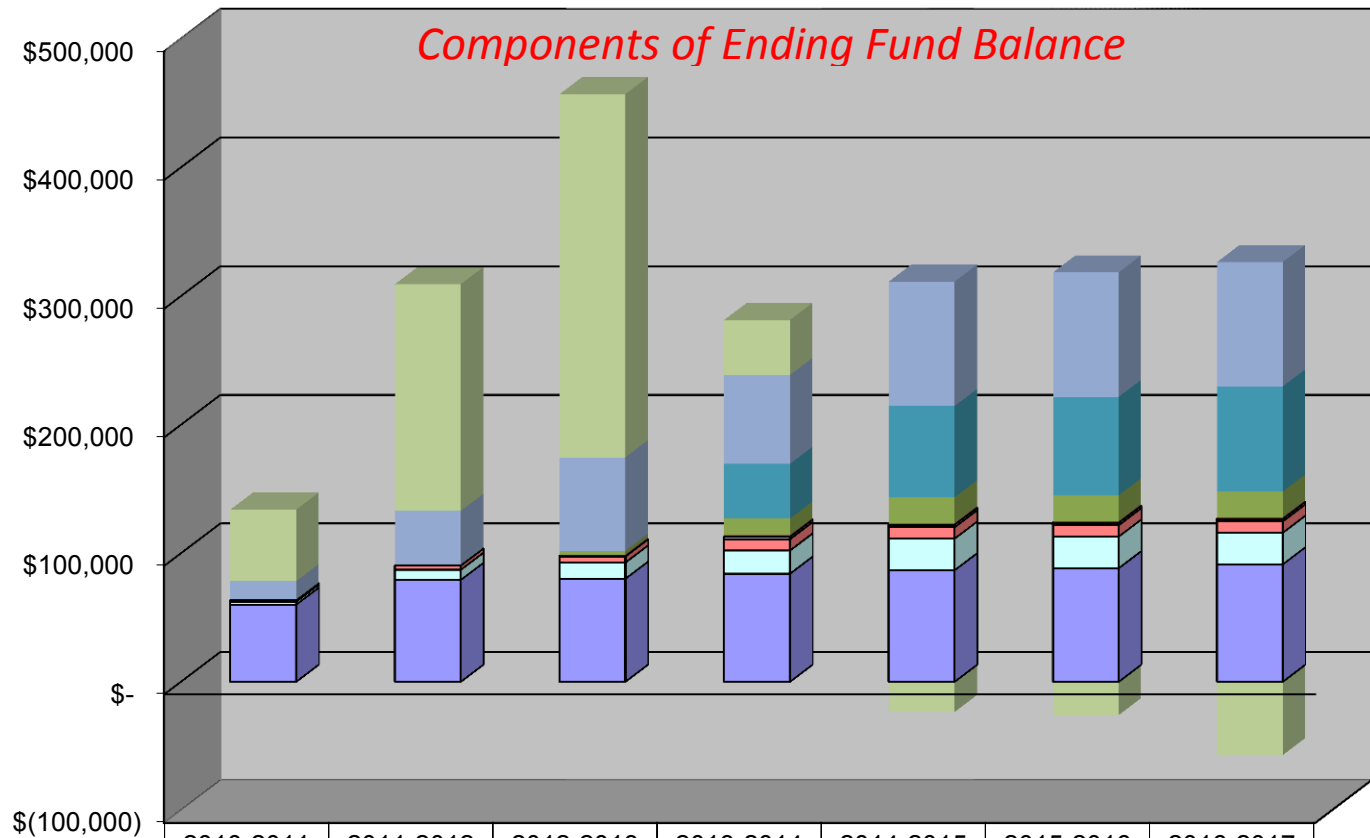
ACTUAL EXPENDITURES TO DATE

Object	Description	2013-14 Estimated Actuals	Actual Encumbrances as of 05/08/14	Actual Expenditures as of 05/08/14	Total Enc/Exp as of 05/08/14	Enc. To Date	% Exp. To Date	Balance Remaining	
								Amount	%
	Certificated Salaries								
1000	Certificated Salaries	\$ 699,747	\$ 125,327	\$ 571,242	\$ 696,569	17.91%	81.64%	\$ 3,178	0.45%
2000	Classified Salaries	124,421	22,923	96,912	119,835	18.42%	77.89%	4,586	3.69%
3000	Employee Benefits	265,098	48,676	216,422	265,098	18.36%	81.64%	-	0.00%
4100	Textbooks	5,692	-	2,680	2,680	0.00%	47.08%	3,012	52.92%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	133,971	1,518	42,194	43,712	1.13%	31.49%	90,259	67.37%
4400	Noncapitalized Equipment	-	-	-	-	0.00%	0.00%	-	0.00%
5100	Transportation	110,897	60,652	49,348	110,000	54.69%	44.50%	897	0.81%
5200	Travel and Conference	12,606	200	4,175	4,375	1.59%	33.12%	8,231	65.29%
5300	Memberships and Dues	1,431	-	930	930	0.00%	64.99%	501	35.01%
5400	Insurance	9,619	-	9,618	9,618	0.00%	99.99%	1	0.01%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	102,808	48,127	53,917	102,044	46.81%	52.44%	764	0.74%
5800	Professional Services	210,608	8,740	173,065	181,805	4.15%	82.17%	28,803	13.68%
5900	Communication	4,740	479	1,689	2,168	10.11%	35.63%	2,572	54.26%
6900	Depreciation	-	-	-	-	0.00%	0.00%	-	0.00%
7400	Debt Service - Interest	263	-	263	263	0.00%	100.00%	-	0.00%
	TOTAL EXPENDITURES	\$ 1,681,901	\$ 316,642	\$ 1,222,455	\$ 1,539,097	18.83%	72.68%	\$ 142,804	8.49%

Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Object	Description	2013/14 2nd Interim	2013/14 Estimated Actuals	Estimated Actuals vs. 2nd Interim Change		2014/15 Budget	14/15 vs. 13/14 Changes		2015/16 Budget	2016/17 Budget	
				Amount	%		Amount	%			
	REVENUES:										Enrollment/ADA - 2013-14: 185/173.32, 2014-15: 225/209.25, 2015-16: 225/209.25, 2016-17: 225/209.25
8010-8099	Revenue Limit Sources	\$ 1,238,996	\$ 1,248,142	\$ 9,146	0.74%	\$ 1,635,935	\$ 387,793	31.07%	\$ 1,664,774	\$ 1,696,713	Local Control Funding Formula 13/14: GAP 11.78%, 14/15: GAP 28.05%, 15/16: GAP 7.8%, 16/17: 8.40%
8100-8299	Federal Revenue	89,740	88,858	(882)	-0.98%	35,120	(53,738)	-60.48%	35,120	35,120	
8300-8599	Other State	89,347	89,551	204	0.23%	41,374	(48,177)	-53.80%	42,884	42,884	
8600-8799	Other Local	61,804	79,876	18,072	29.24%	29,600	(50,276)	-62.94%	29,600	29,600	
	TOTAL REVENUES	\$ 1,479,887	\$ 1,506,427	\$ 26,540	1.79%	\$ 1,742,029	\$ 235,602	15.64%	\$ 1,772,378	\$ 1,804,317	
	EXPENDITURES										
1000-1999	Certificated Salaries	\$ 693,594	\$ 699,747	\$ 6,153	0.89%	\$ 756,762	\$ 57,015	8.15%	\$ 786,957	\$ 818,390	Teacher FTE - 2013-14: 10.46, 2014-15: 10.96, 2015-16: 10.96, 2016-17: 10.96
2000-2999	Classified Salaries	124,922	124,421	(501)	-0.40%	123,282	(1,139)	-0.92%	126,653	126,653	Executive Assistant 1.0 FTE, Admin Asst. 1.0 FTE, Campus Assistant .95 FTE
3000-3999	Employee Benefits	260,835	265,098	4,263	1.63%	292,318	27,220	10.27%	322,008	342,248	Health Benefits - 8% increase budgeted for each subsequent year
4000-4999	Books and Supplies	141,004	139,663	(1,341)	-0.95%	106,830	(32,833)	-23.51%	67,897	68,123	
5000-5999	Services and Other Operating	439,437	452,709	13,272	3.02%	456,537	3,828	0.85%	464,097	471,940	
6000-6999	Depreciation	-	-	-	0.00%	-	-	0.00%	-	-	
7000-7999	Other Outgo	263	263	-	-	-	(263)	-100.00%	-	-	Charter School Revolving Loan - Interest (Loan balance \$0)
	TOTAL EXPENDITURES	\$ 1,660,055	\$ 1,681,901	\$ 21,846	1.32%	\$ 1,735,729	\$ 53,828	3.20%	\$ 1,767,611	\$ 1,827,354	
	NET INCREASE/(DECREASE)	\$ (180,168)	\$ (175,474)	\$ 4,694	-2.61%	\$ 6,300	\$ 181,774	-103.59%	\$ 4,767	\$ (23,037)	
9791	Beginning Balance	456,800	456,800	-	0.00%	281,326	(175,474)	-38.41%	287,626	292,393	
	ENDING FUND BALANCE	\$ 276,632	\$ 281,326	\$ 4,694	1.70%	\$ 287,626	\$ 6,300	2.24%	\$ 292,393	\$ 269,356	
	COMPONENTS OF ENDING FUND BALANCE										
9797	Restricted Lottery 6300	\$ 18,011	\$ 18,051	\$ 40	0.22%	\$ 24,608	\$ 6,557	36.32%	\$ 24,608	\$ 24,608	
9797	Fundraising 9081	5,569	8,819	3,250	58.36%	8,819	-	0.00%	8,819	8,819	
9797	Student Body 9080	1,177	1,177	-	0.00%	1,177	-	0.00%	1,177	1,177	
9797	Robotics Program 9082	-	1,921	1,921	New	1,921	-	0.00%	1,921	1,921	
9796	LCFF Supplemental Grant	71,024	42,588	(28,436)	-40.04%	71,024	28,436	66.77%	76,599	81,695	
9796	Economic Uncert. (Greater of 5% or \$60K)	83,003	84,095	1,092	1.32%	86,786	2,691	3.20%	88,381	91,368	
	Economic Uncert. %	5.00%	5.00%	-	0.00%	5.00%	-	0.00%	5.00%	5.00%	
9790	Unrestricted Lottery 1100	68,983	69,147	164	0.24%	96,685	27,538	39.83%	96,685	96,685	
9790	Mandated Cost Block Grant 0060	12,832	12,832	-	0.00%	20,111	7,279	56.73%	20,111	20,111	
9790	Undesignated - 0000	16,033	42,696	26,663	166.30%	(23,505)	(66,201)	-155.05%	(25,907)	(57,027)	
	ENDING FUND BALANCE	\$ 276,632	\$ 281,326	\$ 4,694	1.70%	\$ 287,626	\$ 6,300	2.24%	\$ 292,393	\$ 269,356	



	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
■ Undesignated	\$55,629	\$176,333	\$282,257	\$42,696	\$(23,505)	\$(25,908)	\$(57,028)
■ Unrestricted Lottery	\$14,975	\$42,443	\$72,716	\$69,147	\$96,685	\$96,685	\$96,685
■ LCFF Supplemental Grant	\$-	\$-	\$-	\$42,588	\$71,024	\$76,599	\$81,695
■ Mandate Block Grant	\$-	\$-	\$3,007	\$12,832	\$20,111	\$20,111	\$20,111
■ Student Body	\$-	\$-	\$1,177	\$1,177	\$1,177	\$1,177	\$1,177
■ Robotics Program	\$-	\$-	\$164	\$1,921	\$1,921	\$1,921	\$1,921
■ Fundraising	\$1,000	\$3,263	\$4,681	\$8,819	\$8,819	\$8,819	\$8,819
■ Restricted Lottery	\$2,278	\$7,892	\$12,620	\$18,051	\$24,608	\$24,608	\$24,608
■ Economic Uncertainties	\$60,000	\$79,260	\$80,177	\$84,095	\$86,786	\$88,381	\$91,368

Architecture, Construction, Engineering High School
Ventura County

2013/2014 Cash Flow Worksheet - Estimated Actuals Budget

Form CASH

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	APR														
A. BEGINNING CASH	9110	\$ 309,139.37	\$ 446,170.78	\$ 507,335.47	\$ 612,157.98	\$ 582,196.87	\$ 567,793.21	\$ 658,369.00	\$ 656,589.11	\$ 641,411.38	\$ 663,219.09	\$ 588,612.55	\$ 397,235.89		\$ 309,139.37
B. RECEIPTS															
Revenue Limit															
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	8010-8019	33,969.00	33,969.00	61,144.00	61,144.00	61,144.00	61,144.00	61,144.00	26,573.00	26,573.00	15,356.00	-	-	41,646.00	483,806.00
State Aid - LCFF Categorical	80XX	8,428.00	8,428.00	15,170.00	15,170.00	15,170.00	15,170.00	15,170.00	8,844.00	8,844.00	5,111.00	-	-	21,418.00	136,923.00
Education Protection Account (EPA)	80XX	-	-	64,848.00	-	-	64,847.00	-	-	17,555.00	-	354.86	-	49,541.14	197,146.00
Education Protection Account (PRY EPA)	80XX	-	-	-	-	-	-	-	-	3,388.00	(1,694.00)	-	-	(1,694.00)	-
Prior Year Adjustments	80XX	-	-	-	-	-	-	-	-	(8,307.00)	-	-	-	8,307.00	-
Other	8080-8099	-	-	-	-	-	-	-	-	5,911.00	-	-	-	(5,911.00)	-
In-Lieu to Charter	8096	-	34,539.00	69,078.00	46,052.00	46,052.00	46,052.00	46,052.00	46,052.00	32,160.00	16,035.00	16,065.00	16,065.00	16,065.00	430,267.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title I 3010	8290	-	-	8,850.91	-	-	21,887.00	-	-	6,459.00	-	-	-	50,925.09	88,122.00
Ed Jobs 3205	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title II, Teacher Quality 4035	8290	-	1,611.00	570.00	(2,052.48)	-	55.00	-	-	-	-	-	-	552.48	736.00
PCSGP 4610	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Block Grant	8550	-	-	-	-	9,825.00	-	-	-	-	-	-	-	-	9,825.00
Lottery Unrestricted 1100	8560	-	-	-	-	-	-	10,017.61	-	-	10,196.70	-	-	2,232.69	22,447.00
Lottery Restricted 6300	8560	-	-	-	723.07	-	-	498.79	-	-	-	-	-	4,209.14	5,431.00
Charter Categorical Block Grant 0000	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Core 7405	8590	-	-	25,800.00	-	26,048.00	-	-	-	-	-	-	-	-	51,848.00
Cat Flex 0100	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prop 39 6230	8590	-	-	-	-	-	-	-	-	51,679.00	-	-	-	(51,679.00)	-
Other State Income	8590	-	-	-	-	-	-	-	-	23.01	-	-	-	(23.01)	-
Interest	8660	-	-	-	163.39	450.04	-	525.36	-	-	-	-	-	661.21	1,800.00
Interagency Income	8677	-	-	-	-	-	-	-	1,650.00	120.00	-	-	-	-	1,770.00
Food Service Sales 9531	8634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Income	8699	(85.00)	(220.00)	-	310.00	-	370.00	30.00	2,535.00	15,930.71	-	1,032.83	-	(230.54)	19,673.00
ROP Contracts	8699	-	-	-	-	-	-	663.47	-	-	-	-	-	55,969.53	56,633.00
AB602 6500	8792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Error Account	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		42,312.00	78,327.00	245,460.91	121,509.98	158,689.04	209,525.00	134,101.23	85,654.00	160,335.72	45,004.70	17,452.70	16,065.00	191,989.72	1,506,427.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	9,583.34	58,057.55	58,057.55	59,568.59	61,937.59	63,148.94	60,733.78	71,965.24	65,240.35	62,949.38	63,676.98	63,676.98	1,150.74	699,747.00
Classified Salaries	2000-2999	4,564.40	7,434.00	10,468.37	10,706.71	10,706.71	10,706.71	10,706.71	10,706.71	10,455.83	10,455.83	13,545.71	13,545.71	417.59	124,421.00
Employee Benefits	3000-3999	2,129.57	8,488.52	23,841.35	24,063.46	24,969.87	27,445.40	25,285.99	29,896.72	25,281.85	25,018.79	24,176.94	24,176.94	322.60	265,098.00
Supplies	4000-4999	879.78	454.21	61.21	3,719.26	16,657.44	1,269.48	8,707.97	2,968.78	5,301.17	4,601.40	47,319.92	47,319.92	402.46	139,663.00
Services	5000-5999	2,891.91	1,354.05	15,915.12	39,014.06	37,023.31	7,620.09	22,391.63	54,628.90	41,654.76	21,068.90	67,906.35	67,906.35	73,333.57	452,709.00
Capital Outlays	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7438-7439	-	-	-	-	176.00	44.00	43.00	-	-	-	-	-	-	263.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements															
TOTAL DISBURSEMENTS		20,049.00	75,788.33	108,343.60	137,072.08	151,470.92	110,234.62	127,869.08	170,166.35	147,933.96	124,094.30	216,625.90	216,625.90	75,626.96	1,681,901.00
INCOME LESS EXPENDITURES		22,263.00	2,538.67	137,117.31	(15,562.10)	7,218.12	99,290.38	6,232.15	(84,512.35)	12,401.76	(79,089.60)	(199,173.20)	(200,560.90)	116,362.76	(175,474.00)
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Revolving Cash Loan	9669	-	-	-	-	(55,556.00)	(13,889.00)	(13,889.00)	-	-	-	-	-	-	(83,334.00)
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	92XX	209,101.33	128,600.28	1,675.00	11,708.56	75.19	-	817.09	59,093.59	(1,216.83)	1,694.00	82.40	346.84	0.00	411,977.45
Accounts Payable	9510-9650	(94,332.92)	(69,974.26)	(33,969.80)	(26,107.57)	33,859.03	5,174.41	5,059.87	10,241.03	10,622.78	2,789.06	7,714.15	(32,159.05)	0.00	(181,083.27)
Rounding Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PY TRANSACTIONS		114,768.41	58,626.02	(32,294.80)	(14,399.01)	(21,621.78)	(8,714.59)	(8,012.04)	69,334.62	9,405.95	4,483.06	7,796.54	(31,812.21)	100.01	147,660.18
E. NET INCREASE/(DECREASE) (B-C+D)		137,031.41	61,164.69	104,822.51	(29,961.11)	(14,403.66)	90,575.79	(1,779.89)	(15,177.73)	21,807.71	(74,606.54)	(191,376.66)	(232,373.11)	116,462.77	(27,813.82)
F. ENDING CASH (A+E)		446,170.78	507,335.47	612,157.98	582,196.87	567,793.21	658,369.00	656,589.11	641,411.38	663,219.09	588,612.55	397,235.89	164,862.78		
G. ENDING FUND BALANCE															281,325.55
ACTUAL CASH BALANCE		\$ 446,170.78	\$ 507,335.47	\$ 612,157.98	\$ 582,196.87	\$ 567,793.21	\$ 658,369.00	\$ 656,589.11	\$ 641,411.38	\$ 663,219.09	\$ 588,612.55				
DIFFERENCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,235.89	\$ 164,862.78		

Architecture, Construction, Engineering High School
Ventura County

2014/2015 Cash Flow Worksheet - Adopted Budget

Form CASH

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF															
A. BEGINNING CASH	9110	\$ 164,862.78	\$ 239,979.32	\$ 248,227.88	\$ 282,718.12	\$ 232,476.34	\$ 200,272.55	\$ 236,610.51	\$ 216,365.98	\$ 245,941.79	\$ 325,101.53	\$ 354,913.97	\$ 273,667.09		\$ 164,862.78
B. RECEIPTS															
Revenue Limit															
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	8010-8019	31,036.00	31,036.00	55,867.00	55,867.00	55,867.00	55,867.00	55,867.00	106,039.00	106,039.00	106,039.00	106,039.00	-	106,036.00	871,599.00
State Aid - LCFF Categorical	80XX	6,846.00	6,846.00	12,323.00	12,323.00	12,323.00	12,323.00	12,323.00	12,324.00	12,324.00	12,323.00	12,323.00	-	12,322.00	136,923.00
Education Protection Account (EPA)	80XX	-	-	49,286.50	-	-	49,286.50	-	-	49,286.50	-	-	-	49,286.50	197,146.00
Education Protection Account (PRY EPA)	80XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments	80XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu to Charter	8096	-	25,816.00	51,632.00	34,421.00	34,421.00	34,421.00	34,421.00	34,421.00	60,238.00	30,119.00	30,119.00	30,119.00	30,119.00	430,267.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title I 3010	8290	-	-	-	-	-	-	3,438.40	-	-	3,438.40	-	-	27,507.20	34,384.00
Ed Jobs 3205	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title II, Teacher Quality 4035	8290	-	-	-	-	-	-	294.40	-	-	220.80	-	-	220.80	736.00
PCSGP 4610	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Block Grant	8550	-	-	-	-	7,279.00	-	-	-	-	-	-	-	-	7,279.00
Lottery Unrestricted 1100	8560	-	-	-	-	-	-	6,884.50	-	-	6,884.50	-	-	13,769.00	27,538.00
Lottery Restricted 6300	8560	-	-	-	-	-	-	-	-	-	-	-	-	6,557.00	6,557.00
Charter Categorical Block Grant 0000	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Core 7405	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cat Flex 0100	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prop 39 6230	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Income	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	-	163.33	177.05	-	-	-	182.57	-	-	-	760.05	1,283.00
Interagency Income	8677	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Sales 9531	8634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Income	8699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROP Contracts	8699	-	-	-	-	-	-	-	14,158.50	-	-	-	-	14,158.50	28,317.00
AB602 6500	8792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Error Account	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		37,882.00	63,698.00	169,108.50	102,774.33	110,067.05	151,897.50	113,228.30	166,942.50	228,070.07	159,024.70	148,481.00	79,405.50	211,449.55	1,742,029.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	10,367.64	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	67,730.20	1,362.17	756,762.00
Classified Salaries	2000-2999	4,524.45	7,359.94	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	11,095.38	443.82	123,282.00
Employee Benefits	3000-3999	2,338.54	9,354.18	26,279.39	26,542.47	27,536.36	30,254.91	27,887.14	32,973.47	27,887.14	27,594.82	26,659.40	26,659.40	350.78	292,318.00
Supplies	4000-4999	673.03	352.54	42.73	2,841.68	12,744.82	972.15	6,655.51	2,275.48	4,059.54	3,514.71	36,195.61	36,195.61	306.60	106,830.00
Services	5000-5999	2,921.84	1,369.61	16,070.10	39,353.49	37,344.73	7,669.82	22,598.58	55,104.02	42,001.40	21,228.97	91,307.40	91,307.40	28,259.64	456,537.00
Capital Outlays	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7438-7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements															
TOTAL DISBURSEMENTS		20,825.50	86,166.46	121,217.80	147,563.22	156,451.48	117,722.47	135,966.81	169,178.54	152,773.66	131,164.08	232,987.99	232,987.99	30,723.01	1,735,729.00
INCOME LESS EXPENDITURES		17,056.50	(22,468.46)	47,890.70	(44,788.89)	(46,384.43)	34,175.03	(22,738.51)	(2,236.04)	75,296.41	27,860.62	(84,506.99)	(153,582.49)	180,726.54	6,300.00
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Revolving Cash Loan	9669	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	92XX	97,454.12	59,939.28	787.16	5,452.52	38.40	-	383.98	27,531.37	(575.97)	787.16	38.40	153.59	0.00	191,990.00
Accounts Payable	9510-9650	(39,394.08)	(29,222.26)	(14,187.62)	(10,905.41)	14,142.24	2,162.93	2,109.99	4,280.49	4,439.30	1,164.66	3,221.71	(13,438.91)	(0.00)	(75,626.96)
Rounding Adjustment															
TOTAL PY TRANSACTIONS		58,060.04	30,717.02	(13,400.46)	(5,452.89)	14,180.64	2,162.93	2,493.97	31,811.85	3,863.33	1,951.81	3,260.11	(13,285.32)	100.00	116,463.04
E. NET INCREASE/(DECREASE) (B-C+D)		75,116.54	8,248.56	34,490.24	(50,241.79)	(32,203.79)	36,337.96	(20,244.53)	29,575.81	79,159.74	29,812.44	(81,246.88)	(166,867.81)	180,826.54	122,763.04
F. ENDING CASH (A+E)		239,979.32	248,227.88	282,718.12	232,476.34	200,272.55	236,610.51	216,365.98	245,941.79	325,101.53	354,913.97	273,667.09	106,799.28		
G. ENDING FUND BALANCE															287,625.82
ACTUAL CASH BALANCE															
DIFFERENCE		\$ 239,979.32	\$ 248,227.88	\$ 282,718.12	\$ 232,476.34	\$ 200,272.55	\$ 236,610.51	\$ 216,365.98	\$ 245,941.79	\$ 325,101.53	\$ 354,913.97	\$ 273,667.09	\$ 106,799.28		

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G = General Ledger Data; S = Supplemental Data

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01	General Fund/County School Service Fund		
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12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
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20	Special Reserve Fund for Postemployment Benefits		
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49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
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63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
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73	Foundation Private-Purpose Trust Fund		
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76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
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A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
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NCMOE	No Child Left Behind Maintenance of Effort	G	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

Fund 620

General Fund

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,248,142.00	1,635,935.00	31.1%
2) Federal Revenue		8100-8299	88,858.00	35,120.00	-60.5%
3) Other State Revenue		8300-8599	89,551.00	41,374.00	-53.8%
4) Other Local Revenue		8600-8799	79,876.00	29,600.00	-62.9%
5) TOTAL, REVENUES			1,506,427.00	1,742,029.00	15.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	699,747.00	756,762.00	8.1%
2) Classified Salaries		2000-2999	124,421.00	123,282.00	-0.9%
3) Employee Benefits		3000-3999	265,098.00	292,318.00	10.3%
4) Books and Supplies		4000-4999	139,663.00	106,830.00	-23.5%
5) Services and Other Operating Expenses		5000-5999	452,709.00	456,537.00	0.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,681,901.00	1,735,729.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,474.00)	6,300.00	-103.6%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(175,474.00)	6,300.00	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,800.00	281,326.00	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,800.00	281,326.00	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			456,800.00	281,326.00	-38.4%
2) Ending Net Position, June 30 (E + F1e)			281,326.00	287,626.00	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	126,683.00	134,305.00	6.0%
b) Restricted Net Position		9797	29,968.00	36,525.00	21.9%
c) Unrestricted Net Position		9790	124,675.00	116,796.00	-6.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
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 OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	620,729.00	1,008,522.00	62.5%
Education Protection Account State Aid - Current Year		8012	197,146.00	197,146.00	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	430,267.00	430,267.00	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			1,248,142.00	1,635,935.00	31.1%
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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	88,122.00	34,384.00	-61.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	736.00	736.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,858.00	35,120.00	-60.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,825.00	7,279.00	-25.9%
Lottery - Unrestricted and Instructional Materials		8560	27,878.00	34,095.00	22.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	51,848.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,551.00	41,374.00	-53.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	1,800.00	1,283.00	-28.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	1,770.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	76,306.00	28,317.00	-62.9%
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			79,876.00	29,600.00	-62.9%
TOTAL, REVENUES			1,506,427.00	1,742,029.00	15.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	554,049.00	599,127.00	8.1%
Certificated Pupil Support Salaries		1200	29,671.00	42,635.00	43.7%
Certificated Supervisors' and Administrators' Salaries		1300	116,027.00	115,000.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			699,747.00	756,762.00	8.1%
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	100,456.00	97,747.00	-2.7%
Other Classified Salaries		2900	23,965.00	25,535.00	6.6%
TOTAL, CLASSIFIED SALARIES			124,421.00	123,282.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,729.00	62,433.00	8.1%
PERS		3201-3202	13,549.00	13,830.00	2.1%
OASDI/Medicare/Alternative		3301-3302	18,786.00	19,612.00	4.4%
Health and Welfare Benefits		3401-3402	154,818.00	177,180.00	14.4%
Unemployment Insurance		3501-3502	400.00	431.00	7.8%
Workers' Compensation		3601-3602	17,638.00	18,832.00	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,178.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			265,098.00	292,318.00	10.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,692.00	15,000.00	163.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	133,971.00	51,830.00	-61.3%
Noncapitalized Equipment		4400	0.00	40,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,663.00	106,830.00	-23.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	110,897.00	114,224.00	3.0%
Travel and Conferences		5200	12,606.00	11,756.00	-6.7%
Dues and Memberships		5300	1,431.00	1,462.00	2.2%
Insurance		5400-5450	9,619.00	9,831.00	2.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,808.00	102,700.00	-0.1%
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	210,608.00	211,720.00	0.5%
Communications		5900	4,740.00	4,844.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			452,709.00	456,537.00	0.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	263.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,681,901.00	1,735,729.00	3.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,248,142.00	1,635,935.00	31.1%
2) Federal Revenue		8100-8299	88,858.00	35,120.00	-60.5%
3) Other State Revenue		8300-8599	89,551.00	41,374.00	-53.8%
4) Other Local Revenue		8600-8799	79,876.00	29,600.00	-62.9%
5) TOTAL, REVENUES			1,506,427.00	1,742,029.00	15.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		963,695.00	976,691.00	1.3%
2) Instruction - Related Services	2000-2999		390,633.00	403,261.00	3.2%
3) Pupil Services	3000-3999		161,028.00	185,555.00	15.2%
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		70,955.00	74,819.00	5.4%
8) Plant Services	8000-8999		95,327.00	95,403.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	263.00	0.00	-100.0%
10) TOTAL, EXPENSES			1,681,901.00	1,735,729.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(175,474.00)	6,300.00	-103.6%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(175,474.00)	6,300.00	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,800.00	281,326.00	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,800.00	281,326.00	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			456,800.00	281,326.00	-38.4%
2) Ending Net Position, June 30 (E + F1e)			281,326.00	287,626.00	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	126,683.00	134,305.00	6.0%
b) Restricted Net Position		9797	29,968.00	36,525.00	21.9%
c) Unrestricted Net Position		9790	124,675.00	116,796.00	-6.3%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6300		18,051.00	24,608.00
9010		11,917.00	11,917.00
Total, Restricted Net Position		29,968.00	36,525.00

Average Daily Attendance

Description	2013-14 Estimated Actuals			2014-15 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 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	173.32	173.32	173.32	209.25	209.25	209.25
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
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, C2e, and C3f)	173.32	173.32	173.32	209.25	209.25	209.25

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	72,716.00		12,620.00	85,336.00
2. State Lottery Revenue	8560	22,447.00		5,431.00	27,878.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		95,163.00	0.00	18,051.00	113,214.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	20,000.00			20,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	6,016.00			6,016.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		26,016.00	0.00	0.00	26,016.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	69,147.00	0.00	18,051.00	87,198.00
D. COMMENTS:					

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

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

Technical Review Checks

SACS2014 Financial Reporting Software - 2014.1.0
5/24/2014 7:56:32 AM

56-72546-0120634

July 1 Budget (Single Adoption)
2014-15 Budget

Technical Review Checks

Architecture, Construction & Engineering Charter High
Oxnard Union High

Ventura County

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

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

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0
5/24/2014 7:57:33 AM

56-72546-0120634

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Technical Review Checks

Architecture, Construction & Engineering Charter High
Oxnard Union High

Ventura County

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

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CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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.