ACE CHARTER HIGH SCHOOL

1st

INTERIM
2014-2015

(period ending October 31, 2014)

1st
INTERIM REPORT 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 INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: ______________________ Date: ______________
Charter School Official
(Original signature required)

Printed Name: Joseph Clausi Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Cynthia Hansen
Name

Chief Business Official
Title

805-383-1972
Telephone

chansen@vcoe.org
E-mail Address

1st INTERIM REPORT NARRATIVE

Architecture, Construction & Engineering Charter High School

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

ACE CHARTER HIGH SCHOOL
Architecture, Construction & Engineering

2014/2015 1st Interim Budget

Budget Detail

Prepared By:
Benny Martinez
Ventura County Schools Business Services Authority
5189 Verdugo Way
Camarillo, CA 93012
Phone: (805) 383-9312 Fax: (805) 383-1973
e-mail: benmartinez@vcoe.org

Architecture, Construction & Engineering Charter High School
2014/2015 1st Interim Budget
Budget Detail

Table of Contents

PAGE

Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
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 Est **	78	33	39	50	200	**200**	*37*	22.70%
*2016-17 ***	65	78	33	39	215	**215**	*15*	7.50%

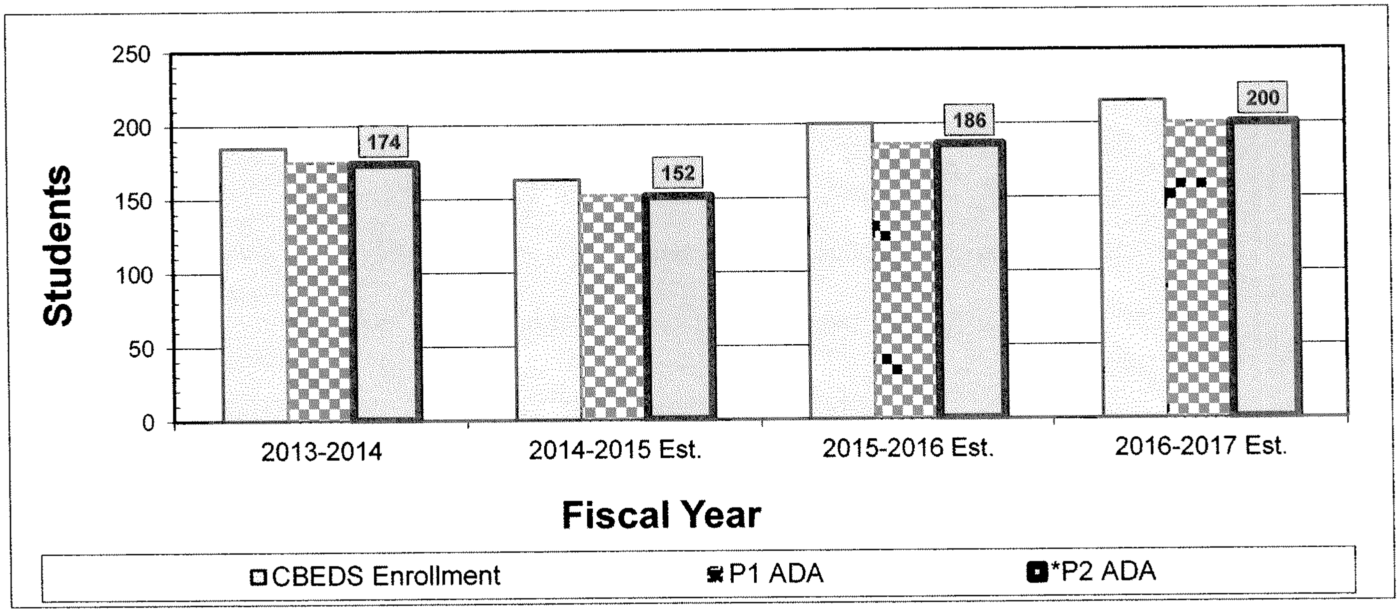
2013-14 Est ADA	*40.92*	*48.36*	*50.22*	*32.55*	*172.05*
2014-15 Est ADA	*30.69*	*36.27*	*46.50*	*38.13*	*151.59*
2015-16 Est ADA	*72.54*	*30.69*	*36.27*	*46.50*	*186.00*
2016-17 Est ADA	*60.45*	*72.54*	*30.69*	*36.27*	*199.95*

**** 78 students need to be recruited in order to reach 200 students for 2015-16***

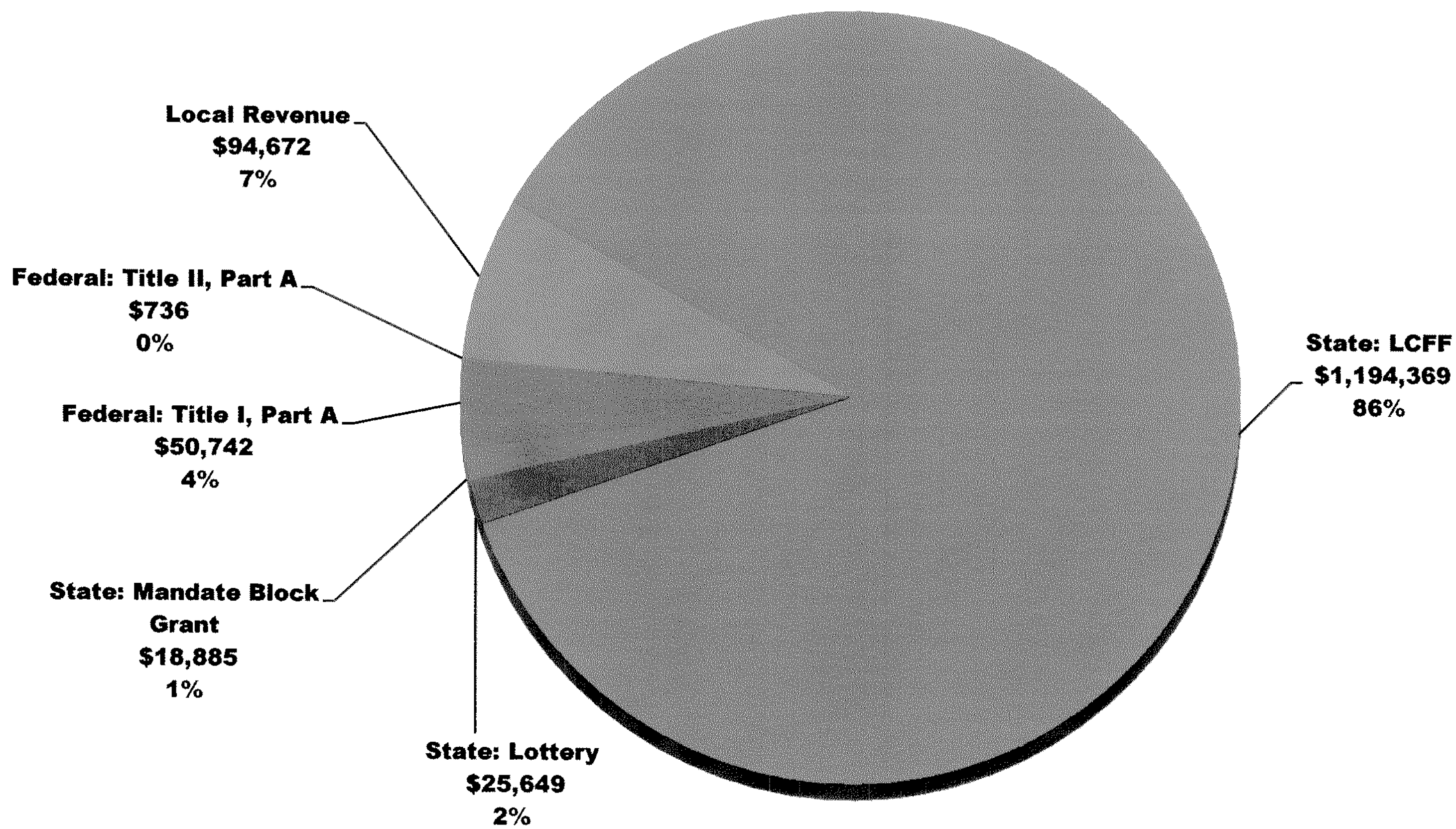
**** 65 students need to be recruited in order to reach 225 students for 2016-17***

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)
				#	%	#	%	
2013-2014	185	175	174	-73	-28.29%	-60	-25.59%	94.09%
2014-2015 Est.	163	152	152	-22	-11.89%	-22	-12.91%	93.00%
2015-2016 Est.	200	186	186	37	22.70%	34	22.70%	93.00%
2016-2017 Est.	215	200	200	15	7.50%	14	7.50%	93.00%



ACE Charter High School
2014-15 Revenues
$1,385,053
$9,137 per ADA (151.59)

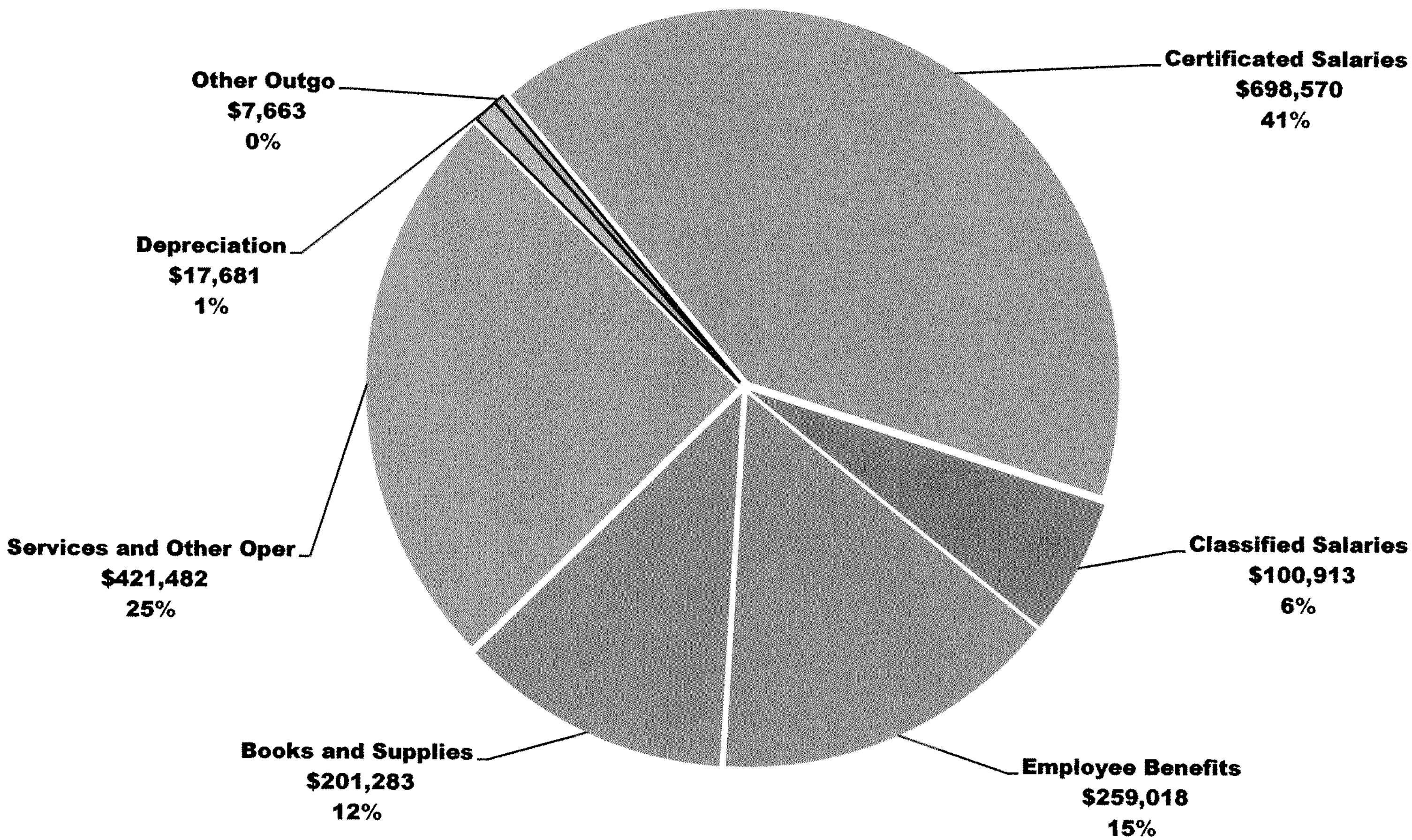


Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

	A	B	C	E	F	G	H	I	L
3						1st Interim vs. Adopted Budget			
4–5	Object	Description	Comments	2014/15 Adopted	2014/15 1st Interim	Amount	%	2015/16 Budget	2016/17 Budget
6									
7		**Revenue Limit Sources**							
8	8012	Education Protection Act (Prop 30)		$ 197,146	$ 235,430	$ 38,284	19.42%	$ 235,430	$ 235,430
9	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	0.00%	-	-
10	8011	Local Control Funding Formula		1,008,522	530,121	(478,401)	-47.44%	827,406	969,172
11	8011	General Purpose Block Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
12	8096	In Lieu	OUHSD	430,267	428,818	(1,449)	-0.34%	428,818	428,818
13	8096	In Lieu	Prior Year Adjustment	-	-	-	0.00%	-	-
14		**Total Revenue Limit Sources**		**$ 1,635,935**	**$ 1,194,369**	**$ (441,566)**	**-26.99%**	**$ 1,491,654**	**$ 1,633,420**
15		**Federal Sources**							
16	8290	Title I, Part A		$ 34,384	$ 50,742	$ 16,358	47.57%	$ 31,341	$ 31,341
17	8290	Title II, Part A		736	736	-	0.00%	736	736
18									
19		**Total Federal Sources**		**$ 35,120**	**$ 51,478**	**$ 16,358**	**46.58%**	**$ 32,077**	**$ 32,077**
20		**Other State Revenue**							
21	8550	Mandate Block Grant	Prior Year ADA x $42	$ 7,279	$ 7,279	$ -	0.00%	$ 6,367	$ 7,812
22	8550	One-time Mandated Costs Claims	Use: Common Core Expenditures	-	11,606	11,606	New	-	-
23	8560	Unrestricted Lottery	151.59 ADA x 1.04446 @ $128.00	27,538	20,266	(7,272)	-26.41%	24,867	26,731
24	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
25	8560	Restricted Lottery	151.59 ADA x 1.04446 @ $34.00	6,557	5,383	(1,174)	-17.90%	6,605	7,101
26	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
27	8590	Common Core		-	-	-	0.00%	-	-
28	8590	California Clean Energy Grant	VCOE	-	-	-	0.00%	-	-
29	8590	Supplemental Cat Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
30	8590	Other State Revenue	Misc	-	-	-	0.00%	-	-
31		**Total Other State Revenue**		**$ 41,374**	**$ 44,534**	**$ 3,160**	**7.64%**	**$ 37,839**	**$ 41,644**
32		**Other Local Revenue**							
33	8634	Food Service Sales	Food Service Sales 9531	$ -	$ -	$ -	0.00%	$ -	$ -
34	8660	Interest	.90% Interest Rate	1,283	1,283	-	0.00%	1,283	1,283
35	8677	Interagency Income	BTSA Stipends 0000	-	-	-	0.00%	-	-
36	8677	Other Local Revenue	VC Innovates Grant	-	70,096	70,096	New	-	-
37	8699	Other Local Revenue	Misc (Restitution, Skool Live Kiosk) 0000	-	-	-	0.00%	-	-
38	8699	Other Local Revenue	Fundraising/Donations 9081	-	-	-	0.00%	-	-
39	8699	Other Local Revenue	Robotics Program 9082	-	-	-	0.00%	-	-
40	8699	Other Local Revenue	Microsoft Vouchers	-	10,793	10,793	New	-	-
41	8699	ROP Contracts	33% reimbursement	28,317	12,500	(15,817)	-55.86%	12,500	12,500
42		**Total Other Local Revenue**		**$ 29,600**	**$ 94,672**	**$ 65,072**	**219.84%**	**$ 13,783**	**$ 13,783**
43		**TOTAL REVENUES**		**$ 1,742,029**	**$ 1,385,053**	**$ (356,976)**	**-20.49%**	**$ 1,575,353**	**$ 1,720,924**

ACE Charter High School
2014-15 Expenditures
$1,706,610
$11,258 per ADA (151.59)



R:\Group\BSA\ACE\Budgets\14-15\2014-15 ACE 1st Interim Budget.xlsx

Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Row	Object	Description	Comments	2014/15 Adopted	2014/15 1st Interim	1st Interim vs. Adopted Budget Amount	1st Interim vs. Adopted Budget %	2015/16 Budget	2016/17 Budget
6		**Certificated Salaries**							
7	1100	Teachers	9.66 FTE Teachers	$ 588,167	$ 508,278	$ (79,889)	-13.58%	$ 534,485	$ 561,951
8	1110	Teachers - Substitutes	Teacher Subs	10,960	9,660	(1,300)	-11.86%	9,660	9,660
9	1130	Teacher Stipends	BTSA Stipends	-	-	-	0.00%	-	-
10	1140	Extra Duty		-	8,000	8,000	New	8,000	8,000
11	1200	Certificated Support Salaries	1.00 FTE Counselor	42,635	57,939	15,304	35.90%	62,556	65,618
12	1300	Administration	1.00 FTE Principal	115,000	114,693	(307)	-0.27%	114,695	114,695
13									
14		**Total Certificated Salaries**		$ 756,762	$ 698,570	$ (58,192)	-7.69%	$ 729,396	$ 759,923
15		**Classified Salaries**							
16	2100	Instructional Aides	.00 FTE Paraeducator	$ -	$ -	$ -	0.00%	$ -	$ -
18	2400	Clerical and Office	1.00 FTE Executive Assistant, 1.00 FTE Admin Assistant	97,747	89,553	(8,194)	-8.38%	52,594	52,594
19	2900	Other Classified	1.00 FTE Campus Assistant	25,535	11,360	(14,175)	-55.51%	1,468	1,468
20									
21		**Total Classified Salaries**		$ 123,282	$ 100,913	$ (22,369)	-18.14%	$ 54,062	$ 54,062
22		**Benefits**							
23	3100	STRS (Retirement)	8.880%	$ 62,433	$ 61,964	$ (469)	-0.75%	$ 78,264	$ 95,598
24	3200	PERS (Retirement)	11.771%	13,830	12,086	(1,744)	-12.61%	6,812	8,109
25	3301	Medicare	1.45%	10,854	10,050	(804)	-7.41%	10,576	11,019
26	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	8,758	8,129	(629)	-7.18%	4,136	4,136
27	3401	Health and Welfare	$11,697 per full-time employee	140,739	121,921	(18,818)	-13.37%	128,667	128,667
28	3402	Health and Welfare	$11,697 per full-time employee	36,441	24,951	(11,490)	-31.53%	11,697	11,697
29	3500	State Unemployment Insurance	0.05%	431	399	(32)	-7.42%	392	407
30	3600	Workers' Compensation	2.407%	18,832	19,518	686	3.64%	18,858	19,593
31	3900	Other Benefits	Moving Reimbursement	-	-	-	0.00%	-	-
32		**Total Benefits**	Misc (Restitution, Skool Live Kiosk) 0000	$ 292,318	$ 259,018	$ (33,300)	-11.39%	$ 259,402	$ 279,226
33		**Books and Supplies**							
34	4100	Textbooks	Chemistry, Spanish/English Workbooks , Core Literature 6300	$ 15,000	$ 5,000	$ (10,000)	-66.67%	$ 15,000	$ 15,000
35	4100	Textbooks	Common Core 7405	-	15,446	15,446	New	-	-
36	4200	Other Books		-	-	-	0.00%	-	-
37	4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, Other Instructional Supplies include lottery) 0000/6300	39,005	18,060	(20,945)	-53.70%	31,000	31,837
38	4300	Materials and Supplies	Title 1, Part A 3010	2,400	2,400	-	0.00%	2,400	2,400
39	4300	Materials and Supplies	Board Supplies 7100	-	-	-	0.00%	-	-

	A	B	C	E	F	G	H	I	L
1	Architecture, Construction, Engineering (ACE) Charter High School								
2	Based on Governor's 2014-15 Budget Proposal								
3						1st Interim vs. Adopted Budget			
4									
5	Object	Description	Comments	2014/15 Adopted	2014/15 1st Interim	Amount	%	2015/16 Budget	2016/17 Budget
40	4300	Materials and Supplies	First Aid Supplies 3140	500	-	(500)	-100.00%	500	500
41	4300	Materials and Supplies	School Administration 2700	6,056	5,000	(1,056)	-17.44%	5,130	5,269
42	4300	Materials and Supplies	VC Innovates Grant 6382 - Construction Supplies	-	20,945	20,945	New	-	-
43	4300	Materials and Supplies	Maintenance and Operations 8100	3,133	1,000	(2,133)	-68.08%	1,026	1,054
44	4300	Materials and Supplies	Donation Account 9081	-	-	-	0.00%	-	-
45	4300	Materials and Supplies	Robotics Program 9082	-	-	-	0.00%	-	-
46	4319	Materials and Supplies	One-time Mandated Costs Claims - Undesignated 0060	-	11,606	11,606	New	-	-
47	4319	Materials and Supplies	Title II, Part A 4035 - Undesignated	736	736	-	0.00%	736	1,583
48	4319	Materials and Supplies	Title 1, Part A 3010 - Undesignated	-	-	-	0.00%	-	-
49	4319	Materials and Supplies	California Clear Energy Act - Undesignated	-	51,679	51,679	New	-	-
50	4319	Materials and Supplies	Common Core 7405 Undesignated	-	9,467	9,467	New	-	-
51	4319	Materials and Supplies	Microsoft Vouchers 9150	-	10,793	10,793	New	-	-
52	4319	Materials and Supplies	VC Innovates Grant 6382 - Undesignated	-	49,151	49,151	New	-	-
53	4400	Non-capitalized Equipment	Computers	40,000	-	(40,000)	-100.00%	-	-
55		**Total Books and Supplies**		$ 106,830	$ 201,283	$ 94,453	88.41%	$ 55,792	$ 57,643
56		**Other Services and Operating**							
57	5100	**Transportation**	Includes additional $15 per day ($2,280 year) increase	$ 114,224	$ 104,854	$ (9,370)	-8.20%	$ 108,000	$ 111,240
58		**Transportation - Subagreements**		***$ 114,224***	***$ 104,854***	***$ (9,370)***	***-8.20%***	***$ 108,000***	***$ 111,240***
59									
60	5200	Travel and Conference	Travel	$ -	$ -	$ -	0.00%	$ -	$ -
61	5200	Travel and Conference	Car Allowance for School Director	1,200	1,200	-	0.00%	1,200	1,200
62	5210	Travel and Conference	Admin Staff Mileage	1,069	500	(569)	-53.23%	513	527
63	5210	Travel and Conference	Travel - Robotics Program 9082	-	-	-	0.00%	-	-
64	5220	Travel and Conference	Admin Staff Development	2,280	1,000	(1,280)	-56.14%	1,026	1,054
65	5220	Travel and Conference	Instructional Staff Development (includes Title II, Part	7,207	4,000	(3,207)	-44.50%	4,104	4,215
66		***Total Travel and Conference***		***$ 11,756***	***$ 6,700***	***$ (5,056)***	***-43.01%***	***$ 6,843***	***$ 6,996***
67	5300	Dues and Memberships	CCSA, CAWEE	$ 1,462	$ 1,000	$ (462)	-31.60%	$ 1,026	$ 1,054
68		***Total Dues and Memberships***		***$ 1,462***	***$ 1,000***	***$ (462)***	***-31.60%***	***$ 1,026***	***$ 1,054***
69	5450	Insurance	Student Laptop Insurance 7405	$ -	$ 8,800	$ 8,800	New	$ 8,800	$ 8,800
70	5450	Insurance	Liability Insurance	9,831	6,354	(3,477)	-35.37%	7,796	8,381
71		***Total Insurance***		***$ 9,831***	***$ 15,154***	***$ 5,323***	***54.15%***	***$ 16,596***	***$ 17,181***
72	5710	Materials and Supplies	Computer Lease 7405	$ -	$ -	$ -	0.00%	$ -	$ -
73									
74		***Total Transfer of Direct Costs***		***$ -***	***$ -***	***$ -***	***0.00%***	***$ -***	***$ -***

Architecture, Construction, Engineering (ACE) Charter High School

Based on Governor's 2014-15 Budget Proposal

Row	Object	Description	Comments	2014/15 Adopted	2014/15 1st Interim	1st Interim vs. Adopted Budget Amount	%	2015/16 Budget	2016/17 Budget
75	5600	Lease	Copier Lease	$ 10,068	$ 9,000	$ (1,068)	-10.61%	$ -	$ -
76	5600	Facilities	Facility Maintenance	434	-	(434)	-100.00%	-	-
77	5600	Facilities	Rental Fee - The Collection 9081	-	-	-	0.00%	-	-
78	5600	Facilities	Facility Rent	91,836	91,836	-	0.00%	91,836	91,836
79	5600	Equipment Repairs	Equipment Repairs	362	1,000	638	176.24%	1,026	1,054
80		***Total Leases, Rentals and Repairs***		***$ 102,700***	***$ 101,836***	***$ (864)***	***-0.84%***	***$ 92,862***	***$ 92,890***
81	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	$ 2,445	$ 6,555	$ 4,110	168.10%	$ 2,445	$ 2,445
82	5800	Professional Services	General Admin - Document Tracking Service 7200	245	245	-	0.00%	251	258
83	5800	Professional Services	Courier Services ($1,200)/TS Laptop Services 2700	1,200	1,200	-	0.00%	1,200	1,200
84	5800	Professional Services	Oversight Fee 1%	16,359	11,944	(4,415)	-26.99%	14,917	16,334
85	5800	Professional Services	Technology Services (Nodes, MS Licenses, VCOE Amgen Laptop set-up) 1000-0TEC	23,062	23,062	-	0.00%	23,662	24,301
86	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	10,372	10,372	-	0.00%	10,642	10,929
87	5800	Professional Services	WASC/College Board 2700	2,100	2,100	-	0.00%	2,100	2,100
88	5800	Professional Services	Maintenance 8100	-	-	-	0.00%	-	-
89	5800	Professional Services	Instructional Services 1000	3,531	3,531	-	0.00%	3,623	3,721
90	5800	Professional Services	College on Track 3110	-	4,500	4,500	New	4,617	4,742
91	5800	Professional Services	Instructional Services (Apex software, VCOE Staff Development) 3010	7,594	7,594	-	0.00%	7,594	7,594
92	5800	Professional Services	Board 7100	-	-	-	0.00%	-	-
93	5800	Professional Services	Donations 9081	-	700	700	New	-	-
94	5800	Professional Services	Robotics Program 9082	-	-	-	0.00%	-	-
95	5800	Professional Services	Temp Student Body 9080	-	-	-	0.00%	-	-
96	5800	Professional Services	Food Cost 9531	13,411	13,411	-	0.00%	13,760	14,132
97	5801	Professional Services	Audit Cost	9,800	9,800	-	0.00%	9,800	9,800
98	5803	Professional Services	BSA Fees	115,589	87,101	(28,488)	-24.65%	105,406	115,232
99	5804	Professional Services	TB Test & fingerprints	376	476	100	26.60%	376	376
100	5805	Professional Services	Field Trips - Additional Transportation Costs	5,636	5,636	-	0.00%	5,783	5,939
101	5899	Professional Services	Legal	-	-	-	0.00%	-	-
102									
103		***Total Professional Services***		***$ 211,720***	***$ 188,227***	***$ (23,493)***	***-11.10%***	***$ 206,176***	***$ 219,103***
104	5901	Communication	Phone (includes phone allowance for Director $1,200)	$ 3,133	$ 2,000	$ (1,133)	-36.16%	$ 2,052	$ 2,107
105	5902	Communication	Internet	-	-	-	0.00%	-	-
106	5903	Communication	Postage	1,711	1,711	-	0.00%	1,755	1,802
107		***Total Communication***		***$ 4,844***	***$ 3,711***	***$ (1,133)***	***-23.39%***	***$ 3,807***	***$ 3,909***

	A	B	C	E	F	G	H	I	L
1	Architecture, Construction, Engineering (ACE) Charter High School								
2	Based on Governor's 2014-15 Budget Proposal								
3						1st Interim vs. Adopted Budget			
4									
5	Object	Description	Comments	2014/15 Adopted	2014/15 1st Interim	Amount	%	2015/16 Budget	2016/17 Budget
108		Total Other Services and Operating		$ 456,537	$ 421,482	$ (35,055)	-7.68%	$ 435,310	$ 452,373
109		Depreciation							
110	6900	Depreciation	Computer Lease (Capital Lease)	$ -	$ 17,681	$ 17,681	New	$ 21,219	$ 21,219
111		Total Equip. and Depr.		$ -	$ 17,681	$ 17,681	New	$ 21,219	$ 21,219
112		Other Outgo							
113	7141	Excess Cost to Districts	Special Education Excess Costs	$ -	$ 7,000	$ 7,000	New	$ 7,182	$ 7,376
114	7438	Interest	Computer Lease Interest	-	663	663	New	540	225
115		Total Equip. and Depr.		$ -	$ 7,663	$ 7,663	New	$ 7,722	$ 7,601
116		TOTAL EXPENDITURES		$1,735,729	$1,706,610	$ (29,119)	-1.68%	$1,562,904	$1,632,047

Architecture, Construction, Engineering (ACE) Charter High School

ACTUAL EXPENDITURES TO DATE

Object	Description	2014-15 1st Interim	Actual Encumbrances as of 10/31/14	Actual Expenditures as of 10/31/14	Total Enc/Exp as of 10/31/14	Enc. To Date	% Exp. To Date	Balance Remaining Amount	Balance Remaining %
	Certificated Salaries								
1000	Certificated Salaries	$ 698,570	$ 435,037	$ 263,533	$ 698,570	62.28%	37.72%	$ -	0.00%
2000	Classified Salaries	100,913	63,694	37,219	100,913	63.12%	36.88%	-	0.00%
3000	Employee Benefits	259,018	170,346	88,672	259,018	65.77%	34.23%	-	0.00%
4100	Textbooks	20,446	-	16,242	16,242	0.00%	79.44%	4,204	20.56%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	180,837	6,481	10,177	16,658	3.58%	5.63%	164,179	90.79%
4400	Noncapitalized Equipment	-	-		-	0.00%	0.00%	-	0.00%
5100	Transportation	104,854	102,564	2,290	104,854	97.82%	2.18%	-	0.00%
5200	Travel and Conference	6,700	700	375	1,075	10.45%	5.60%	5,625	83.96%
5300	Memberships and Dues	1,000	930	-	930	93.00%	0.00%	70	7.00%
5400	Insurance	15,154	-	15,154	15,154	0.00%	100.00%	-	0.00%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	101,836	74,543	25,753	100,296	73.20%	25.29%	1,540	1.51%
5800	Professional Services	188,227	57,765	58,121	115,886	30.69%	30.88%	72,341	38.43%
5900	Communication	3,711	1,166	634	1,800	31.42%	17.08%	1,911	51.50%
6900	Depreciation	17,681	-	-	-	0.00%	0.00%	17,681	100.00%
7100	Special Ed Excess Cost	7,000	-	-	-	0.00%	0.00%	7,000	100.00%
7400	Debt Service - Interest	663	459	204	663	69.23%	30.77%	-	0.00%
	TOTAL EXPENDITURES	**$ 1,706,610**	**$ 913,685**	**$ 518,374**	**$ 1,432,059**	**53.54%**	**30.37%**	**$ 274,551**	**16.09%**

Architecture, Construction, Engineering (ACE) Charter High School

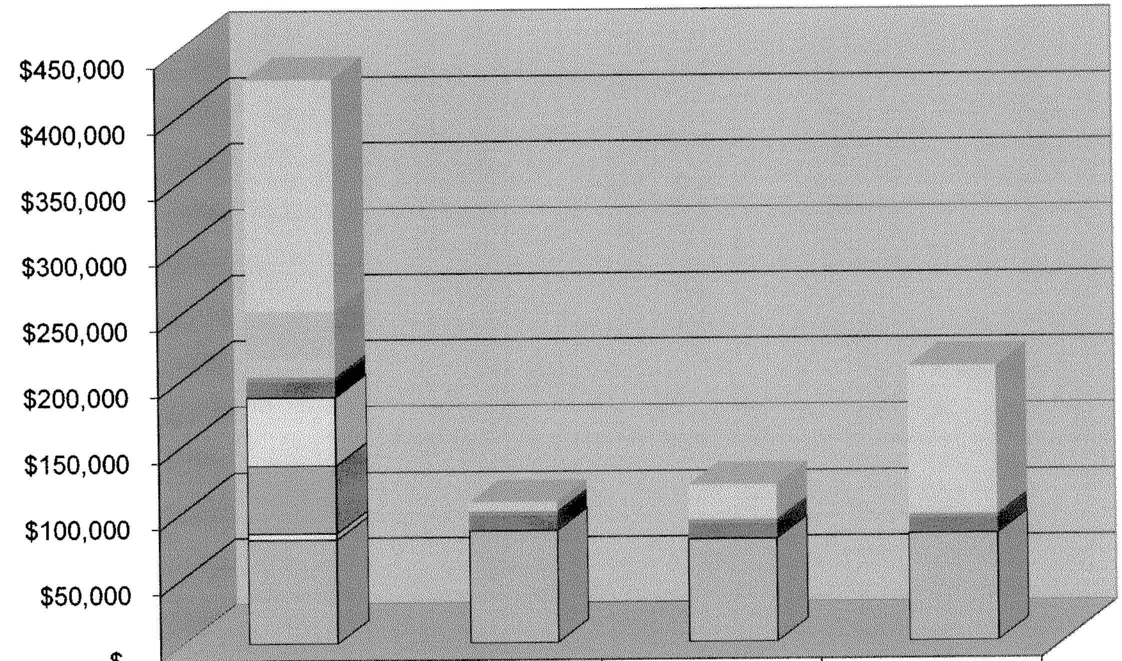
Based on Governor's 2014-15 Budget Proposal

	A	B	C	E	F	G	H	I	L	Q
3						1st Interim vs. Adopted Budget				
5	Object	Description		2014/15 Adopted	2014/15 1st Interim	Amount	%	2015/16 Budget	2016/17 Budget	
6		**REVENUES:**								Enrollment/ADA - 2014-15: 163/151.59, 2015-16: 200/186.00, 2016-17: 215/199.95, 2017-18: 225/209.25
7	8010-8099	Revenue Limit Sources		$ 1,635,935	$ 1,194,369	$ (441,566)	-26.99%	$ 1,491,654	$ 1,633,420	Local Control Funding Formula 14/15: GAP 29.56%, 15/16: GAP 7.9%, 16/17: GAP 8.2%, 17/18: 14.415%
8	8100-8299	Federal Revenue		35,120	51,478	16,358	46.58%	32,077	32,077	
9	8300-8599	Other State		41,374	44,534	3,160	7.64%	37,839	41,644	
10	8600-8799	Other Local		29,600	94,672	65,072	219.84%	13,783	13,783	
11		**TOTAL REVENUES**		$ 1,742,029	$ 1,385,053	$ (356,976)	-20.49%	$ 1,575,353	$ 1,720,924	
12		**EXPENDITURES**								
13	1000-1999	Certificated Salaries		$ 756,762	$ 698,570	$ (58,192)	-7.69%	$ 729,396	$ 759,923	Teacher FTE - 2014-15: 9.66, 2015-16: 9.66, 2016-17: 9.66, 2017-18: 9.66
14	2000-2999	Classified Salaries		123,282	100,913	(22,369)	-18.14%	54,062	54,062	Executive Assistant 1.0 FTE, Admin Asst. 1.0 FTE, Campus Assistant 1.00 FTE
15	3000-3999	Employee Benefits		292,318	259,018	(33,300)	-11.39%	259,402	279,226	Health Benefits - 4% increase
16	4000-4999	Books and Supplies		106,830	201,283	94,453	88.41%	55,792	57,643	
17	5000-5999	Services and Other Operating		456,537	421,482	(35,055)	-7.68%	435,310	452,373	
18	6000-6999	Depreciation		-	17,681	17,681	New	21,219	21,219	
19	7000-7999	Other Outgo		-	7,663	7,663	New	7,722	7,601	Special Ed Excess Costs/Lease Interest
20		**TOTAL EXPENDITURES**		$ 1,735,729	$ 1,706,610	$ (29,119)	-1.68%	$ 1,562,904	$ 1,632,047	
21		**NET INCREASE/(DECREASE)**		$ 6,300	$ (321,557)	$ (327,857)	-5204.08%	$ 12,449	$ 88,877	
22	9791	Beginning Balance		281,326	428,333	147,007	52.26%	106,776	119,225	
23		**ENDING FUND BALANCE**		$ 287,626	$ 106,776	$ (180,850)	-62.88%	$ 119,225	$ 208,102	
24		**COMPONENTS OF ENDING FUND BALANCE**								
25	9797	California Clean Energy 6230 (VCOE)		$ -	$ -	$ -	0.00%	$ -	$ -	Enrollment 163, 200, 215
26	9797	Restricted Lottery 6300		24,608	-	(24,608)	-100.00%	-	-	STRS increase included
27	9797	Common Core		-	-	-	0.00%	-	-	Special Ed Excess Cost Added
28	9797	Fundraising 9081		8,819	11,030	2,211	25.07%	11,030	11,030	
29	9797	Student Body 9080		1,177	1,177	-	0.00%	1,177	1,177	
30	9797	Robotics Program 9082		1,921	2,648	727	37.84%	2,648	2,648	
31	9796	LCFF Supplemental Grant		71,024	-	(71,024)	-100.00%	-	-	
32	9796	Economic Uncert. (Greater of 5% or $60K)		86,786	85,331	(1,455)	-1.68%	78,145	81,602	
33		Economic Uncert. %		5.00%	5.00%	-	0.00%	5.00%	5.00%	
34	9790	Unrestricted Lottery 1100		96,685	-	(96,685)	-100.00%	-	-	
35	9790	Mandated Cost Block Grant 0060		20,111	-	(20,111)	-100.00%	-	-	
38	9790	Undesignated - 0000		(23,505)	6,590	30,095	-128.04%	26,225	111,646	Budget meets minimum reserve
39		**ENDING FUND BALANCE**		$ 287,626	$ 106,776	$ (180,850)	-62.88%	$ 119,225	$ 208,102	

R:\Group\BSA\ACE\Budgets\14-15\2014-15 ACE 1st Interim Budget.xlsx

Architecture, Construction & Engineering
CHARTER HIGH SCHOOL

Components of Ending Fund Balance



	2013-2014	2014-2015	2015-2016	2016-2017
Undesignated	$175,841	$6,590	$26,225	$111,646
Unrestricted Lottery	$36,838	$-	$-	$-
LCFF Supplemental Grant	$-	$-	$-	$-
Mandate Block Grant	$12,832	$-	$-	$-
Student Body	$1,177	$1,177	$1,177	$1,177
Robotics Program	$2,649	$2,648	$2,648	$2,648
Fundraising	$11,730	$11,030	$11,030	$11,030
Common Core	$51,848	$-	$-	$-
Cal Clean Energy	$51,679	$-	$-	$-
Restricted Lottery	$4,752	$-	$-	$-
Economic Uncertainties	$78,987	$85,331	$78,145	$81,602

Architecture, Construction, Engineering High School
Ventura County

2014/2015 Cash Flow Worksheet - 1st Interim

Form CASH

	Object	July	August	September	October	November	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	OCT										
A. BEGINNING CASH	9110	$ 459,034.29	$ 470,693.23	$ 412,329.87	$ 477,927.60	**$ 410,746.49**	**$ 359,732.87**	**$ 307,964.39**	**$ 168,484.62**		**$ 459,034.29**
B. RECEIPTS											
Revenue Limit											
State Aid	8010-8019	34,967.00	34,967.00	62,940.00	62,940.00	62,940.00	29,097.00	29,097.00	-	29,099.00	530,121.00
State Aid - LCFF Categorical	80XX	-	-	-	-	-	-	-	-	-	-
Education Protection Account (EPA)	80XX	-	-	58,858.00	-	-	-	-	58,857.50	(0.50)	235,430.00
Education Protection Account (PRY EPA)	80XX	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments	80XX	(759.00)	(759.00)	(1,366.00)	(1,366.00)	(1,366.00)	(1,367.00)	(1,367.00)	(1,367.00)	-	-
Other	8080-8099	-	-	-	-	-	-	-	-	15,183.00	-
In-Lieu to Charter	8096	(30.00)	25,729.00	51,458.00	34,305.00	34,305.00	30,118.00	30,118.00	30,118.00	29,747.00	428,818.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-
Title I 3010	8290	-	3,153.00	(3,153.00)	-	-	5,074.20	-	-	40,593.60	50,742.00
Ed Jobs 3205	8290	-	-	-	-	-	-	-	-	-	-
Title II, Teacher Quality 4035	8290	-	-	-	-	-	220.80	-	-	220.80	736.00
Mandated Block Grant	8550	-	-	-	-	18,885.00	-	-	-	-	18,885.00
Lottery Unrestricted 1100	8560	-	-	4,377.63	-	-	5,066.50	-	-	5,755.37	20,266.00
Lottery Restricted 6300	8560	-	-	4,715.34	-	-	-	-	-	667.66	5,383.00
Charter Categorical Block Grant 0000	8590	-	-	-	45.36	-	-	-	-	(45.36)	-
Prop 39 6230	8590	-	-	-	-	-	-	-	-	-	-
Other State Income	8590	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	-	280.72	177.05	-	-	-	642.66	1,283.00
Interagency Income	8677	-	-	-	-	-	-	-	-	70,096.00	70,096.00
Food Service Sales 9531	8634	-	-	-	-	-	-	-	-	-	-
Other Local Income	8699	-	301.01	-	77.52	-	-	-	-	10,414.47	10,793.00
ROP Contracts	8699	-	-	-	-	-	-	-	-	6,250.00	12,500.00
Error Account	8999	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**34,178.00**	**63,391.01**	**177,829.97**	**96,282.60**	**114,941.05**	**68,209.50**	**57,848.00**	**87,608.50**	**208,623.70**	**1,385,053.00**
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	9,775.00	62,221.89	63,157.31	64,189.60	62,382.30	62,382.30	62,382.30	62,382.30	167.79	698,570.00
Classified Salaries	2000-2999	-	6,408.97	10,038.03	10,385.79	9,253.72	9,253.72	9,253.72	9,253.72	50.43	100,913.00
Employee Benefits	3000-3999	1,257.75	10,592.00	24,936.92	25,510.78	24,373.59	24,373.59	24,373.59	24,373.59	1,731.80	259,018.00
Supplies	4000-4999	-	-	3,261.04	21,026.29	30,192.45	6,622.21	49,213.69	(2,465.31)	55,510.91	201,283.00
Services	5000-5999	396.70	9,929.26	20,917.29	42,982.46	34,477.23	19,598.91	54,792.66	54,792.66	66,001.35	421,482.00
Capital Outlays	6000-6599	-	-	-	-	-	-	-	-	17,681.00	17,681.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	-	-	-	-	7,000.00	7,000.00
Other Outgo - Interest	7438-7439	-	-	-	130.37	66.30	66.30	66.30	66.30	2.23	663.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Other Disbursements										-	-
TOTAL DISBURSEMENTS		**11,429.45**	**89,152.12**	**122,310.59**	**164,225.29**	**160,745.59**	**122,297.04**	**200,082.27**	**148,403.27**	**148,145.51**	**1,706,610.00**
INCOME LESS EXPENDITURES		**22,748.55**	**(25,761.11)**	**55,519.38**	**(67,942.69)**	**(45,804.54)**	**(54,087.54)**	**(142,234.27)**	**(60,794.77)**	**60,478.18**	**(321,557.00)**
D. PRIOR YEAR TRANSACTIONS											
Cash in Bank	9120		-	-	-	-	-	-	-	*510.00*	510.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-
Charter School Revolving Cash Loan	9669	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	-	(63,655.00)	-	-	-	17,681.00	*45,974.00*	-
Accounts Receivable	92XX	62,366.31	14,870.15	3,153.00	100.74	18.86	386.54	18.86	(62.53)	*(0.00)*	94,276.95
Accounts Payable	9510-9650	(73,455.92)	(47,472.40)	6,925.35	64,315.84	23,466.32	1,932.52	2,735.65	(97,516.84)	*(27,977.77)*	(125,488.35)
Rounding Adjustment						-				-	-
TOTAL PY TRANSACTIONS		**(11,089.61)**	**(32,602.25)**	**10,078.35**	**761.58**	**23,485.18**	**2,319.06**	**2,754.50**	**(79,898.37)**	**18,506.23**	**(30,701.40)**
E. NET INCREASE/(DECREASE) (B-C+D)		11,658.94	(58,363.36)	65,597.73	(67,181.11)	(22,319.36)	(51,768.48)	(139,479.77)	(140,693.14)	78,984.41	(352,258.40)
F. ENDING CASH (A+E)		470,693.23	412,329.87	477,927.60	410,746.49	**388,427.13**	**307,964.39**	**168,484.62**	**27,791.48**		
G. ENDING FUND BALANCE											**106,775.89**

1st

TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund	G	G	G	G
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				

1st

GENERAL FUND SUMMARY

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,635,935.00	1,635,935.00	361,884.00	1,194,369.00	(441,566.00)	-27.0%
2) Federal Revenue		8100-8299	35,120.00	35,120.00	0.00	51,478.00	16,358.00	46.6%
3) Other State Revenue		8300-8599	41,374.00	41,374.00	9,138.33	44,534.00	3,160.00	7.6%
4) Other Local Revenue		8600-8799	29,600.00	29,600.00	659.25	94,672.00	65,072.00	219.8%
5) TOTAL, REVENUES			1,742,029.00	1,742,029.00	371,681.58	1,385,053.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	756,762.00	756,762.00	199,343.80	698,570.00	58,192.00	7.7%
2) Classified Salaries		2000-2999	123,282.00	123,282.00	26,832.79	100,913.00	22,369.00	18.1%
3) Employee Benefits		3000-3999	292,318.00	292,318.00	62,297.45	259,018.00	33,300.00	11.4%
4) Books and Supplies		4000-4999	106,830.00	106,830.00	24,287.33	201,283.00	(94,453.00)	-88.4%
5) Services and Other Operating Expenses		5000-5999	456,537.00	456,537.00	74,225.71	421,482.00	35,055.00	7.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	17,681.00	(17,681.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	130.37	7,663.00	(7,663.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,735,729.00	1,735,729.00	387,117.45	1,706,610.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,300.00	6,300.00	(15,435.87)	(321,557.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

iption	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
T INCREASE (DECREASE) IN T POSITION (C + D4)			6,300.00	6,300.00	(15,435.87)	(321,557.00)		
T POSITION								
Beginning Net Position a) As of July 1 - Unaudited		9791	281,326.00	281,326.00		428,333.00	147,007.00	52.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,326.00	281,326.00		428,333.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			281,326.00	281,326.00		428,333.00		
Ending Net Position, June 30 (E + F1e)			287,626.00	287,626.00		106,776.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	134,305.00	134,305.00		85,331.00		
b) Restricted Net Position		9797	36,525.00	36,525.00		14,855.00		
c) Unrestricted Net Position		9790	116,796.00	116,796.00		6,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,008,522.00	1,008,522.00	195,814.00	530,121.00	(478,401.00)	-47.4%
Education Protection Account State Aid - Current Year		8012	197,146.00	197,146.00	58,858.00	235,430.00	38,284.00	19.4%
State Aid - Prior Years		8019	0.00	0.00	(4,250.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	430,267.00	430,267.00	111,462.00	428,818.00	(1,449.00)	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,635,935.00	1,635,935.00	361,884.00	1,194,369.00	(441,566.00)	-27.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	34,384.00	34,384.00	0.00	50,742.00	16,358.00	47.6%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	736.00	736.00	0.00	736.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,120.00	35,120.00	0.00	51,478.00	16,358.00	46.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,279.00	7,279.00	0.00	18,885.00	11,606.00	159.4%
Lottery - Unrestricted and Instructional Materials		8560	34,095.00	34,095.00	9,092.97	25,649.00	(8,446.00)	-24.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

iption	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
arter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
g/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
ifornia Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
althy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
ecialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
hool Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
ality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
mmon Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Revenue	All Other	8590	0.00	0.00	45.36	0.00	0.00	0.0%
AL, OTHER STATE REVENUE			41,374.00	41,374.00	9,138.33	44,534.00	3,160.00	7.6%
ER LOCAL REVENUE								
es								
ale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
ale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
ood Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
ll Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
ases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
erest		8660	1,283.00	1,283.00	280.72	1,283.00	0.00	0.0%
t Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
es and Contracts								
hild Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
ransportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
nteragency Services		8677	0.00	0.00	0.00	70,096.00	70,096.00	New
ll Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
her Local Revenue								
ll Other Local Revenue		8699	28,317.00	28,317.00	378.53	23,293.00	(5,024.00)	-17.7%
ion		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
nsfers of Apportionments								
pecial Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ther Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ll Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TAL, OTHER LOCAL REVENUE			29,600.00	29,600.00	659.25	94,672.00	65,072.00	219.8%
AL, REVENUES			1,742,029.00	1,742,029.00	371,681.58	1,385,053.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	599,127.00	599,127.00	144,015.24	525,938.00	73,189.00	12.2%
Certificated Pupil Support Salaries		1200	42,635.00	42,635.00	16,228.56	57,939.00	(15,304.00)	-35.9%
Certificated Supervisors' and Administrators' Salaries		1300	115,000.00	115,000.00	39,100.00	114,693.00	307.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			756,762.00	756,762.00	199,343.80	698,570.00	58,192.00	7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	97,747.00	97,747.00	22,798.77	89,553.00	8,194.00	8.4%
Other Classified Salaries		2900	25,535.00	25,535.00	4,034.02	11,360.00	14,175.00	55.5%
TOTAL, CLASSIFIED SALARIES			123,282.00	123,282.00	26,832.79	100,913.00	22,369.00	18.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,433.00	62,433.00	17,586.33	61,964.00	469.00	0.8%
PERS		3201-3202	13,830.00	13,830.00	3,158.48	12,086.00	1,744.00	12.6%
OASDI/Medicare/Alternative		3301-3302	19,612.00	19,612.00	4,938.22	18,179.00	1,433.00	7.3%
Health and Welfare Benefits		3401-3402	177,180.00	177,180.00	30,400.80	146,872.00	30,308.00	17.1%
Unemployment Insurance		3501-3502	431.00	431.00	750.34	399.00	32.00	7.4%
Workers' Compensation		3601-3602	18,832.00	18,832.00	5,463.28	19,518.00	(686.00)	-3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			292,318.00	292,318.00	62,297.45	259,018.00	33,300.00	11.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	15,000.00	15,670.63	20,446.00	(5,446.00)	-36.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	51,830.00	51,830.00	8,616.70	180,837.00	(129,007.00)	-248.9%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,830.00	106,830.00	24,287.33	201,283.00	(94,453.00)	-88.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	114,224.00	114,224.00	0.00	104,854.00	9,370.00	8.2%
Travel and Conferences		5200	11,756.00	11,756.00	274.63	6,700.00	5,056.00	43.0%
Dues and Memberships		5300	1,462.00	1,462.00	0.00	1,000.00	462.00	31.6%
Insurance		5400-5450	9,831.00	9,831.00	15,154.16	15,154.00	(5,323.00)	-54.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,700.00	102,700.00	2,793.87	101,836.00	864.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	211,720.00	211,720.00	55,468.81	188,227.00	23,493.00	11.1%
Communications		5900	4,844.00	4,844.00	534.24	3,711.00	1,133.00	23.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			456,537.00	456,537.00	74,225.71	421,482.00	35,055.00	7.7%

ription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
RECIATION								
reciation Expense		6900	0.00	0.00	0.00	17,681.00	(17,681.00)	New
'AL, DEPRECIATION			0.00	0.00	0.00	17,681.00	(17,681.00)	New
ER OUTGO (excluding Transfers of Indirect Costs)								
on								
ition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
ition, Excess Costs, and/or Deficit Payments								
ayments to Districts or Charter Schools		7141	0.00	0.00	0.00	7,000.00	(7,000.00)	New
ayments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
ayments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
er Transfers Out								
Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
t Service								
bt Service - Interest		7438	0.00	0.00	130.37	663.00	(663.00)	New
'AL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	130.37	7,663.00	(7,663.00)	New
ER OUTGO - TRANSFERS OF INDIRECT COSTS								
nsfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
nsfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
'AL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
AL, EXPENSES			1,735,729.00	1,735,729.00	387,117.45	1,706,610.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
9010		14,855.00
Total, Restricted Net Position		14,855.00

1st

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	209.25	209.25	151.59	151.59	(57.66)	-28%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	209.25	209.25	151.59	151.59	(57.66)	-28%

1st

TECHNICAL REVIEW CHECKS

SACS2014ALL Financial Reporting Software - 2014.2.0
11/29/2014 12:22:50 PM 56-72546-0120634

First Interim
2014-15 Original 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. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
11/29/2014 12:23:02 PM 56-72546-0120634

First Interim
2014-15 Board Approved Operating 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. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
11/29/2014 12:23:09 PM

56-72546-0120634

First Interim
2014-15 Projected Totals
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. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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.

SACS2014ALL Financial Reporting Software - 2014.2.0
11/29/2014 12:23:18 PM 56-72546-0120634

First Interim
2014-15 Actuals to Date
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. **PASSED**

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.