

Charter Number: 777

To the entity that approved the charter school:

2017-18 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Gary Bowman Title: Executive Director

To the County Superintendent of Schools:

2017-18 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2017-18 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Carrie Hargis
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Director of Fiscal Services
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For Charter School:

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,431,601.00	3,971,377.00	15.7%
2) Federal Revenue		8100-8299	79,580.93	84,235.64	5.8%
3) Other State Revenue		8300-8599	533,493.51	434,606.02	-18.5%
4) Other Local Revenue		8600-8799	415,785.79	211,634.97	-49.1%
5) TOTAL, REVENUES			4,460,461.23	4,701,853.63	5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,659,127.39	1,757,143.71	5.9%
2) Classified Salaries		2000-2999	875,056.44	920,947.25	5.2%
3) Employee Benefits		3000-3999	552,898.34	577,744.19	4.5%
4) Books and Supplies		4000-4999	287,819.74	405,404.48	40.9%
5) Services and Other Operating Expenses		5000-5999	618,955.60	901,508.55	45.6%
6) Depreciation		6000-6999	344,610.63	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	63,623.70	81,878.95	28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,402,091.84	4,644,627.13	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,369.39	57,226.50	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,369.39	57,226.50	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,673,073.71	6,731,443.10	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,673,073.71	6,731,443.10	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,673,073.71	6,731,443.10	0.9%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			6,731,443.10	6,788,669.60	0.9%
a) Net Investment in Capital Assets		9796	0.00	5,306,704.06	New
b) Restricted Net Position		9797	0.00	653,411.38	New
c) Unrestricted Net Position		9790	6,731,443.10	828,554.16	-87.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	1,365,530.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	560,818.14		
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	17,649.23		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	536,289.25		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	9,773,357.70		
e) Accumulated Depreciation - Buildings		9435	(1,038,186.59)		
f) Equipment		9440	150,379.62		
g) Accumulated Depreciation - Equipment		9445	(47,624.04)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,318,214.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	140,408.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	21,608.06		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	12,631.99		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	4,412,122.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,586,770.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			6,731,443.10		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,068,105.00	2,526,914.52	22.2%
Education Protection Account State Aid - Current Year		8012	589,211.00	594,624.48	0.9%
State Aid - Prior Years		8019	(15,429.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	789,714.00	849,838.00	7.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,431,601.00	3,971,377.00	15.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	74,385.90	78,716.05	5.8%
Special Education Discretionary Grants		8182	5,195.03	5,519.59	6.2%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			79,580.93	84,235.64	5.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	133,517.61	149,414.40	11.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	70,931.00	158,870.00	124.0%
Lottery - Unrestricted and Instructional Materials		8560	96,049.35	97,194.00	1.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	204,462.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,533.55	29,127.62	2.1%
TOTAL, OTHER STATE REVENUE			533,493.51	434,606.02	-18.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	415,785.79	211,634.97	-49.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415,785.79	211,634.97	-49.1%
TOTAL, REVENUES			4,460,461.23	4,701,853.63	5.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,347,823.14	1,430,285.53	6.1%
Certificated Pupil Support Salaries		1200	34,360.07	56,154.58	63.4%
Certificated Supervisors' and Administrators' Salaries		1300	262,550.20	256,246.00	-2.4%
Other Certificated Salaries		1900	14,393.98	14,457.60	0.4%
TOTAL, CERTIFICATED SALARIES			1,659,127.39	1,757,143.71	5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	435,604.43	456,437.59	4.8%
Classified Support Salaries		2200	78,525.82	74,920.68	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	247,769.31	273,488.35	10.4%
Other Classified Salaries		2900	113,156.88	116,100.63	2.6%
TOTAL, CLASSIFIED SALARIES			875,056.44	920,947.25	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	227,248.53	255,849.20	12.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	90,199.01	102,977.35	14.2%
Health and Welfare Benefits		3401-3402	170,666.96	173,577.60	1.7%
Unemployment Insurance		3501-3502	1,219.02	1,309.88	7.5%
Workers' Compensation		3601-3602	57,273.11	36,939.03	-35.5%
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	6,291.71	7,091.13	12.7%
TOTAL, EMPLOYEE BENEFITS			552,898.34	577,744.19	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	959.64	4,700.00	389.8%
Books and Other Reference Materials		4200	863.75	1,400.00	62.1%
Materials and Supplies		4300	250,293.13	108,104.48	-56.8%
Noncapitalized Equipment		4400	35,703.22	291,200.00	715.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			287,819.74	405,404.48	40.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,528.38	48,195.00	63.2%
Dues and Memberships		5300	9,199.04	9,500.00	3.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	184,091.50	156,700.00	-14.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,989.19	118,200.00	59.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	321,220.85	567,013.55	76.5%
Communications		5900	926.64	1,900.00	105.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			618,955.60	901,508.55	45.6%
DEPRECIATION					
Depreciation Expense		6900	344,610.63	0.00	-100.0%
TOTAL, DEPRECIATION			344,610.63	0.00	-100.0%
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	63,623.70	81,878.95	28.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,623.70	81,878.95	28.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			4,402,091.84	4,644,627.13	5.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,431,601.00	3,971,377.00	15.7%
2) Federal Revenue		8100-8299	79,580.93	84,235.64	5.8%
3) Other State Revenue		8300-8599	533,493.51	434,606.02	-18.5%
4) Other Local Revenue		8600-8799	415,785.79	211,634.97	-49.1%
5) TOTAL, REVENUES			4,460,461.23	4,701,853.63	5.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,620,814.41	2,481,176.88	-5.3%
2) Instruction - Related Services	2000-2999		706,557.62	729,822.07	3.3%
3) Pupil Services	3000-3999		109,306.08	126,648.93	15.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		135,022.54	143,507.54	6.3%
7) General Administration	7000-7999		428,245.20	524,213.55	22.4%
8) Plant Services	8000-8999		338,522.29	557,379.21	64.7%
9) Other Outgo	9000-9999	Except 7600-7699	63,623.70	81,878.95	28.7%
10) TOTAL, EXPENSES			4,402,091.84	4,644,627.13	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,369.39	57,226.50	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,369.39	57,226.50	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,673,073.71	6,731,443.10	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,673,073.71	6,731,443.10	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,673,073.71	6,731,443.10	0.9%
2) Ending Net Position, June 30 (E + F1e)			6,731,443.10	6,788,669.60	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	5,306,704.06	New
b) Restricted Net Position		9797	0.00	653,411.38	New
c) Unrestricted Net Position		9790	6,731,443.10	828,554.16	-87.7%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230		0.00	199,838.45
6300		0.00	23,856.00
6512		0.00	18,380.49
9010		0.00	411,336.44
Total, Restricted Net Position		0.00	653,411.38

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	2,240,615.16	1,032,184.19	3,272,799.35	371,254.63	3,644,053.98	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	502,401.05	0.00	502,401.05	56,990.57	559,391.62	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					0.00	
----	Enterprise					135,022.54	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					63,623.70	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00	0.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	2,743,016.21	1,032,184.19	3,775,200.40	428,245.20	198,646.24	
						4,402,091.84	

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	48,574.62		5,415.90	53,990.52
2. State Lottery Revenue	8560	70,597.54		25,451.81	96,049.35
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)		119,172.16	0.00	30,867.71	150,039.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	115,097.72			115,097.72
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	4,074.44		30,867.71	34,942.15
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)		119,172.16	0.00	30,867.71	150,039.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
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)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,402,091.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	81,928.47
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	344,610.63
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	63,623.70
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				408,234.33
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,911,929.04

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		440.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,872.60
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,766,152.67	8,741.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,766,152.67	8,741.62
B. Required effort (Line A.2 times 90%)	3,389,537.40	7,867.46
C. Current year expenditures (Line I.E and Line II.B)	3,911,929.04	8,872.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		4,412,122.00	4,412,122.00		0.00	4,412,122.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable		12,632.00	12,632.00			12,632.00	
Business-type activities long-term liabilities	0.00	4,424,754.00	4,424,754.00	0.00	0.00	4,424,754.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		536,289.00	536,289.00			536,289.00
Buildings		9,773,357.70	9,773,357.70			9,773,357.70
Equipment		156,839.62	156,839.62			156,839.62
Total capital assets being depreciated	0.00	10,466,486.32	10,466,486.32	0.00	0.00	10,466,486.32
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		(712,408.48)	(712,408.48)	(325,778.59)		(1,038,187.07)
Equipment		(28,791.49)	(28,791.49)	(18,832.04)		(47,623.53)
Total accumulated depreciation	0.00	(741,199.97)	(741,199.97)	(344,610.63)	0.00	(1,085,810.60)
Total capital assets being depreciated, net	0.00	9,725,286.35	9,725,286.35	(344,610.63)	0.00	9,380,675.72
Business-type activity capital assets, net	0.00	9,725,286.35	9,725,286.35	(344,610.63)	0.00	9,380,675.72

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	440.90	440.90	440.90	480.00	480.00	480.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	440.90	440.90	440.90	480.00	480.00	480.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	440.90	440.90	440.90	480.00	480.00	480.00