



CLARKSVILLE CHARTER SCHOOL
3840 Rosin Court #200, Sacramento CA 95834
Phone (916) 568-9959 * Fax (916) 664-3995

**Regular Board Meeting
Clarksville Charter School
March 3, 2018 - 10:30 am - 12:00 pm
3840 Rosin Court # 200
Sacramento, CA 95834
AGENDA**

1. Call to Order
2. Public Comment
3. Approval of Minutes
4. Approval of the July-January Financials
5. Acceptance of the First Interim
6. Fiscal Policy and Procedures Update
7. Selection of Auditor
8. Board Resolution To Give Notice To CharterSAFE
9. Adjournment

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

Note: Inspire Charter Schools Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at 818-207-3837 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).



CLARKSVILLE CHARTER SCHOOL
3840 Rosin Court #200, Sacramento CA 95834
Phone (916) 568-9959 * Fax (916) 664-3995

Regular Scheduled Board Meeting - Clarksville Charter School
December 9, 2017 - 12:00 am - 2:00 pm
3840 Rosin Court # 200
Sacramento, CA 95834

Attendance: Emily Allen and Mollie Haycock

Absent: Katie Burwell

Also Present: Nick Nichols, Kimmi Buzzard, Shari Erlendson, Bryanna Brossman, Chris Williams and Julie Haycock.

Call to Order:

Emily Allen called the meeting to order at 12:18 pm.

Public Comments:

None

Approval of Minutes:

Emily Allen moved to approve the minutes. Mollie Haycock seconded.
-Unanimous.

Instructional Funds Policy- Educational Travel:

Emily Allen moved to approve the Instructional Funds Policy. Mollie Haycock seconded.
-Unanimous

Review of July-October Financials

Emily Allen moved to approve the July - October Financials. Mollie Haycock seconded.
-Unanimous

SELPA Resolution and Participation Agreement:

Emily Allen moved to approve the Board Resolution Approval of El Dorado Charter SELPA Participation Agreement. Mollie Haycock seconded.

-Unanimous



CLARKSVILLE CHARTER SCHOOL
3840 Rosin Court #200, Sacramento CA 95834
Phone (916) 568-9959 * Fax (916) 664-3995

Adjournment:

Emily Allen motioned to adjourn the meeting at 12:46 pm. Mollie Haycock seconded.

-Unanimous

Prepared By:

Bryanna Brossman

Noted By:

Katie Burwell

Board Secretary



CLARKSVILLE CHARTER SCHOOL
3840 Rosin Court #200, Sacramento CA 95834
Phone (916) 568-9959 * Fax (916) 664-3995

Special Board Meeting - Clarksville Charter School
January 12, 2018 - 5:40 pm - 6:00 pm
3840 Rosin Court # 200
Sacramento, CA 95834

Attendance: Emily Allen, Mollie Haycock and Katie Burwell- Teleconference.

Absent: None

Also Present: Nick Nichols, Kimmi Buzzard, Shari Erlendson, Erika Vanderspek, Bryanna Brossman and Edward Robillard- Teleconference.

Call to Order:

Emily Allen called the meeting to order at 5:43 pm.

Public Comments:

None

Board Resolution - Certificate of Consent to Self-Insure Workers Compensation Liability:

Emily Allen moved to approve the Board Resolution. Katie Burwell seconded.

-Unanimous

Board Resolution - To Authorize Fees for Professional, Software and CTE Development:

Emily Allen moved to approve the Board Resolution. Mollie Haycock seconded.

-Unanimous

Adjournment:

Emily Allen motioned to adjourn the meeting at 6:04 pm. Katie Burwell seconded.

-Unanimous

Prepared By:

Bryanna Brossman



CLARKSVILLE CHARTER SCHOOL
3840 Rosin Court #200, Sacramento CA 95834
Phone (916) 568-9959 * Fax (916) 664-3995

Noted By:

Katie Burwell
Board Secretary

Fund Balance Progress - Clarksville

P2 of 720	July	August	September	October	November	December	January	February	March	April	May	June
State Aid - Revenue Limit	480,642	480,642	480,642	480,642	480,642	480,642	480,642	480,642	480,642	480,642	480,642	480,642
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue	42,477	42,477	42,477	42,477	42,477	42,477	42,477	42,477	42,477	42,477	42,477	42,477
Total Revenue:	523,119	523,119	523,119	523,119	523,119	523,119	523,119	523,119	523,119	523,119	523,119	523,119
Actual/Expected	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Expected	Expected	Expected	Expected	Expected
Certificated Salaries	61,605	111,195	149,423	169,563	284,123	284,605	284,332	284,387	284,387	284,387	284,387	284,387
Classified Salaries	-	-	8,860	24,735	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984
Benefits	16,854	29,890	37,591	41,313	87,063	87,200	91,532	88,020	88,020	88,020	88,020	88,020
Books and Supplies	-	2,446	11,561	67,788	99,907	135,972	28,192	160,848	160,848	160,848	160,848	160,848
Subagreement Services	-	-	2,756	24,888	45,038	78,438	74,289	126,563	126,563	126,563	126,563	126,563
Professional/Consulting Services	9,516	10,893	10,536	11,480	24,030	12,392	24,675	19,627	28,685	30,105	27,014	121,251
Facilities, Repairs and Other Leases	-	-	-	314	157	3,457	1,257	6,292	6,292	6,292	6,292	6,292
Operations and Housekeeping	224	95	261	2,191	9,105	7,775	20,349	10,100	10,100	10,100	10,100	10,100
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	65,580	94,324	-	-	20,839	88,558	40,427	26,516	-	-	-
Total Expenses:	88,199	220,099	315,313	342,272	577,408	658,662	641,167	764,249	759,396	734,299	731,209	825,446
Surplus/Deficit	434,919	303,020	207,806	180,846	(54,290)	(135,543)	(118,049)	(241,130)	(236,277)	(211,181)	(208,090)	(302,327)
Cumulative Fund Balance	434,919	737,939	945,745	1,126,591	1,072,301	936,758	818,710	577,580	341,302	130,122	(77,969)	(380,296)
Beginning Fund Balance	-	434,919	737,939	945,745	1,126,591	1,072,301	936,758	818,710	577,580	341,302	130,122	(77,969)
Ending Fund Balance	434,919	737,939	945,745	1,126,591	1,072,301	936,758	818,710	577,580	341,302	130,122	(77,969)	(380,296)

Inspire Charter School - Clarksville

Monthly Cash Flow/Forecast FY17-18

Revised 02/23/18

ADA = 719.95



	Prior Year P2 and PENSEC Estimates							P-1				P-2		Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Year-End Accruals				
Revenues															ADA = 760.00		
State Aid - Revenue Limit																	
8011 LCFF State Aid	-	-	-	1,573,333	-	-	318,013	-	404,866	404,866	404,866	404,866	404,866	404,866	3,915,678	3,792,337	123,341
8012 Education Protection Account	-	-	-	39,600	-	-	25,160	-	-	43,175	-	-	-	36,055	143,990	152,000	(8,010)
8096 In Lieu of Property Taxes	-	-	382,689	170,084	170,084	170,084	170,084	215,002	107,501	107,501	107,501	107,501	-	-	1,708,031	2,046,680	(338,649)
	-	-	382,689	1,783,017	170,084	170,084	513,257	215,002	512,367	555,542	512,367	512,367	440,921	5,767,699	5,991,017	(223,318)	
Other State Revenue																	
8311 State Special Education	-	-	-	-	75,284	-	-	58,954	58,954	58,954	58,954	58,954	0	370,054	390,640	(20,586)	
8560 State Lottery	-	-	-	-	-	-	-	-	-	-	-	-	139,670	139,670	143,640	(3,970)	
8599 Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	75,284	-	-	58,954	58,954	58,954	58,954	58,954	139,670	509,725	534,280	(24,555)	
Total Revenue	-	-	382,689	1,783,017	245,368	170,084	513,257	273,956	571,321	614,496	571,321	571,321	580,592	6,277,424	6,525,297	(247,873)	
Expenses																	
Certificated Salaries																	
1100 Teachers' Salaries	61,605	108,357	141,248	157,915	279,840	279,840	279,840	279,840	279,840	279,840	279,840	279,840	-	2,707,846	2,035,000	(672,846)	
1175 Teachers' Extra Duty/Stipends	-	250	3,000	1,838	1,696	2,178	1,904	1,926	2,003	1,944	1,958	1,968	-	20,666	50,875	30,209	
1300 Administrators' Salaries	-	2,587	5,175	9,810	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	-	38,271	150,000	111,729	
	61,605	111,195	149,423	169,563	284,123	284,605	284,332	284,353	284,430	284,372	284,385	284,396	-	2,766,783	2,235,875	(530,908)	
Classified Salaries																	
2100 Instructional Salaries	-	-	110	985	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	-	224,967	203,500	(21,467)	
2300 Classified Administrators' Salaries	-	-	8,750	23,750	-	-	-	-	-	-	-	-	-	32,500	-	(32,500)	
	-	-	8,860	24,735	27,984	27,984	27,984	27,984	27,984	27,984	27,984	27,984	-	257,467	203,500	(53,967)	
Benefits																	
3101 STRS	8,832	15,936	21,364	24,149	40,999	41,069	41,029	41,032	41,043	41,035	41,037	41,038	-	398,562	322,637	(75,926)	
3301 OASDI	267	117	549	1,440	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	-	16,254	12,617	(3,637)	
3311 Medicare	157	331	1,012	1,536	4,526	4,533	4,529	4,529	4,530	4,529	4,529	4,530	-	39,271	35,371	(3,900)	
3401 Health and Welfare	2,260	4,148	4,022	4,148	34,332	34,385	34,355	34,357	34,366	34,359	34,361	34,362	-	289,455	285,000	(4,455)	
3501 State Unemployment	369	662	1,948	1,343	1,103	1,103	5,513	4,410	2,205	1,103	1,103	1,103	-	21,963	22,050	87	
3601 Workers' Compensation	4,969	8,695	8,695	8,695	4,370	4,376	4,372	4,373	4,374	4,373	4,373	4,373	-	66,038	34,151	(31,887)	
	16,854	29,890	37,591	41,313	87,063	87,200	91,532	90,436	88,253	87,134	87,137	87,140	-	831,544	711,826	(119,718)	
Books and Supplies																	
4100 Textbooks and Core Materials	-	-	270	1,769	-	-	-	15,206	15,206	7,603	2,534	-	8,099	50,687	64,891	14,204	
4200 Books and Reference Materials	-	-	969	12,045	3,366	12,985	9,800	29,454	29,454	14,727	4,909	-	-	117,709	155,699	37,990	
4302 School Supplies	-	-	457	26,837	26,084	18,220	16,164	77,803	77,803	38,901	12,967	-	-	295,236	590,679	295,444	
4303 Special Activities/Field Trips	-	-	3,470	8,095	5,323	10,515	774	20,921	20,921	10,461	3,487	-	-	83,966	155,935	71,968	
4305 Software	-	2,446	3,041	18,968	58,480	80,184	(18,137)	83,466	83,466	41,733	13,911	-	-	367,557	92,160	(275,397)	
4400 Noncapitalized Equipment	-	-	3,355	75	6,655	14,068	19,591	70,486	70,486	35,243	11,748	-	3,247	234,953	619,053	384,100	
	-	2,446	11,561	67,788	99,907	135,972	28,192	297,336	297,336	148,668	49,556	-	11,346	1,150,108	1,678,416	528,308	

Inspire Charter School - Clarksville



Monthly Cash Flow/Forecast FY17-18

Revised 02/23/18

ADA = 719.95

		Prior Year P2 and PENSEC Estimates						P-1				P-2		Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18				Year-End Accruals
Subagreement Services																	
5102	Special Education	-	-	-	18,555	8,250	17,176	18,405	2,275	2,275	1,138	379	-	-	68,454	28,170	(40,284)
5105	Security	-	-	-	-	-	-	-	144	144	144	144	144	-	720	1,440	720
5106	Other Educational Consultants	-	-	2,756	6,333	36,788	61,261	55,884	234,761	234,761	117,380	39,127	-	-	789,052	525,950	(263,102)
		-	-	2,756	24,888	45,038	78,438	74,289	237,180	237,180	118,662	39,650	144	-	858,225	555,560	(302,666)
Professional/Consulting Services																	
5802	Audit & Taxes	-	-	-	-	-	-	-	1,667	1,667	1,667	-	-	-	5,000	5,000	-
5803	Legal	-	-	-	-	2,870	-	(806)	714	714	714	714	714	-	5,635	5,000	(635)
5804	Professional Development	-	-	-	-	4,288	-	3,095	625	625	625	625	625	-	10,508	5,000	(5,508)
5805	General Consulting	-	1,000	500	1,500	10,075	2,200	1,600	300	300	300	300	300	-	18,375	3,000	(15,375)
5810	Payroll Service Fee	-	377	520	464	304	481	1,364	716	854	978	849	894	-	7,800	10,000	2,200
5811	Management Fee	9,516	9,516	9,516	9,516	6,494	9,711	19,422	9,155	9,155	9,155	9,155	9,155	(9,609)	109,855	114,193	4,338
5812	District Oversight Fee	-	-	-	-	-	-	-	6,450	15,371	16,666	15,371	15,371	103,802	173,031	59,910	(113,121)
5814	SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,626	15,626
		9,516	10,893	10,536	11,480	24,030	12,392	24,675	19,627	28,685	30,105	27,014	27,058	94,193	330,204	217,728	(112,476)
Facilities, Repairs and Other Leases																	
5601	Rent	-	-	-	314	157	3,457	1,257	5,000	5,000	5,000	5,000	5,000	-	30,186	60,000	29,814
5603	Equipment Leases	-	-	-	-	-	-	-	816	816	816	816	816	-	4,078	8,400	4,322
5610	Repairs and Maintenance	-	-	-	-	-	-	-	476	476	476	476	476	-	2,381	5,000	2,619
		-	-	-	314	157	3,457	1,257	6,292	6,292	6,292	6,292	6,292	-	36,644	73,400	36,756
Operations and Housekeeping																	
5201	Auto and Travel	-	-	166	1,029	7,173	1,519	2,568	250	250	250	250	250	-	13,704	5,000	(8,704)
5203	Business Meals	-	-	-	-	-	-	-	200	200	200	200	200	-	1,000	1,200	200
5300	Dues & Memberships	-	-	-	-	-	-	-	200	200	200	200	200	-	1,000	1,200	200
5400	Insurance	-	-	-	-	-	3,958	3,958	3,958	3,958	3,958	3,958	3,958	-	27,706	5,000	(22,706)
5501	Utilities	-	-	-	-	-	-	-	800	800	800	800	800	-	4,000	4,800	800
5502	Janitorial/Trash Removal	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	-	5,000	6,000	1,000
5510	Office Expense	-	-	-	527	243	193	580	1,143	1,143	1,143	1,143	1,143	-	7,258	12,000	4,742
5511	Postage and Shipping	-	-	-	407	537	930	559	194	194	194	194	194	-	3,401	3,000	(401)
5512	Printing	-	-	-	-	-	-	-	83	83	83	83	83	-	417	500	83
5513	Other taxes and fees	-	-	-	118	879	967	3,602	417	417	417	417	417	-	7,650	5,000	(2,650)
5514	Bank Charges	224	95	95	111	82	207	75	91	91	91	91	91	-	1,343	1,000	(343)
5900	Communications	-	-	-	-	191	-	-	1,765	1,765	1,765	1,765	1,765	-	9,015	18,000	8,985
		224	95	261	2,191	9,105	7,775	20,349	10,100	10,100	10,100	10,100	10,100	-	90,500	62,700	(27,800)
Interest																	
7438	Interest Expense	-	65,580	94,324	-	-	20,839	88,558	40,427	26,516	-	-	-	-	336,244	58,000	(278,244)
		-	65,580	94,324	-	-	20,839	88,558	40,427	26,516	-	-	-	-	336,244	58,000	(278,244)
Total Expenses		88,199	220,099	315,313	342,272	577,408	658,662	641,167	1,013,735	1,006,776	713,316	532,119	443,114	105,539	6,657,719	5,797,006	(860,714)
Monthly Surplus (Deficit)		(88,199)	(220,099)	67,376	1,440,745	(332,040)	(488,578)	(127,910)	(739,779)	(435,455)	(98,820)	39,203	128,207	475,053	(380,296)	728,291	(1,108,587)

Inspire Charter School - Clarksville



Monthly Cash Flow/Forecast FY17-18

Revised 02/23/18

ADA = 719.95

	Prior Year P2 and PENSEC Estimates							P-1				P-2		Annual Forecast	Original Budget Total	Favorable / (Unfav.)
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Year-End Accruals			
Cash Flow Adjustments														-6%		
Monthly Surplus (Deficit)	(88,199)	(220,099)	67,376	1,440,745	(332,040)	(488,578)	(127,910)	(739,779)	(435,455)	(98,820)	39,203	128,207	475,053	(380,296)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	-	-	(382,689)	382,689	(44,222)	(44,222)	88,444	-	-	-	-	-	(580,592)	(580,592)		
Grants and Contributions Rec.	-	-	-	-	-	-	(38,242)	-	-	-	-	-	-	(38,242)		
Due To/From Related Parties	83,810	(566,088)	(1,356,862)	40,749	574,674	353,736	(750,340)	-	-	-	-	-	-	(1,620,321)		
Prepaid Expenses	-	-	-	(4,850)	(76,892)	(1,325)	(28,477)	-	(-)	-	-	-	-	(111,544)		
Accounts Payable	-	3,446	7,778	50,755	(2,453)	52,316	(7,349)	-	-	-	-	-	105,539	210,031		
Accrued Expenses	5,069	7,381	18,881	(17,563)	26,373	(9,771)	12,460	-	-	-	-	-	-	42,830		
Cash flows from financing activities																
CSC receivable sales	-	1,322,500	1,109,400	-	-	343,300	1,468,500	532,700	378,800	-	-	-	-	5,155,200		
CSC receivable sales redemptions	-	-	-	(1,819,900)	(125,862)	(153,000)	(180,138)	(153,000)	(722,200)	(556,900)	(532,400)	(532,700)	-	(4,776,100)		
Total Change in Cash	680	547,140	(536,116)	72,624	19,578	52,456	436,947	(360,079)	(778,855)	(655,720)	(493,197)	(404,493)				
Cash, Beginning of Month	-	680	547,820	11,704	84,328	103,906	156,362	593,309	233,230	(545,624)	(1,201,344)	(1,694,541)				
Cash, End of Month	680	547,820	11,704	84,328	103,906	156,362	593,309	233,230	(545,624)	(1,201,344)	(1,694,541)	(2,099,034)				

SB740 Spending	
Salaries	Instruction
44.08%	76.42%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Clarksville Charter School
(continued)
CDS #: 09 61838 0136200
Charter Approving Entity: Buckeye Union Elementary
County: El Dorado
Charter #: 1891
Fiscal Year: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,792,337.00		3,792,337.00	1,573,333.00		1,573,333.00	3,814,053.00		3,814,053.00
Education Protection Account State Aid - Current Year	8012	152,000.00		152,000.00	39,600.00		39,600.00	150,000.00		150,000.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,046,680.00		2,046,680.00	552,773.00		552,773.00	2,013,308.00		2,013,308.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		5,991,017.00	-	5,991,017.00	2,165,706.00	-	2,165,706.00	5,977,361.00	-	5,977,361.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-			-
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-			-			-
Total, Federal Revenues		-	-	-	-	-	-	-	-	-
3. Other State Revenues										
Special Education - State	StateRevSE		390,640.00	390,640.00			-		385,500.00	385,500.00
All Other State Revenues	StateRevAO	114,912.00	28,728.00	143,640.00			-	113,400.00	28,350.00	141,750.00
Total, Other State Revenues		114,912.00	419,368.00	534,280.00	-	-	-	113,400.00	413,850.00	527,250.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO			-			-			-
Total, Local Revenues		-	-	-	-	-	-	-	-	-
5. TOTAL REVENUES										
		6,105,929.00	419,368.00	6,525,297.00	2,165,706.00	-	2,165,706.00	6,090,761.00	413,850.00	6,504,611.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,806,766.89	279,108.11	2,085,875.00	474,214.38		474,214.38	2,428,731.25	267,667.17	2,696,398.42
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	150,000.00		150,000.00	17,571.90		17,571.90	38,270.94		38,270.94
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		1,956,766.89	279,108.11	2,235,875.00	491,786.28	-	491,786.28	2,467,002.19	267,667.17	2,734,669.36
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	203,500.00		203,500.00	1,095.00		1,095.00	135,088.98		135,088.98
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-	32,500.00		32,500.00	32,500.00		32,500.00
Clerical and Office Salaries	2400			-			-			-
Other Non-certificated Salaries	2900			-			-			-
Total, Non-certificated Salaries		203,500.00	-	203,500.00	33,595.00	-	33,595.00	167,588.98	-	167,588.98
3. Employee Benefits										
STRS	3101-3102	282,361.46	40,275.30	322,636.76	70,280.38		70,280.38	355,371.02	38,557.39	393,928.41
PERS	3201-3202			-			-			-
OASDI / Medicare / Alternative	3301-3302	43,940.87	4,047.07	47,987.94	5,410.55		5,410.55	110,967.43	10,188.80	121,156.23
Health and Welfare Benefits	3401-3402	252,390.90	32,609.10	285,000.00	14,579.89		14,579.89	203,374.12	20,662.25	224,036.37
Unemployment Insurance	3501-3502	19,527.09	2,522.91	22,050.00	4,323.31		4,323.31	19,937.70	2,025.61	21,963.31
Workers' Compensation Insurance	3601-3602	30,243.74	3,907.51	34,151.25	31,054.00		31,054.00	47,382.97	4,813.98	52,196.95
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		628,464.06	83,361.89	711,825.95	125,648.13	-	125,648.13	737,033.24	76,248.03	813,281.27
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	64,891.00		64,891.00	2,038.94		2,038.94	55,031.23		55,031.23
Books and Other Reference Materials	4200	155,698.61		155,698.61	13,013.61		13,013.61	133,120.52		133,120.52
Materials and Supplies	4300	810,046.02	28,728.00	838,774.02	63,313.61		63,313.61	883,673.57	28,350.00	912,023.57
Noncapitalized Equipment	4400	619,052.78		619,052.78	3,429.13		3,429.13	270,431.82		270,431.82
Food	4700			-			-			-
Total, Books and Supplies		1,649,688.41	28,728.00	1,678,416.41	81,795.29	-	81,795.29	1,342,257.14	28,350.00	1,370,607.14
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	527,389.82	28,170.00	555,559.82	27,643.83		27,643.83	929,526.42	41,584.80	971,111.22
Travel and Conferences	5200	6,200.00		6,200.00	1,194.50		1,194.50	5,727.83		5,727.83
Dues and Memberships	5300	1,200.00		1,200.00			-	1,200.00		1,200.00
Insurance	5400	5,000.00		5,000.00			-	7,500.00		7,500.00
Operations and Housekeeping Services	5500	32,300.00		32,300.00	1,576.76		1,576.76	28,076.76		28,076.76
Rentals, Leases, Repairs, and Noncap. Improvements	5600	73,400.00		73,400.00	314.28		314.28	49,247.61		49,247.61
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	217,728.45		217,728.45	42,425.25		42,425.25	321,579.42		321,579.42
Communications	5900	18,000.00		18,000.00			-	12,000.00		12,000.00
Total, Services and Other Operating Expenditures		881,218.27	28,170.00	909,388.27	73,154.62	-	73,154.62	1,354,858.04	41,584.80	1,396,442.84

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Clarksville Charter School
 (continued) _____
 CDS #: 09 61838 0136200 _____
 Charter Approving Entity: Buckeye Union Elementary _____
 County: El Dorado _____
 Charter #: 1891 _____
 Fiscal Year: 2017/18 _____

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay				-			-			-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438	58,000.00		58,000.00	159,904.00		159,904.00	274,720.66		274,720.66
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		58,000.00		58,000.00	159,904.00		159,904.00	274,720.66		274,720.66
8. TOTAL EXPENDITURES		5,377,637.63	419,368.00	5,797,005.63	965,883.32		965,883.32	6,343,460.25	413,850.00	6,757,310.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		728,291.37		728,291.37	1,199,822.68		1,199,822.68	(252,699.25)	0.00	(252,699.25)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES				-			-			-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		728,291.37		728,291.37	1,199,822.68		1,199,822.68	(252,699.25)	0.00	(252,699.25)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791			-			-			-
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance				-			-			-
2. Ending Fund Balance, June 30 (E + F.1.c.)		728,291.37		728,291.37	1,199,822.68		1,199,822.68	(252,699.25)	0.00	(252,699.25)
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	289,850.28		289,850.28	48,294.17		48,294.17	337,865.51		337,865.51
Unassigned/Unappropriated Amount	9790	438,441.09		438,441.09	1,151,528.51		1,151,528.51	(590,564.77)	0.00	(590,564.77)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Clarksville Charter School
(continued)
CDS #: 09 61838 0136200
Charter Approving Entity: Buckeye Union Elementary
County: El Dorado
Charter #: 1891
Fiscal Year: 2017/18

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,792,337.00	1,573,333.00	3,814,053.00	21,716.00	0.57%
Education Protection Account State Aid - Current Year	8012	152,000.00	39,600.00	150,000.00	(2,000.00)	-1.32%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,046,680.00	552,773.00	2,013,308.00	(33,372.00)	-1.63%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,991,017.00	2,165,706.00	5,977,361.00	(13,656.00)	-0.23%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		-	-	-	-	
3. Other State Revenues						
Special Education - State	StateRevSE	390,640.00	-	385,500.00	(5,140.00)	-1.32%
All Other State Revenues	StateRevAO	143,640.00	-	141,750.00	(1,890.00)	-1.32%
Total, Other State Revenues		534,280.00	-	527,250.00	(7,030.00)	-1.32%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	-	-	-	-	
Total, Local Revenues		-	-	-	-	
5. TOTAL REVENUES						
		6,525,297.00	2,165,706.00	6,504,611.00	(20,686.00)	-0.32%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,085,875.00	474,214.38	2,696,398.42	610,523.42	29.27%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	150,000.00	17,571.90	38,270.94	(111,729.06)	-74.49%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,235,875.00	491,786.28	2,734,669.36	498,794.36	22.31%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	203,500.00	1,095.00	135,088.98	(68,411.02)	-33.62%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	32,500.00	32,500.00	32,500.00	New
Clerical and Office Salaries	2400	-	-	-	-	
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		203,500.00	33,595.00	167,588.98	(35,911.02)	-17.65%
3. Employee Benefits						
STRS	3101-3102	322,636.76	70,280.38	393,928.41	71,291.65	22.10%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	47,987.94	5,410.55	121,156.23	73,168.29	152.47%
Health and Welfare Benefits	3401-3402	285,000.00	14,579.89	224,036.37	(60,963.63)	-21.39%
Unemployment Insurance	3501-3502	22,050.00	4,323.31	21,963.31	(86.69)	-0.39%
Workers' Compensation Insurance	3601-3602	34,151.25	31,054.00	52,196.95	18,045.70	52.84%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		711,825.95	125,648.13	813,281.27	101,455.32	14.25%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Clarksville Charter School
(continued)
CDS #: 09 61838 0136200
Charter Approving Entity: Buckeye Union Elementary
County: El Dorado
Charter #: 1891
Fiscal Year: 2017/18

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	64,891.00	2,038.94	55,031.23	(9,859.77)	-15.19%
Books and Other Reference Materials	4200	155,698.61	13,013.61	133,120.52	(22,578.09)	-14.50%
Materials and Supplies	4300	838,774.02	63,313.61	912,023.57	73,249.55	8.73%
Noncapitalized Equipment	4400	619,052.78	3,429.13	270,431.82	(348,620.96)	-56.32%
Food	4700	-	-	-	-	
Total, Books and Supplies		1,678,416.41	81,795.29	1,370,607.14	(307,809.27)	-18.34%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	555,559.82	27,643.83	971,111.22	415,551.40	74.80%
Travel and Conferences	5200	6,200.00	1,194.50	5,727.83	(472.17)	-7.62%
Dues and Memberships	5300	1,200.00	-	1,200.00	-	0.00%
Insurance	5400	5,000.00	-	7,500.00	2,500.00	50.00%
Operations and Housekeeping Services	5500	32,300.00	1,576.76	28,076.76	(4,223.24)	-13.08%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	73,400.00	314.28	49,247.61	(24,152.39)	-32.91%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	217,728.45	42,425.25	321,579.42	103,850.97	47.70%
Communications	5900	18,000.00	-	12,000.00	(6,000.00)	-33.33%
Total, Services and Other Operating Expenditures		909,388.27	73,154.62	1,396,442.84	487,054.57	53.56%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	58,000.00	159,904.00	274,720.66	216,720.66	373.66%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		58,000.00	159,904.00	274,720.66	216,720.66	373.66%
8. TOTAL EXPENDITURES		5,797,005.63	965,883.32	6,757,310.25	960,304.62	16.57%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		728,291.37	1,199,822.68	(252,699.25)	(980,990.62)	-134.70%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Clarksville Charter School
 (continued) _____
 CDS #: 09 61838 0136200 _____
 Charter Approving Entity: Buckeye Union Elementary _____
 County: El Dorado _____
 Charter #: 1891 _____
 Fiscal Year: 2017/18 _____

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		728,291.37	1,199,822.68	(252,699.25)	(980,990.62)	-134.70%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	-	-	-	-	
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		-	-	-		
2. Ending Fund Balance, June 30 (E + F.1.c.)		728,291.37	1,199,822.68	(252,699.25)		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	289,850.28	48,294.17	337,865.51	48,015.23	16.57%
Unassigned/Unappropriated Amount	9790	438,441.09	1,151,528.51	(590,564.77)	(1,029,005.85)	-234.70%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Clarksville Charter School
(continued) _____
CDS #: 09 61838 0136200 _____
Charter Approving Entity: Buckeye Union Elementary _____
County: El Dorado _____
Charter #: 1891 _____
Fiscal Year: 2017/18 _____

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	3,814,053.00	0.00	3,814,053.00	4,116,085.00	4,314,677.00
Education Protection Account State Aid - Current Year	8012	150,000.00	0.00	150,000.00	150,000.00	150,000.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	2,013,308.00	0.00	2,013,308.00	2,013,308.00	2,013,308.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		5,977,361.00	0.00	5,977,361.00	6,279,393.00	6,477,985.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	385,500.00	385,500.00	385,500.00	385,500.00
All Other State Revenues	StateRevAO	113,400.00	28,350.00	141,750.00	156,476.00	156,476.00
Total, Other State Revenues		113,400.00	413,850.00	527,250.00	541,976.00	541,976.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00		
Total, Local Revenues		0.00	0.00	0.00	0.00	0.00
5. TOTAL REVENUES						
		6,090,761.00	413,850.00	6,504,611.00	6,821,369.00	7,019,961.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,428,731.25	267,667.17	2,696,398.42	2,750,326.39	2,805,332.92
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	38,270.94	0.00	38,270.94	39,036.36	39,817.09
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		2,467,002.19	267,667.17	2,734,669.36	2,789,362.75	2,845,150.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	135,088.98	0.00	135,088.98	137,790.76	140,546.57
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	32,500.00	0.00	32,500.00	33,150.00	33,813.00
Clerical and Office Salaries	2400	0.00	0.00	0.00		
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		167,588.98	0.00	167,588.98	170,940.76	174,359.57

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Clarksville Charter School
(continued) _____
CDS #: 09 61838 0136200 _____
Charter Approving Entity: Buckeye Union Elementary _____
County: EI Dorado _____
Charter #: 1891 _____
Fiscal Year: 2017/18 _____

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	355,371.02	38,557.39	393,928.41	401,806.98	409,843.12
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	110,967.43	10,188.80	121,156.23	123,579.35	126,050.94
Health and Welfare Benefits	3401-3402	203,374.12	20,662.25	224,036.37	228,517.09	233,087.44
Unemployment Insurance	3501-3502	19,937.70	2,025.61	21,963.31	22,402.58	22,850.63
Workers' Compensation Insurance	3601-3602	47,382.97	4,813.98	52,196.95	53,240.88	54,305.70
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00		
Total, Employee Benefits		737,033.24	76,248.03	813,281.27	829,546.88	846,137.82
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	55,031.23	0.00	55,031.23	56,131.85	57,254.49
Books and Other Reference Materials	4200	133,120.52	0.00	133,120.52	135,782.93	138,498.59
Materials and Supplies	4300	883,673.57	28,350.00	912,023.57	930,264.04	948,869.33
Noncapitalized Equipment	4400	270,431.82	0.00	270,431.82	275,840.45	281,357.26
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		1,342,257.14	28,350.00	1,370,607.14	1,398,019.28	1,425,979.67
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	929,526.42	41,584.80	971,111.22	990,533.45	1,010,344.12
Travel and Conferences	5200	5,727.83	0.00	5,727.83	5,842.39	5,959.24
Dues and Memberships	5300	1,200.00	0.00	1,200.00	1,224.00	1,248.48
Insurance	5400	7,500.00	0.00	7,500.00	7,650.00	7,803.00
Operations and Housekeeping Services	5500	28,076.76	0.00	28,076.76	28,638.30	29,211.06
Rentals, Leases, Repairs, and Noncap. Improvements	5600	49,247.61	0.00	49,247.61	50,232.57	51,237.22
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	321,579.42	0.00	321,579.42	333,485.57	342,345.40
Communications	5900	12,000.00	0.00	12,000.00	12,240.00	12,484.80
Total, Services and Other Operating Expenditures		1,354,858.04	41,584.80	1,396,442.84	1,429,846.27	1,460,633.31
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	274,720.66	0.00	274,720.66		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		274,720.66	0.00	274,720.66	0.00	0.00
8. TOTAL EXPENDITURES		6,343,460.25	413,850.00	6,757,310.25	6,617,715.94	6,752,260.38
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(252,699.25)	0.00	(252,699.25)	203,653.06	267,700.62

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Clarksville Charter School
(continued) _____
CDS #: 09 61838 0136200 _____
Charter Approving Entity: Buckeye Union Elementary _____
County: El Dorado _____
Charter #: 1891 _____
Fiscal Year: 2017/18 _____

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(252,699.25)	0.00	(252,699.25)	203,653.06	267,700.62
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	0.00	0.00	0.00	(252,699.25)	(49,046.20)
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		0.00	0.00	0.00	(252,699.25)	(49,046.20)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(252,699.25)	0.00	(252,699.25)	(49,046.20)	218,654.43
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	337,865.51	0.00	337,865.51	330,885.80	337,613.02
Unassigned/Unappropriated Amount	9790	(590,564.77)	0.00	(590,564.77)	(379,931.99)	(118,958.59)

Credit/Debit Card Policies and Procedures

With the increasing use of internet purchasing, Clarksville Charter School's (INSPV) Executive Director is authorized to augment purchasing procedures by opening and maintaining credit/debit card accounts for use by the administration and various business departments.

The Executive Director or designee will maintain appropriate fiscal controls for all accounts to ensure that public monies are not disbursed in amounts in excess of the budgeted appropriations.

No changes to requirements listed herein may take place without approval of the Board of Directors.

Purpose

The purpose of this policy is to communicate eligibility, usage and payment of expenditure requirements for all school credit/debit cards.

Policies

1. INSPV will issue a credit/debit card to eligible employees or departments only for job-related expenses.
2. Employees shall use their credit/debit cards to charge business-related expenses. Expenses must be for approved budget items only. Any items not budgeted must be authorized by the Executive Director.
3. Personal purchases of any type are strictly prohibited.
4. Employees may NOT take cash advances on credit cards.
5. The employee is responsible for all charges made to the card. The employee will be held liable for any unauthorized items appearing on the card statement.
6. Individuals who do not adhere to these policies and procedures risk revocation of their card privileges and/or disciplinary action.

Procedures

1. The Executive Director or his/her designee is responsible for authorizing the use of cards and assigning the card limit, if applicable.
2. Before any purchase is made, the employee should verify that the funds are available in his or her budget to cover the expense.
3. The employee must obtain a receipt for the purchase and include a brief description of the business purpose or the budget account code on the receipt. In the case of meals, each receipt should include the names of all persons involved in the purchase, in accordance with Internal Revenue Service regulations.
4. The receipt is to be submitted to Accounting within 30 days of card use with an expense report, if applicable.

5. Upon receipt of the card statement, Accounting will match the receipts to the individual items and assign the appropriate accounting code. The statement along with a summary will be submitted to a Supervisor for approval. Any items that do not have a receipt will be the personal responsibility of the cardholder (unless the expense is an authorized monthly deduction).
6. The employee must notify their Supervisor immediately in the event a card is lost or stolen.
7. The card is the property of INSPV. An employee leaving the employment of INSPV must surrender the card to the Business Office who will then notify the issuing authority to cancel the employee's account.

**CONTRACT FOR ANNUAL AUDIT
OF K-12 CHARTER SCHOOLS
(Three Year Contract)**

CLARKSVILLE CHARTER SCHOOL

This contract entered into this _____ day of _____, 20_____
between Clarksville Charter School, hereinafter called the School and Wilkinson Hadley King & Co. LLP hereinafter called the Accountant, witnesses that the parties hereto do mutually agree as follows:

Article 1. EMPLOYMENT OF ACCOUNTANT: The School, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Accountant to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of the books and accounts of the School.

Article 2. SCOPE OF AUDIT: The audit shall include all financial information of the School including the student body accounts, and any other funds under the control or jurisdiction of the School.

Article 3. AUDIT PERIOD: The audit shall cover the period of the 2017-18 through 2019-20 school years, to wit, the period commencing July 1, 2017, and ending June 30, 2020.

Article 4. VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise such verification may be excluded at the discretion of the School.

Article 5. AUDIT PROCEDURES: The audit shall be performed in accordance with general accounting office standards for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Education Audit Appeals Panel, as detailed in the most recent publication entitled Standards and Procedures for Audits of California Local Educational Agencies (Audit Guide). The Accountant shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Education Code Section 14504.

Article 6. FORM AND CONTENTS OF REPORT: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code.

Article 7. EXTRA WORK AND SERVICES: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Accountant shall at once notify the School in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the School authorizes and approves the performance of such extra work and services, it shall so notify the Accountant in writing. No claims of the Accountant for extra work or services shall be allowed or paid without such written consent and approval of the School first having been so obtained before such extra work and services are entered upon or undertaken.

Article 8. COMMENCEMENT OF WORK: Work by the Accountant under this contract shall commence March 1, 2018, or as soon thereafter as the School may deem practicable and feasible.

Article 9. COMPLETION AND DELIVERY OF REPORT: The audit report shall be completed and delivered to the School not later than December 15 annually. The Accountant will furnish the charter school copies of the audit in sufficient number for distribution to each member of the governing board plus 10 copies for the School's chief administrative officer and shall mail one copy to each of the following: County Superintendent of Schools, State Department of Education, State Controller's office.

Article 10. THE ACCOUNTANT FEES: The School agrees to pay and the Accountant agrees to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed amounts notated below. It is understood and agreed that said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined.

Audit	2017-18	2018-19	2019-20
Clarksville Charter School	\$ 8,500	\$ 9,000	\$ 9,000
Federal and State Information Returns	1,200	1,200	1,200
Single Audit*	\$ 1,500	\$ 1,500	\$ 1,500

* Single Audit required if federal expenditures exceed \$750,000 for the fiscal year.

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the rates below.

<u>Classification</u>	<u>Rate</u>
Senior Partner	\$ 175
Partner	\$ 150
Senior Manager	\$ 125
Manager	\$ 100
Senior Accountant	\$ 85
Staff Accountant	\$ 70
Clerical	\$ 45

Article 11. PAYMENT: Payment of ninety percent of the fee, including extra work and services, shall be made in progress payments as work is completed. The Accountant shall furnish the School on demand an itemized statement of the audit costs, if requested. The final ten percent of the value of work done under this contract shall be made after certification by the State Controller that the audit report conforms to the reporting provisions of the Audit Guide. Provision is hereby made to withhold fifty percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report by the same firm or individual failed to be certified as conforming to reporting requirements of the State Controller's Audit Guide.

Article 12. TERMINATION: The School hereby reserves the right to terminate this contract at any time. In the event of such termination, the Accountant shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the School, and the Accountant hereby expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audits pursuant to Education Code Section 41020.5.

Article 13. ASSOCIATES: The Accountant shall have the option, with the written consent of the School, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract. Some audit work may be performed by non certified partners of the firm.

Article 14. SUCCESSORS AND ASSIGNS: All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, successors, and assigns.

Except as provided above, the Accountant shall not sublet, assign, or transfer their interest in this contract without the written consent of the School.

Article 15. Workers' Compensation: We are aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and we will comply with such provisions before commencing the performance of the work of the contract.

Article 15. INSTRUCTIONS TO PROCEED: The Accountant is not to proceed with performance of any services under this contract without first securing written authorization from the School to do so.

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Wilkinson Hadley King & Co. LLP
Accountant

Clarksville Charter School

By  _____
Kevin Sproul, Partner

By _____

Dated: February 20, 2018

Approved by the Governing Board

On _____

Buckeye Union School District
El Dorado County Office of Education
Independent Auditor Selection Form
Fiscal Year 2017/18

Clarksville Charter School

Charter School

CDS Code #: 09-61838-0136200

Each year the State Controller's Office confirms that the county offices of education, school districts, charter schools and certain joint powers entities have arranged for their annual audits.

Please complete the following:

Audit Firm: Wilkinson, Hadley, King & Co. LLP

Address: 218 W. Douglas Ave.

El Cajon, CA 92020

Telephone Number: 619-447-6700

2017/18 Fiscal Year Audit Fee \$ see below

If a multiple year contract, please state the fiscal years covered and fee for each year:

Fiscal Year	<u>2017-18</u>	Fee \$	<u>\$8,500</u>
Fiscal Year	<u>2018-19</u>	Fee \$	<u>\$9,000</u>
Fiscal Year	<u>2019-20</u>	Fee \$	<u>\$9,000</u>

Date of Governing Board Approval: _____

I have verified that this firm is authorized to conduct school audits by confirming this firm's name appears on the Certified Public Accountants Directory Service (i.e. CPADS) for Local Education Audits list. <http://cpads.sco.ca.gov/>

Authorized Charter Representative (Print Name)

Phone Number

Charter Representative's Signature

Date

Sponsoring District Representative's Signature

Date

Charter Schools: Please complete and return to your sponsoring district representative.

Please return to: _____

By:

March 26, 2018



CPADS

[SCO Home](#)

[CPADS Home](#)

[CPA List](#)

CPA List

Instructions

To re-sort the list by CPA Name, click the "CPA Name" column header. To filter the results by city, select the city from the dropdown list. To view CPA information and a list of their Quality Control Reports, click the "Details" link next to the CPA.

Filter Results By City

	<u>CPA Name</u>	<u>City</u>	<u>State</u>	<u>Phone</u>	<u>QCR</u>
Details	Wilkinson Hadley King & Co. LLP	El Cajon	CA	(619) 447-6700	

RESOLUTION

Clarksville Charter School

Number 2018-3

Resolution to Withdraw Membership

From CharterSAFE for 2018/2019

The undersigned, on behalf of Clarksville Charter School, a California nonprofit public benefit corporation (the “Company”), hereby certifies that the resolutions set forth below were adopted by the Board of Directors (the “Board”) of the Company, in accordance with Section 5211 (a) of the California Nonprofit Corporation Law and Art. III of the Bylaws, at a duly noticed meeting held on March 3, 2018 at 10:00 am., Pacific Time at 3840 Rosin Court #200, Sacramento, CA 95834. A quorum of the Board was present at the meeting.

WHEREAS, Clarksville Charter School has the intent to withdraw its membership from CharterSAFE for the 2018/19 policy year effective July 1, 2018

NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED by THE CLARKSVILLE CHARTER SCHOOL BOARD OF DIRECTORS AS FOLLOWS:

1. Clarksville Charter School will withdraw its membership from CharterSAFE effective July 1, 2018.

* * *

[certification page follows]

CERTIFICATION OF ADOPTION

I hereby certify that the foregoing resolutions were passed and adopted by the Board of Directors of Clarksville Charter School at a meeting thereof duly held on the 3rd day of March 2018, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

The undersigned certifies further that the foregoing Resolutions has not been modified, amended or rescinded and is in full force and effect as of the date hereof.

By: _____

Name: _____

Title: _____

Clarksville Charter School