

Board of Directors Finance Committee Regular Meeting Notice Tuesday, September 13, 2016 2:00 PM PST Go to Meeting

https://global.gotomeeting.com/join/265744141

Locations:

AAS Central Office: 850 Hampshire Road, Suite P, Thousand Oaks, CA 91361 3305 Buckman Springs Road, Pine Valley, CA 91962 3625 Thousand Oaks Blvd., Suite 245 Westlake Village, CA 91362

Finance Committee Meeting

Tuesday, September 13, 2016 2:00 PM - 3:00 PM Pacific Daylight Time Please join my meeting from your computer, tablet or smartphone. https://global.gotomeeting.com/join/265744141

You can also dial in using your phone.

United States: (312) 757-3121 Access Code: 265-744-141

Addressing the Committee — Committee meetings are meetings of the Board of Directors and will be held in a civil, orderly and respectful manner. All public comments or questions should be addressed to the Committee through the Chair of the Committee. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Committee must send a Speaker Request Message through the form of a text message or chat box message to Miguel Aguilar, Executive Assistant to the CEO (805-807-8199). Messaging is available through the conference service provider, GoToMeeting. Messages must contain speaker name, contact number or email, and subject matter and sent to the Executive Assistant to the CEO prior to the beginning of the Public Comment section of the meeting. Members of the public may address the Committee on any matter within the Committee's jurisdiction and have **three (3) minutes each** to do so. The total time of each subject will be fifteen (15) minutes, unless additional time is requested by a Committee Member and approved by the Committee.

The Committee may not deliberate or take action on items that are not on the agenda. However, the Committee may give direction to staff following a presentation. The Chair is in charge of the meeting and will maintain order, set the time limits for the speakers and the subject matter, and will have the prerogative to remove any person who is disruptive of the Committee meeting. The Finance Committee may place limitations on the total time to be devoted to each topic if it finds that the numbers of speakers would impede the Committee's ability to conduct its business in a timely manner. The Finance Committee may also allow for additional public comment and questions after reports and presentations if it deems necessary.

For questions or requests regarding accessibility, please call Miguel Aguilar at (805) 807-8199.



AAS Board of Directors Finance Committee 850 Hampshire Road, Suite P Thousand Oaks, CA 91361 aascalifornia.org

Agenda

Tuesday, September 13, 2016 2:00 PM PST

1. CALL TO ORDER

Roll Call

2. CONSENT ITEMS

- Approval of September 13, 2016 Regular Meeting Agenda
- 3. PUBLIC COMMENT
- 4. REPORTS
 - > Staff Report
- 5. UNFINISHED BUSINESS

6. NEW BUSINESS

- ➤ Review and Discussion of Committee Charge
- Review and Approval of 2015-16 Unaudited Actuals
 - i. Del Mar K-5
 - **ii.** Del Mar 6-12
 - iii. El Cajon K-5
 - iv. El Cajon 6-12
 - v. Fresno
 - **vi.** LA K-8
 - vii. LA 9-12
 - viii. Oxnard & Ventura
 - ix. Sonoma
 - x. Thousand Oaks & Simi Valley
- > Review and Approval of July Financials
- ➤ Review and Approve 2016-17 Amended Operating Budget

7. ADJOURNMENT

Next Meeting: Tuesday, October 18 at 2 pm



Finance Committee Board of Directors

Purpose

The Finance Committee is established by the Board of Directors to assist it in fulfilling its oversight responsibilities of the financial management of the Academy of Arts and Sciences to ensure they are consistent with its Mission, Vision, Values, and Strategic Plan.

Structure and Operations

Members: The Committee shall be comprised of three (3) members; two (2) members of the Board and one (1) member of the Senior Management Team. The members of the Committee shall be appointed annually by the Board upon the recommendation of the Governance Committee.

Chair: The Chairperson of the Committee shall be appointed by the Board upon the recommendation of the Governance Committee.

Appointment and Removal: The members of the Committee may be removed or replaced, and any vacancies on the Committee shall be filled by the Board upon the recommendation of the Governance Committee.

Meetings

The Finance Committee shall meet at least four (4) times annually, or more frequently as circumstance dictate. Any director of the Board who is not a member of the Finance Committee may attend meetings; provided, however, that any director who is not a member may not vote on any matter coming before the Finance Committee for a vote. The Finance Committee also may invite to its meetings any director of the board and such other persons as it deems appropriate in order to carry out its responsibilities. The Finance Committee may meet in executive session as necessary or appropriate.

Responsibilities

- i. Keep oversight of the school's strategic and transactional planning and activities, capital structure objectives, plans, and policies.
- ii. Ensure accurate tracking/monitoring/accountability for funds; reviews major grants and associated terms.
- iii. Develop an annual operating budget with staff.
- iv. Monitor adherence to the budget.
- v. Review 1st and 2nd Interim Financial Reports.
- vi. Set long-range financial goals along with funding strategies to achieve them.
- vii. Present all financial goal and proposals to the Board of Directors for final approval.



Staff Report September 13, 2016

This report is meant to provide updates to the Board of Directors Finance Committee:

2015-16 Audit

Christy White Associates were on-site on Thursday, August 4th to complete portions of their audit review for the 2015-16 year. They will be back on-site on Wednesday and Thursday, September 21st and 22nd, to complete their review of our financials. The audit is due to the state by December 15th; our goal is to submit early.

2015-16 Unaudited Actuals

AAS worked with EdHive to prepare our 2015-16 unaudited actuals. A formal presentation and review is under New Business.

2016-17 Funding Update

AAS will be receiving mandate block grant revenue this year, along with rental income from tenets at three (3) of our leased properties. Per our SB740 Funding Determination, we will receive zero funding through LCFF. We will appeal our funding position to the California Department of Education, Advisory Commission on Charter Schools and State Board of Education this winter after our audit.

Administrative Assistant Search

AAS is interviewing for an Administrative Assistant to assist with accounts payable and accounts receivable. Interviews are on-going. Anticipated start date in October 3rd.

California Use Tax Worksheet

AAS is working with EdHive, our previous back-officer provider, to complete the Board of Equalization's California Use Tax Worksheet. Staff are working to review and report on use tax which may be owed to the State from the periods of 2013-2016.

Charter Schools Management Corporation (CSMC)

AAS has successfully integrated with CSMC, our new back-office provider. Their contract commenced on July 1, 2016. CSMC staff assist with budget review, accounts payable, reporting (financial, STRS, etc.) and more.

Chase Bank (checking account)

The primary account for AAS is a checking account at Chase Bank. Balances are as of the end of the reported month:

July: \$13,412,370.84August: \$12,604,867.33

El Dorado County Charter SELPA

AAS is finalizing our Year-End Report for the El Dorado County Charter SELPA with assistance from EdHive.

Financial Statements

AAS worked with CSMC to prepare our July financial statements. A formal presentation and review is under New Business.

JP Morgan Chase (CD account)

AAS has a laddered CD account through JP Morgan Chase. Balances are as of the end of the reported month:

July: \$5,021,643August: \$5,025,280

If there are any questions on this report, please feel free to contact:

Lisa Fishman | Director of Operations (818) 732-4692 – direct lisa.fishman@aascalifornia.org

J.J. Lewis | President & CEO (818) 824-6233 – direct jj.lewis@aascalifornia.org

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Elementary (K-5)

CDS #: #N/A

Charter Approving Entity: Mountain Empire

County: San Diego

Charter #: 1452

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	388,876.00		388,876.00
Education Protection Account State Aid - Current Year	8012	121,590.00		121,590.00
State Aid - Prior Years	8019	(8,104.00)		(8,104.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	185,158.00		185,158.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		687,520.00	0.00	687,520.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182	-		0.00
Child Nutrition - Federal	8220	H		0.00
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0110, 0200 0200	0.00	0.00	0.00
3. Other State Revenues	0(-)-0-05		(7,000,00)	(7,000,00)
Special Education - State	StateRevSE	4.40.0.40.00	(7,382.39)	(7,382.39)
All Other State Revenues	StateRevAO	148,049.33	12,453.92	160,503.25
Total, Other State Revenues		148,049.33	5,071.53	153,120.86
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	2,351.25		2,351.25
Total, Local Revenues		2,351.25	0.00	2,351.25
5. TOTAL REVENUES		837,920.58	5,071.53	842,992.11
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	104,351.99		104,351.99
Certificated Pupil Support Salaries	1200	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00
Certificated Supervisors' and Administrators' Salaries	1300	11,894.49		11,894.49
Other Certificated Salaries	1900	,	3,026.58	3,026.58
Total, Certificated Salaries		116,246.48	3,026.58	119,273.06
2. Noncertificated Salaries				
Noncertificated Salaries Noncertificated Instructional Salaries	2100			0.00
Noncertificated Instructional Salaries Noncertificated Support Salaries	2200			0.00
Noncertificated Support Salaries Noncertificated Supervisors' and Administrators' Salaries	2300	6,394.59		6,394.59
Clerical and Office Salaries				17,272.30
Other Noncertificated Salaries	2400 2900	17,272.30		0.00
Total, Noncertificated Salaries	2900	23.666.89	0.00	23,666.89
Description	Object Code	Unrestricted	Restricted	70tal
3. Employee Benefits	,			
STRS	3101-3102	10,068.49	210.63	10,279.12
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	3,749.98		3,749.98
Health and Welfare Benefits	3401-3402	16,348.51	(9.58)	16,338.93
Uheini의하아하는imaBrance Certification Form (Revised 06/10/11)	Page 1 of 53501-3502	2,812.56		2,812.56
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July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Elementary (K-5)

	C	DS #: #N/A		,	<u> </u>
	Workers' Compensation Insurance	3601-3602	2,500.32		2,500.32
	OPEB, Allocated	3701-3702	2,000.02		0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	(28.10)		(28.10)
	Total, Employee Benefits	3301 3302	35,451.76	201.05	35,652.81
	rotal, Employee Belletits		33,431.70	201.00	00,002.01
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	70,135.26	148.56	70,283.82
	Books and Other Reference Materials	4200	37,651.12		37,651.12
	Materials and Supplies	4300	306.53		306.53
	Noncapitalized Equipment	4400	4,570.40		4,570.40
	Food	4700	1,010110		0.00
	Total, Books and Supplies		112,663.31	148.56	112,811.87
	•				
	5. Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	695.09		695.09
	Dues and Memberships	5300	163.80		163.80
	Insurance	5400	1,389.82		1,389.82
	Operations and Housekeeping Services	5500	734.50		734.50
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	14,421.30		14,421.30
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	94,028.80	1,695.34	95,724.14
	Communications	5900	1,344.69		1,344.69
	Total, Services and Other Operating Expenditures		112,778.00	1,695.34	114,473.34
	• • • • •				
	6. Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7211-7213 7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - Opec. Ed. Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			
					0.00
	Transfers of Indirect Costs Debt Service:	7300-7399			0.00
		7400	675 74		675.74
	Interest Principal (for modified energy) basis only)	7438	675.74		675.74
	Principal (for modified accrual basis only) Total Debt Service	7439	675.74	0.00	0.00
			675.74	0.00	675.74
	Total, Other Outgo		675.74	0.00	675.74
	8. TOTAL EXPENDITURES		401,482.18	5,071.53	406,553.71
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3			
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		436,438.40	0.00	436,438.40
D	OTHER FINANCING SOURCES / USES				
	1. Other Sources	8930-8979			0.00
					0.00
	2. Less: Other Uses 2. Contributions Petuson Unrestricted and Restricted Accounts	7630-7699			0.00
	3. Contributions Between Unrestricted and Restricted Accounts	0000 0000			0.00
	(must net to zero)	8980-8999			0.00
	4. TO Charte School Fire and Alegary SOURCES / USES	D 0 -4 5	0.00	0.00	0.00
	Certification Form (Revised 06/10/11)	Page 2 of 5	0.00	0.00	0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Elementary (K-5)

CDS #: #N/A

E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSIT	ΓΙΟΝ (C+D4)	436,438.40	0.00	436,438.40
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	734,468.00		734,468.00
b. Adjustments/Restatements	9793, 9795	10,143.00		10,143.00
c. Adjusted Beginning Fund Balance /Net Position	•	744,611.00	0.00	744,611.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,181,049.40	0.00	1,181,049.40
Components of Ending Fund Balance (Modified Accrual B	asis only)			
a. Nonspendable				
 Revolving Cash (equals Object 9130) 	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750			0.00
Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
0.0				
3. Components of Ending Net Position (Accrual Basis only)	0700			2.22
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,181,049.40	0.00	1,181,049.40
Description G. ASSETS	Object Code	Unrestricted	Restricted	Total
1. Cash				
	9110	30 758 28		30 758 28
In County Treasury	9110 9111	30,758.28		30,758.28
In County Treasury Fair Value Adjustment to Cash in County Treasury	9111		52 159 66	0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks	9111 9120	30,758.28	52,159.66	0.00 1,299,381.34
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9111 9120 9130		52,159.66	0.00 1,299,381.34 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee	9111 9120 9130 9135		52,159.66	0.00 1,299,381.34 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9111 9120 9130 9135 9140		52,159.66	0.00 1,299,381.34 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments	9111 9120 9130 9135 9140 9150	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9111 9120 9130 9135 9140		52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable	9111 9120 9130 9135 9140 9150 9200	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores	9111 9120 9130 9135 9140 9150 9200	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	32,432.28		0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) County Treasury Treasur	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	1,247,221.68	52,159.66 52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	32,432.28		0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	32,432.28		0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	32,432.28		0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Prepaid County C	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	32,432.28		0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 1,362,571.90
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Prepaid County	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 1,362,571.90
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS I. LIABILITIES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68 32,432.28 1,310,412.24	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68 32,432.28 1,310,412.24	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68 32,432.28 1,310,412.24	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68 32,432.28 1,310,412.24 0.00	52,159.66 0.00 52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00 0.00 129,362.84 0.00 52,159.66 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALDATE HABILITIES Education	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489 9490	1,247,221.68 32,432.28 1,310,412.24	52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	1,247,221.68 32,432.28 1,310,412.24 0.00	52,159.66 0.00 52,159.66	0.00 1,299,381.34 0.00 0.00 0.00 0.00 32,432.28 0.00 0.00 0.00 0.00 0.00 1,362,571.90 0.00 0.00 0.00 129,362.84 0.00 52,159.66 0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Elementary (K-5)

	CDS #: #N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6	+ J2)			
(must agree with Line F2)		1,181,049.40	0.00	1,181,049.40

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
	_			
a. None	\$ __			0.00
b	_			0.00
C.				0.00
d.				0.00
е.				0.00
f.				0.00
g.				0.00
h.				0.00
i.				0.00
j.				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	406,553.71
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Elementary (K-5)

CDS #: #N/A					
c. Subtotal of State & Local Expenditures [a minus b]	406,553.71				
d. Less Community Services [L2 Total]	0.00				
e. Less Capital Outlay & Debt Service	675.74				
[Total B6 plus objects 7438 and 7439, less L1 Total]					
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	405,877.97				

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Middle & High (6-12)

CDS #: #N/A

Charter Approving Entity: Mountain Empire Unified

County: San Diego

Charter #: 1454

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES	-			
1. LCFF Sources				
State Aid - Current Year	8011	948,368.00		948,368.00
Education Protection Account State Aid - Current Year	8012	307,055.00		307,055.00
State Aid - Prior Years	8019	(9,485.00)		(9,485.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	413,921.00		413,921.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,659,859.00	0.00	1,659,859.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220	-		0.00
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	,	0.00	0.00	0.00
3. Other State Revenues				
	Ctota Day CT	_	25 206 20	05 206 20
Special Education - State All Other State Revenues	StateRevSE	100 001 00	25,386.39 17,379.00	25,386.39
	StateRevAO	199,081.36		216,460.36
Total, Other State Revenues		199,081.36	42,765.39	241,846.75
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	3,725.61		3,725.61
Total, Local Revenues		3,725.61	0.00	3,725.61
5. TOTAL REVENUES		1,862,665.97	42,765.39	1,905,431.36
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	631,982.57		631,982.57
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	103,343.41	33,494.26	136,837.67
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		735,325.98	33,494.26	768,820.24
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	69,959.93		69,959.93
Clerical and Office Salaries	2400	179,247.12		179,247.12
Other Noncertificated Salaries	2900	,		0.00
Total, Noncertificated Salaries		249,207.05	0.00	249,207.05
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	73,667.51	838.18	74,505.69
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	34,635.66		34,635.66
Idealth and Welfare Benefits	3401-3402	93,143.40	43.15	93,186.55
Uhern ดิชังคโยกาที่ชิดิสกัce Certification Form (Revised 06/10/11)	Page 1 of 53501-3502	7,550.18		7,550.18
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July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Middle & High (6-12)

	C	DS #: #N/A			
	Workers' Compensation Insurance	3601-3602	17,882.10		17,882.10
	OPEB, Allocated	3701-3702	,		0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	4,193.62	(241.19)	3,952.43
	Total, Employee Benefits		231,072.47	640.14	231,712.61
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	524,965.13		524,965.13
	Books and Other Reference Materials	4200	76,788.92	19,218.49	96,007.41
	Materials and Supplies	4300	2,329.43		2,329.43
	Noncapitalized Equipment	4400	52,959.43		52,959.43
	Food	4700			0.00
	Total, Books and Supplies		657,042.91	19,218.49	676,261.40
	5. Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	11,901.30		11,901.30
	Dues and Memberships	5300	863.62		863.62
	Insurance	5400	3,382.45		3,382.45
	Operations and Housekeeping Services	5500	4,502.23		4,502.23
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	108,359.01		108,359.01
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	491,088.28	19,006.59	510,094.87
	Communications	5900	9,851.40	10,000.00	9,851.40
	Total, Services and Other Operating Expenditures		629,948.29	19,006.59	648,954.88
	,		,	,	,
	6. Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438	675.74		675.74
	Principal (for modified accrual basis only)	7439	0.0		0.00
	Total Debt Service	00	675.74	0.00	675.74
	Total, Other Outgo		675.74	0.00	675.74
	8. TOTAL EXPENDITURES		2,503,272.44	72,359.48	2,575,631.92
	Description	Object Code	Unrestricted	Restricted	Total
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	5	(640,606.47)	(29,594.09)	(670,200.56)
D.	OTHER FINANCING SOURCES / USES				
	1. Other Sources	8930-8979			0.00
	2. Less: Other Uses	7630-7699			0.00
	3. Contributions Between Unrestricted and Restricted Accounts	1000-1003			0.00
	(must net to zero)	8980-8999			0.00
	,	0000-0000			0.00
	4. TO California Department of Education SOURCES / USES	Page 2 of 5	0.00	0.00	0.00
	Certification Form (Revised 06/10/11)	-g· V			

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Middle & High (6-12)

CDS #: #N/A

Cl)\$ #: <u>#</u> N/A			
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	ON (C+D4)	(640,606.47)	(29,594.09)	(670,200.56)
F. FUND BALANCE / NET POSITION				
Beginning Fund Balance/Net Position				
a. As of July 1	9791	942,369.52	29,594.09	971,963.61
b. Adjustments/Restatements	9793, 9795	2,624.00		2,624.00
c. Adjusted Beginning Fund Balance /Net Position		944,993.52	29,594.09	974,587.61
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		304,387.05	0.00	304,387.05
Components of Ending Fund Balance (Modified Accrual Bas	sis only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
Reserve for Economic Uncertainties	9789			0.00
Neserve of Economic Oncertainties Unassigned/Unappropriated Amount	9790M			0.00
2. Chaosighod chapprophated /thount	37 30IVI			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9796 9797			0.00
b. Restricted Net Position	9191			0.00
c. Unrestricted Net Position	9790A	304,387.05	0.00	304,387.05
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	177,168.10		177,168.10
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	198,380.37	72,836.99	271,217.36
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	50,999.57		50,999.57
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
Ci Capital / locate (accidal basis city)	0.000.00			0.00
9. TOTAL ASSETS		426,548.04	72,836.99	499,385.03
H. DEFERRED OUTFLOWS OF RESOURCES				
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources	9490	7,2 2 2		0.00
	9490			0.00
	9490	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	
Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS	9490		0.00	
1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES		0.00	0.00	0.00
1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable	9500		0.00	0.00
1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments	9500 9590	0.00	0.00	0.00 122,160.60 0.00
 Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments Current Loans 	9500 9590 9640	0.00		0.00 122,160.60 0.00 0.00
 Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments Current Loans Unearned Revenue 	9500 9590 9640 9650	0.00	72,836.99	0.00 122,160.60 0.00 0.00 72,836.99
 Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments Current Loans 	9500 9590 9640	0.00		0.00 122,160.60 0.00 0.00
 Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments Current Loans Unearned Revenue Long-Term Liabilities (accrual basis only) 	9500 9590 9640 9650	0.00	72,836.99	0.00 122,160.60 0.00 0.00 72,836.99 0.00
 Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments Current Loans Unearned Revenue 	9500 9590 9640 9650	0.00		0.00 122,160.60 0.00 0.00 72,836.99

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Middle & High (6-12)

CDS	#: #N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		304 387 44	0.00	304 387 44

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	-	Capital Outlay	Debt Service	Total
	_			
a. NONE	\$			0.00
b	_			0.00
c.				0.00
d.	-			0.00
е.	-			0.00
f.	-			0.00
g.	-			0.00
h.	-			0.00
i.	-			0.00
j	-			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	2,575,631.92
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Del Mar Middle & High (6-12)

CDS #: #N/A				
c. Subtotal of State & Local Expenditures [a minus b]	2,575,631.92			
d. Less Community Services [L2 Total]	0.00			
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	675.74			
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,574,956.18			

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Elementary (k-5)

CDS #: AAS El Cajon Elementary 2015-16 Unaudited Actuals

Charter Approving Entity: Mountain Empire

County: San Diego

Charter #: 1451

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES	, , , , , , , , , , , , , , , , , , , ,			
1. LCFF Sources				
State Aid - Current Year	8011	127,467.00		127,467.00
Education Protection Account State Aid - Current Year	8012	49,455.00		49,455.00
State Aid - Prior Years	8019	(6,312.00)		(6,312.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	62,872.72		62,872.72
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		233,482.72	0.00	233,482.72
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
	Otata DaviOE		(50.007.70)	(50,007,70)
Special Education - State	StateRevSE	445 000 50	(50,287.72)	(50,287.72)
All Other State Revenues	StateRevAO	415,623.59	36,274.32	451,897.91
Total, Other State Revenues		415,623.59	(14,013.40)	401,610.19
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,712.27	62,400.00	64,112.27
Total, Local Revenues	Localitovito	1,712.27	62,400.00	64,112.27
Total, Local Novolidos		1,7 12.27	02,100.00	01,112.21
5. TOTAL REVENUES		650,818.58	48,386.60	699,205.18
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	33,325.21		33,325.21
Certificated Pupil Support Salaries	1200	00,020.21		0.00
Certificated Supervisors' and Administrators' Salaries	1300	4,252.18		4,252.18
Other Certificated Salaries	1900	1,202.10	1,097.97	1,097.97
Total, Certificated Salaries	1000	37,577.39	1,097.97	38,675.36
Total, Columbia Calario		0.,011.00	1,007.07	33,010.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	2,031.53		2,031.53
Clerical and Office Salaries	2400	6,390.29		6,390.29
Other Noncertificated Salaries	2900		3,600.00	3,600.00
Total, Noncertificated Salaries		8,421.82	3,600.00	12,021.82
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	3,190.57	85.06	3,275.63
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	1,378.27		1,378.27
Health and Welfare Benefits	3401-3402	3,813.68	(3.87)	3,809.81
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Certification Form (Revised 00/10/11)	·			9/9/2010 3.13 PIVI

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Elementary (k-5)

	C	DS #: AAS El Cajon Elei	montary 2015-16 L	Inquidited Actuals	
	Workers' Compensation Insurance	3601-3602	670.57	Jiladdited Actuals	670.57
	OPEB, Allocated	3701-3702	070.37		0.00
		3751-3752			0.00
	OPEB, Active Employees		(40.00)		
	Other Employee Benefits	3901-3902	(42.96)	81.19	(42.96)
	Total, Employee Benefits		10,350.47	81.19	10,431.66
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	23,235.03	36.92	23,271.95
	Books and Other Reference Materials	4200	9,905.55	00.02	9,905.55
	Materials and Supplies	4300	70.53	41,733.01	41,803.54
	Noncapitalized Equipment	4400	1,329.79	41,700.01	1,329.79
	Food	4700	1,020.70		0.00
	Total, Books and Supplies	1100	34,540.90	41,769.93	76,310.83
	E. Comisson and Other Operating Europeditures				
	5. Services and Other Operating Expenditures	F100			0.00
	Subagreements for Services	5100	107.00		0.00
	Travel and Conferences	5200	407.09		407.09
	Dues and Memberships	5300	36.94		36.94
	Insurance	5400	464.08		464.08
	Operations and Housekeeping Services	5500	823.41		823.41
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	4,216.15		4,216.15
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	(471,441.91)	1,837.51	(469,604.40)
	Communications	5900	435.52		435.52
	Total, Services and Other Operating Expenditures		(465,058.72)	1,837.51	(463,221.21)
	6. Capital Outlay				
	·				
	(Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements	6100-6170			0.00
	•				0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major	2002			0.00
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		0.00	0.00	0.00
	• TOTAL EVENINITUES		(074.400.44)	40,000,00	(225.724.54)
	8. TOTAL EXPENDITURES Description	Object Code	(374,168.14) Unrestricted	48,386.60 Restricted	(325,781.54) Total
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		Officestricted	Restricted	TOTAL
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	,	1,024,986.72	0.00	1,024,986.72
	OTHER FINANCING SOURCES / USES	0000 0070			2.22
	1. Other Sources	8930-8979			0.00
	2. Less: Other Uses	7630-7699			0.00
	3. Contributions Between Unrestricted and Restricted Accounts				
	(must net to zero)	8980-8999			0.00
	4. TO Charle School Richard School Sources / USES		0.00	0.00	0.00
		Page 3 of 6	0.00	0.00	0.00
	Certification Form (Revised 06/10/11)	ŭ			

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Elementary (k-5)

•	CDS #: AAS El Cajon Elei	mentary 2015-16 L	inaudited Actuals	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSI		1,024,986.72	0.00	1,024,986.72
F. FUND BALANCE / NET POSITION				
Beginning Fund Balance/Net Position As of light 1	0704	1 240 005 00		1 240 005 00
a. As of July 1	9791	1,348,805.00		1,348,805.00
b. Adjustments/Restatements	9793, 9795	(490,622.00)	0.00	(490,622.00)
c. Adjusted Beginning Fund Balance /Net Position		858,183.00	0.00	858,183.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)	laaia ambd	1,883,169.72	0.00	1,883,169.72
Components of Ending Fund Balance (Modified Accrual B a. Nonspendable	sasis only)			
Nonsperidable Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9711			0.00
3. Prepaid Expenditures (equals Object 9330)	9712			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed	3740			0.00
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated	3.00			0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,883,169.72	0.00	1,883,169.72
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	7,807.37		7,807.37
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,839,801.66	141,665.96	3,981,467.62
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit 2. Investments	9140			
	0150			0.00
	9150 9200			0.00
3. Accounts Receivable 4. Due from Granter Governments	9200	62 410 60		0.00
4. Due from Grantor Governments	9200 9290	62,419.69		0.00 0.00 62,419.69
4. Due from Grantor Governments5. Stores	9200 9290 9320	62,419.69		0.00 0.00 62,419.69 0.00
4. Due from Grantor Governments5. Stores6. Prepaid Expenditures (Expenses)	9200 9290 9320 9330	62,419.69		0.00 0.00 62,419.69 0.00 0.00
4. Due from Grantor Governments5. Stores6. Prepaid Expenditures (Expenses)7. Other Current Assets	9200 9290 9320 9330 9340	62,419.69		0.00 0.00 62,419.69 0.00 0.00
4. Due from Grantor Governments5. Stores6. Prepaid Expenditures (Expenses)	9200 9290 9320 9330	62,419.69		0.00 0.00 62,419.69 0.00 0.00
4. Due from Grantor Governments5. Stores6. Prepaid Expenditures (Expenses)7. Other Current Assets	9200 9290 9320 9330 9340	62,419.69 3,910,028.72	141,665.96	0.00 0.00 62,419.69 0.00 0.00
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 	9200 9290 9320 9330 9340		141,665.96	0.00 0.00 62,419.69 0.00 0.00 0.00
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9200 9290 9320 9330 9340 9400-9489		141,665.96	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 	9200 9290 9320 9330 9340		141,665.96	0.00 0.00 62,419.69 0.00 0.00 0.00
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources	9200 9290 9320 9330 9340 9400-9489	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9200 9290 9320 9330 9340 9400-9489		141,665.96	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS	9200 9290 9320 9330 9340 9400-9489	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 	9200 9290 9320 9330 9340 9400-9489	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS	9200 9290 9320 9330 9340 9400-9489	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 	9200 9290 9320 9330 9340 9400-9489	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 	9200 9290 9320 9330 9340 9400-9489 9490	3,910,028.72		0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00 0.00 2,026,859.00 0.00
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 	9200 9290 9320 9330 9340 9400-9489 9490	3,910,028.72	0.00	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00 0.00 0.00
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 	9200 9290 9320 9330 9340 9400-9489 9490 9590 9590 9640 9650	0.00	0.00	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00 2,026,859.00 0.00 141,665.96 0.00
4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALORIGIDALITIES Education	9200 9290 9320 9330 9340 9400-9489 9490 9590 9640 9650 9660-9669	3,910,028.72	0.00	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00 2,026,859.00 0.00 141,665.96
 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 	9200 9290 9320 9330 9340 9400-9489 9490 9590 9590 9640 9650	0.00	0.00	0.00 0.00 62,419.69 0.00 0.00 0.00 4,051,694.68 0.00 0.00 2,026,859.00 0.00 141,665.96 0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: El Cajon Elementary (k-5)

CDS #: AAS El Cajon Elementary 2015-16 Unaudited Actuals				
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6	6 + J2)			
(must agree with Line F2)	•	1,883,169.72	0.00	1,883,169.72

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
	_			
a. None	\$ __			0.00
b	_			0.00
C.				0.00
d.				0.00
е.				0.00
f.				0.00
g.				0.00
h.				0.00
i.				0.00
j.				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)	
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	(325,781.54)
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	
Objects Oshari Financial Banast	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Elementary (k-5)

	CDS #: AAS El Cajon Elementary 2015-16 Unaudited Actuals			
c. Subtotal of State & Local Expenditures [a minus b]		(325,781.54)		
d. Less Community Services [L2 Total]		0.00		
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		0.00		
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO [c minus d minus e]) MOE \$	(325,781.54)		

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Middle and High (6-12)

CDS #: #N/A

Charter Approving Entity: Mountain Empire

County: San Diego

Charter #: 1453

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	33,142.00		33,142.00
Education Protection Account State Aid - Current Year	8012	295,090.00		295,090.00
State Aid - Prior Years	8019	(68,393.00)		(68,393.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	98,552.88		98,552.88
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		358,391.88	0.00	358,391.88
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0.10, 0200 0200	0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE	-	(38,336.52)	(38,336.52)
All Other State Revenues	StateRevAO	465,784.33	41.388.47	507,172.80
	StateRevAO		,	468,836.28
Total, Other State Revenues		465,784.33	3,051.95	400,030.20
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,911.02		1,911.02
Total, Local Revenues		1,911.02	0.00	1,911.02
5. TOTAL REVENUES		826,087.23	3,051.95	829,139.18
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	51,284.28		51,284.28
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	6,201.23		6,201.23
Other Certificated Salaries	1900		1,590.44	1,590.44
Total, Certificated Salaries		57,485.51	1,590.44	59,075.95
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	3,134.35		3,134.35
Clerical and Office Salaries	2400	9,174.00		9,174.00
Other Noncertificated Salaries	2900	3,174.00		0.00
Total, Noncertificated Salaries	2500	12,308.35	0.00	12,308.35
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	4,928.74	117.48	5,046.22
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	1,984.60		1,984.60
HealthandaWelfare Benefits	3401-3402	6,931.34	(5.34)	6,926.00
Uhern이라와하는intrinis Brente Certification Form (Revised 06/10/11)	Page 2 of 63501-3502	1,728.81		1,728.81
Salahodabili olih (Nonood oo/10/11)			•	0, 0, =0 10 0.1 f 1 W

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Middle and High (6-12)

	C	DS #: #N/A		•	
	Workers' Compensation Insurance	3601-3602	1,128.50		1,128.50
	OPEB, Allocated	3701-3702	1,120.00		0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	(40.45)		(40.45)
	Total, Employee Benefits	3301 3302	16,661.54	112.14	16,773.68
	rotal, Employee Belletits		10,001.04	112.14	10,773.00
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	31,700.49	64.75	31,765.24
	Books and Other Reference Materials	4200	11,046.14		11,046.14
	Materials and Supplies	4300	132.89		132.89
	Noncapitalized Equipment	4400	2,144.41		2,144.41
	Food	4700	_,		0.00
	Total, Books and Supplies		45,023.93	64.75	45,088.68
	•				
	5. Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	517.54		517.54
	Dues and Memberships	5300	68.44		68.44
	Insurance	5400	698.89		698.89
	Operations and Housekeeping Services	5500	2,821.16		2,821.16
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	75,305.11		75,305.11
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	103,592.15	1,284.62	104,876.77
	Communications	5900	880.78		880.78
	Total, Services and Other Operating Expenditures		183,884.07	1,284.62	185,168.69
	6. Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7211-7213 7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - Opec. Ed. Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			
	Transfers of Indirect Costs	7300-7399			0.00
		1300-1399			0.00
	Debt Service:	7400	070.00		676.00
	Interest	7438	676.00		676.00
	Principal (for modified accrual basis only)	7439	070.00	0.00	0.00
	Total Other Octor		676.00	0.00	676.00
	Total, Other Outgo		676.00	0.00	676.00
	8. TOTAL EXPENDITURES		316,039.40	3,051.95	319,091.35
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	S			
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		510,047.83	0.00	510,047.83
ь	OTHER FINANCING SOURCES / HEFE				
υ.	OTHER FINANCING SOURCES / USES	0000 0070			2.22
	1. Other Sources	8930-8979			0.00
	2. Less: Other Uses	7630-7699			0.00
	3. Contributions Between Unrestricted and Restricted Accounts	****			
	(must net to zero)	8980-8999			0.00
	4. TO Charter School Pirant of Education SOURCES / USES		0.00	0.00	0.00
	4. 10 Charles School Print and Annual Sources / USES Certification Form (Revised 06/10/11)	Page 3 of 6	0.00	0.00	0.00
	Continuation Form (Inevised 00/10/11)				

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Middle and High (6-12)

	me: Academy of Arts	and Sciences. El Ca	ijon ivildale and n	igii (0-12)
CDS	S #: #N/A			
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITIO	N (C+D4)	510,047.83	0.00	510,047.83
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,427,047.00		1,427,047.00
b. Adjustments/Restatements	9793, 9795	46,451.00		46,451.00
c. Adjusted Beginning Fund Balance /Net Position		1,473,498.00	0.00	1,473,498.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,983,545.83	0.00	1,983,545.83
Components of Ending Fund Balance (Modified Accrual Basi	s only)			
a. Nonspendable	,			
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted				0.00
	9740			0.00
c. Committed				
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
	0.0.			0.00
a Hanastriata d Nat Dasitian	07004	4 000 545 00	0.00	4 000 545 00
c. Unrestricted Net Position	9790A	1,983,545.83	0.00	1,983,545.83
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	11,648.49		11,648.49
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,154,263.18	85,628.04	3,239,891.22
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments				0.00
		68 425 16		0.00
	9290	68,425.16		0.00 68,425.16
5. Stores	9290 9320	68,425.16		0.00 68,425.16 0.00
5. Stores6. Prepaid Expenditures (Expenses)	9290 9320 9330	68,425.16		0.00 68,425.16 0.00 0.00
5. Stores6. Prepaid Expenditures (Expenses)7. Other Current Assets	9290 9320 9330 9340	68,425.16		0.00 68,425.16 0.00 0.00 0.00
5. Stores6. Prepaid Expenditures (Expenses)	9290 9320 9330	68,425.16		0.00 68,425.16 0.00 0.00
5. Stores6. Prepaid Expenditures (Expenses)7. Other Current Assets8. Capital Assets (accrual basis only)	9290 9320 9330 9340		85 629 04	0.00 68,425.16 0.00 0.00 0.00 0.00
5. Stores6. Prepaid Expenditures (Expenses)7. Other Current Assets	9290 9320 9330 9340	68,425.16 3,234,336.83	85,628.04	0.00 68,425.16 0.00 0.00 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 	9290 9320 9330 9340		85,628.04	0.00 68,425.16 0.00 0.00 0.00 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 	9290 9320 9330 9340 9400-9489		85,628.04	0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 	9290 9320 9330 9340		85,628.04	0.00 68,425.16 0.00 0.00 0.00 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 	9290 9320 9330 9340 9400-9489	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 	9290 9320 9330 9340 9400-9489		85,628.04	0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 	9290 9320 9330 9340 9400-9489	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 	9290 9320 9330 9340 9400-9489	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 	9290 9320 9330 9340 9400-9489	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 	9290 9320 9330 9340 9400-9489	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 	9290 9320 9330 9340 9400-9489 9490	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 3,319,964.87 0.00 1,250,791.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 	9290 9320 9330 9340 9400-9489 9490 9590 9590 9640	3,234,336.83	0.00	0.00 68,425.16 0.00 0.00 0.00 3,319,964.87 0.00 0.00 1,250,791.00 0.00 0.00
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 	9290 9320 9330 9340 9400-9489 9490 9590 9590 9640 9650	3,234,336.83		0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87 0.00 0.00 1,250,791.00 0.00 0.00 85,628.04
 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 	9290 9320 9330 9340 9400-9489 9490 9590 9590 9640	3,234,336.83	0.00	0.00 68,425.16 0.00 0.00 0.00 3,319,964.87 0.00 0.00 1,250,791.00 0.00 0.00
5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALONIABILITIES Education	9290 9320 9330 9340 9400-9489 9490 9590 9590 9640 9650	3,234,336.83	0.00	0.00 68,425.16 0.00 0.00 0.00 0.00 3,319,964.87 0.00 0.00 1,250,791.00 0.00 0.00 85,628.04

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Middle and High (6-12)

CDS	#: #N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		1,983,545.83	0.00	1,983,545.83

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b			0.00
C.			0.00
d.			0.00
e.	•		0.00
f.			0.00
g.	•		0.00
h.			0.00
i.			0.00
j			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	319,091.35
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences:El Cajon Middle and High (6-12)

CDS #: #N/A					
c. Subtotal of State & Local Expenditures [a minus b]	319,091.35				
d. Less Community Services [L2 Total]	0.00				
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	676.00				
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	318,415.35				

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Fresno

CDS #: #N/A

Charter Approving Entity: Orange Center Elementary

County: Fresno

Charter #: 1631

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,210,602.00		1,210,602.00
Education Protection Account State Aid - Current Year	8012	31,756.00		31,756.00
State Aid - Prior Years	8019	12,060.00		12,060.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	65,111.00		65,111.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,319,529.00	0.00	1,319,529.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182	-		0.00
Child Nutrition - Federal	8220	-		0.00
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0110, 0200-0299	0.00	0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		(26,501.01)	(26,501.01)
All Other State Revenues	StateRevAO	146,365.38	11,703.53	158,068.91
Total, Other State Revenues		146,365.38	(14,797.48)	131,567.90
A Other Level Devenues				
4. Other Local Revenues	LacelDayAO	1 020 FF		4 020 FF
All Other Local Revenues	LocalRevAO	1,930.55	0.00	1,930.55
Total, Local Revenues		1,930.55	0.00	1,930.55
5. TOTAL REVENUES		1,467,824.93	(14,797.48)	1,453,027.45
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	498,281.95		498,281.95
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	51,574.49	16,140.68	67,715.17
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		549,856.44	16,140.68	565,997.12
2 Nancortificated Calarina				
Noncertificated Salaries Noncertificated Instructional Salaries	2400			0.00
	2100			0.00
Noncertificated Support Salaries	2200	22 004 22		0.00
Noncertificated Supervisors' and Administrators' Salaries Clerical and Office Salaries	2300	32,991.33		32,991.33
	2400	87,535.59		87,535.59
Other Noncertificated Salaries	2900	400 500 00	0.00	0.00
Total, Noncertificated Salaries Description	Object Code	120,526.92 Unrestricted	0.00 Restricted	120,526.92 Total
3. Employee Benefits	Object Code	Jillestricted	Restricted	iolai
STRS	3101-3102	36,459.46	502.31	36,961.77
PERS	3201-3202	33, 100.10	332.31	0.00
OASDI / Medicare / Alternative	3301-3302	17,194.35		17,194.35
HealthandaWelfare Benefits	3401-3402	45,339.93	10.64	45,350.57
Uhernishener education Uhernishener France Certification Form (Revised 06/10/11)	Page 2 of 63501-3502	5,987.36	10.01	5,987.36
Certification Form (Revised 06/10/11)	230. 000=	2,001.00		9/9/2010 3.21 PW

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Fresno

OPEB, Allocated 3701-3702 OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 1,679.66 (97.64) Total, Employee Benefits 115,433.59 415.31 11 4. Books and Supplies 4100 494,543.58 48 Approved Textbooks and Core Curricula Materials 4200 53,449.64 5 Books and Other Reference Materials 4200 53,449.64 5 Materials and Supplies 4300 1,043.53 8,120.93 Noncapitalized Equipment 4400 24,810.37 2 Food 4700 573,847.12 8,120.93 58 5. Services and Other Operating Expenditures 5100 573,847.12 8,120.93 58 5. Services and Other Operating Expenditures 5200 5,379.59 58 58 5. Services and Memberships 5300 427.64 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
OPEB, Alctive Employees OPEB, Active Employees OPEB, Active Employee Benefits Total, Employee Benefits Total, Employee Benefits 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Desired Core Curricula Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Desired Core Curricula Des	8,772.83
OPEB, Active Employees Benefits 3751-3752 (97,64) Other Employee Benefits 3901-3902 1,679.66 (97,64) Total, Employee Benefits 3901-3902 115,433.59 415.31 11 4. Books and Supplies 400 494,543.58 48 20 53,449.64 8 5 Books and Other Reference Materials 400 24,810.37 2 2 4 6 6 30,449.64 8 1 6 6 6 53,449.64 8 1 6 6 6 6 6 6 6 4 4 4 44,543.58 4 4 4 4 44,64 4 4 4 4,48,64 8 1 5 5 4,48,64 8 12,09,35 5 6 5 6	0.00
Other Employee Benefits Total, Employee Benefits Total, Employee Benefits Total, Employee Benefits 4. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Materials Approved Textbooks and Core Materials Approved Textbooks and Core Curricula Materials Approved Textbooks and C	0.00
Total, Employee Benefits	1,582.02
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials ### August	5,848.90
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials ### August	
Books and Other Reference Materials	
Materials and Supplies 4300 1,043.53 8,120.93 Noncapitalized Equipment 4400 24,810.37 2 Food 4700 573,847.12 8,120.93 56 5. Services and Other Operating Expenditures 553,847.12 8,120.93 56 5. Services and Other Operating Expenditures 5100 5,379.59 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.74 3,387.7	4,543.58
Noncapitalized Equipment A400 Food A700 Food A700 Total, Books and Supplies 573,847.12 8,120.93 58	3,449.64
Total, Books and Supplies	9,164.46
Total, Books and Supplies 573,847.12	4,810.37
S. Services and Other Operating Expenditures Subagreements for Services 5100 7174 7217 7218 7228 7218 7228 7	0.00
Subagreements for Services 5100 Travel and Conferences 5200 5,379.59	1,968.05
Subagreements for Services 5100 Travel and Conferences 5200 5,379.59	
Travel and Conferences 5200 5,379.59	0.00
Dues and Memberships 15300 1,316.74 1,354.85 1,354.54 1,354.85 1,354.54	5,379.59
Insurance	427.64
Operations and Housekeeping Services 5500 1,316.74 1 Rentals, Leases, Repairs, and Noncap. Improvements 5600 35,345.93 3 Transfers of Direct Costs 5700-5799 1 Professional/Consulting Services and Operating Expend. 5800 209,103.71 13,807.18 22 Communications 5900 3,930.05 257,858.51 13,807.18 22 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 257,858.51 13,807.18 27 6. Capital Outlay 6200 6	2,354.85
Rentals, Leases, Repairs, and Noncap. Improvements	1,316.74
Transfers of Direct Costs 5700-5799	5,345.93
Professional/Consulting Services and Operating Expend.	0.00
Communications Total, Services and Other Operating Expenditures Services Service	2,910.89
Total, Services and Other Operating Expenditures 257,858.51 13,807.18 27 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 (accrual basis only) 6900 Total, Capital Outlay 7. Other Outgo Tuition to Other Schools 7110-7143 Transfers of Pass-Through Revenues to Other LEAs 7221-72238 Transfers of Apportionments to Other LEAs - All Other 7221-72238 Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service	3,930.05
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1,665.69
(Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 1000 6100 6100-6170 6100-6100 6100-6	
Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 10.00 6200 6300 6400 6900 7110-7143 7110-7143 7110-7143 7110-7143 7221-7223SE 7221-7223SE 7221-7223SE 7221-7223SE 7221-7223AO 722	
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Equipment Replacement Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 0.00 0.00 0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 0.00 6300 6400 7110-7143 7110-7143 7211-7213 7211-7213 7221-7223SE 7221-7223SE 7221-7223SE 7221-7223AO 7221-	0.00
Expansion of School Libraries Equipment Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service Equipment 6400 6400 7500 7	0.00
Equipment Replacement 6500 Depreciation Expense (accrual basis only) 6900 Total, Capital Outlay 0.00 0.00 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total Debt Service 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	
Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Interest Total Debt Service 10.00 6900 7110-7143	0.00
Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Transfers of Indirect Costs Interest Total Debt Service Total Debt Service 10.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00
Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs Transfers of Indirect Costs Transfers Total Debt Service Total Debt Service 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00
7. Other Outgo Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Transfers of Indirect Costs Debt Service: Interest Total Debt Service 10.00 1710-7143 7211-7213 7221-7223SE 7221-7223AO 7221-7223AO 7231-7299 7300-7399 7438 7438 7438 7439 70.00 0.00	0.00
Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Total Debt Service 10.00 Total Debt Service Transfers of Pass-Through Revenues to Other LEAs - All Other Apportion Transfers T221-7223SE T221-7223AO T221-723AO T221-7223AO T221-7223AO T221-7223AO T221-7223AO T221-723AO T221-7223AO T221-7223AO T221-7223AO T221-7223AO T221-723AO T221-7223AO T221-	0.00
Tuition to Other Schools Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Total Debt Service 10.00 Total Debt Service Transfers of Pass-Through Revenues to Other LEAs - All Other Apportion Transfers T221-7223SE T221-7223AO T221-723AO T221-7223AO T221-7223AO T221-7223AO T221-7223AO T221-723AO T221-7223AO T221-7223AO T221-7223AO T221-7223AO T221-723AO T221-7223AO T221-	
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 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Transfers of Indirect Costs Debt Service: Interest Total Debt Service Total Debt Service Total Debt Service Transfers of Apportionments to Other LEAs - Spec. Ed. T221-7223SE T221-7223AO T281-7299 T300-7399 T300-7399 T438 T438 Total Debt Service T438 Total Debt Service T439 Total Debt Service T439	0.00
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 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
All Other Transfers 7281-7299 Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
Transfers of Indirect Costs 7300-7399 Debt Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
Debt Service: Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 0.00	0.00
Principal (for modified accrual basis only) Total Debt Service 7439 0.00 0.00	0.00
Total Debt Service 0.00 0.00	0.00
	0.00
total, one one	0.00
	6,006.68
	otal
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) (149,697.65) (53,281.58) (20	2,979.23)
D. OTHER FINANCING SOURCES / USES	
1. Other Sources 8930-8979	0.00
2. Less: Other Uses 7630-7699	0.00
3. Contributions Between Unrestricted and Restricted Accounts	0.00
(must net to zero) 8980-8999	0.00
	0.00
California Department of Education	
4. TO Charles School Pinch Land Reputing SOURCES / USES Page 3 of 6 0.00 0.00	0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Fresno

CDS #: #N/A

E. NET INCREASE (DECREASE) IN FUND BALANCE /NET P	OSITION (C+D4)	(149,697.65)	(53,281.58)	(202,979.23)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	548,931.24	53,281.58	602,212.82
b. Adjustments/Restatements	9793, 9795		·	0.00
c. Adjusted Beginning Fund Balance /Net Position		548,931.24	53,281.58	602,212.82
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		399,233.59	0.00	399,233.59
Components of Ending Fund Balance (Modified Accru	al Basis only)			
a. Nonspendable				
 Revolving Cash (equals Object 9130) 	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750		_	0.00
Other Commitments	9760		_	0.00
d. Assigned	9780		_	0.00
e. Unassigned/Unappropriated				0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis on				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	399,233.59	0.00	399,233.59
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS 1. Cash				
	9110	191 0/3 50		191 0/2 50
In County Treasury	9110	181,043.50		181,043.50
In County Treasury Fair Value Adjustment to Cash in County Treasury	9111		93 800 //1	0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks	9111 9120	181,043.50 175,341.91	93,800.41	0.00 269,142.32
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9111 9120 9130		93,800.41	0.00 269,142.32 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee	9111 9120 9130 9135		93,800.41	0.00 269,142.32 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9111 9120 9130 9135 9140		93,800.41	0.00 269,142.32 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments	9111 9120 9130 9135 9140 9150		93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9111 9120 9130 9135 9140	175,341.91	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable	9111 9120 9130 9135 9140 9150 9200		93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 0.00 94,146.01
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores	9111 9120 9130 9135 9140 9150 9200 9290	175,341.91	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320	175,341.91	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330	175,341.91	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	94,146.01		0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) County Treasury Investment Assets	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	175,341.91	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	94,146.01		0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01		0.00 269,142.32 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	94,146.01		0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Prepaid Stores Logical Pre	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01		0.00 269,142.32 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Prepaid Stores Logical Pre	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS I. LIABILITIES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 0.00 0.00 544,331.83
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 0.00 544,331.83 0.00 0.00 51,297.65 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 94,146.01 450,531.42 0.00 51,297.65	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 544,331.83 0.00 51,297.65 0.00 0.00 93,800.41 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	94,146.01 450,531.42	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 0.00 544,331.83 0.00 51,297.65 0.00 0.00 93,800.41
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALEMBERTES Education	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489 9490	94,146.01 94,146.01 450,531.42 0.00 51,297.65	93,800.41	0.00 269,142.32 0.00 0.00 0.00 0.00 0.00 94,146.01 0.00 0.00 0.00 544,331.83 0.00 51,297.65 0.00 0.00 93,800.41 0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Fresno

CDS #:	#N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		399 233 77	0.00	399 233 77

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
a. NONE	\$			0.00
b				0.00
С.	-			0.00
d.	·-			0.00
e.	·-			0.00
f.	-			0.00
g.	-			0.00
h.	·-			0.00
i.	·-			0.00
j				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	1,656,006.68
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Fresno

CDS #: #N/A				
c. Subtotal of State & Local Expenditures [a minus b]	1,656,006.68			
d. Less Community Services [L2 Total]	0.00			
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00			
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	1,656,006.68			

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles K-8

CDS #: #N/A

Charter Approving Entity: Acton Agua Dulce

County: Los Angeles

Charter #: 1652

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	732,571.00		732,571.00
Education Protection Account State Aid - Current Year	8012	33,695.00		33,695.00
State Aid - Prior Years	8019	20,829.00		20,829.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	51,097.00		51,097.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		838,192.00	0.00	838,192.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220	-		0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0.10, 0200 0200	0.00	0.00	0.00
3. Other State Revenues	Otata DaviOE		(404.044.07)	(404 044 07)
Special Education - State	StateRevSE	000 750 04	(101,911.87)	(101,911.87)
All Other State Revenues	StateRevAO	269,750.24	20,556.72	290,306.96
Total, Other State Revenues		269,750.24	(81,355.15)	188,395.09
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,097.54		1,097.54
Total, Local Revenues		1,097.54	0.00	1,097.54
5. TOTAL REVENUES		1,109,039.78	(81,355.15)	1,027,684.63
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	133,119.48		133,119.48
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	16,016.54		16,016.54
Other Certificated Salaries	1900		4,105.16	4,105.16
Total, Certificated Salaries		149,136.02	4,105.16	153,241.18
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	8,137.73		8,137.73
Clerical and Office Salaries	2400	23,658.66		23,658.66
Other Noncertificated Salaries	2900	20,000.00		0.00
Total, Noncertificated Salaries	2000	31,796.39	0.00	31,796.39
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits	-			
STRS	3101-3102	12,797.99	301.77	13,099.76
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	5,119.57		5,119.57
Health and Welfare Benefits	3401-3402	18,240.23	(13.72)	18,226.51
Uhern 의학에는 Entring Charte Certification Form (Revised 06/10/11)	Page 1 of 53501-3502	4,409.52		4,409.52

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles K-8

CDS #: #N/A Workers' Compensation Insurance 3601-3602 2,951.88 OPEB, Allocated 3701-3702 0 OPEB, Active Employees 3751-3752 0		
OPEB, Allocated 3701-3702		2,951.88
·		0.00
		0.00
Other Employee Benefits 3901-3902 (99.01)		(99.01)
Total, Employee Benefits 43,420.18	288.05	43,708.23
4. Books and Supplies		
Approved Textbooks and Core Curricula Materials 4100 90,342.40	169.93	90,512.33
Books and Other Reference Materials 4200 34,663.32		34,663.32
Materials and Supplies 4300 (125.48)		(125.48)
Noncapitalized Equipment 4400 5,589.22		5,589.22
Food 4700		0.00
Total, Books and Supplies 130,469.46	169.93	130,639.39
5. Services and Other Operating Expenditures		
Subagreements for Services 5100		0.00
Travel and Conferences 5200 966.48		966.48
Dues and Memberships 5300 180.36		180.36
Insurance 5400 1,810.56		1,810.56
Operations and Housekeeping Services 5500 821.37		821.37
Rentals, Leases, Repairs, and Noncap. Improvements 5600 79,595.48		79,595.48
Transfers of Direct Costs 5700-5799		0.00
Professional/Consulting Services and Operating Expend. 5800 67,979.61	5,131.89	73,111.50
Communications 5900 1,726.71		1,726.71
Total, Services and Other Operating Expenditures 153,080.57	5,131.89	158,212.46
6. Capital Outlay		
(Objects 6100-6170, 6200-6500 modified accrual basis only)		
Land and Land Improvements 6100-6170		0.00
Buildings and Improvements of Buildings 6200		0.00
Books and Media for New School Libraries or Major		
Expansion of School Libraries 6300		0.00
Equipment 6400		0.00
Equipment Replacement 6500		0.00
Depreciation Expense (accrual basis only) 6900		0.00
Total, Capital Outlay 0.00	0.00	0.00
7. Other Outgo		
Tuition to Other Schools 7110-7143		0.00
Transfers of Pass-Through Revenues to Other LEAs 7211-7213		0.00
Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE		0.00
Transfers of Apportionments to Other LEAs - All Other 7221-7223AO		0.00
All Other Transfers 7281-7299		0.00
Transfers of Indirect Costs 7300-7399		0.00
Debt Service:		
Interest 7438 843.99		843.99
Principal (for modified accrual basis only) 7439		0.00
Total Debt Service 843.99	0.00	843.99
Total, Other Outgo 843.99	0.00	843.99
8. TOTAL EXPENDITURES 508,746.61	9,695.03	518,441.64
Description Object Code Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) 600,293.17	(91,050.18)	509,242.99
D. OTHER FINANCING SOURCES / USES		
		0.00
		0.00
1. Other Sources 8930-8979		0.00
1. Other Sources 8930-8979 2. Less: Other Uses 7630-7699		
1. Other Sources8930-89792. Less: Other Uses7630-76993. Contributions Between Unrestricted and Restricted Accounts		0.00
1. Other Sources 8930-8979 2. Less: Other Uses 7630-7699 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 8980-8999		0.00
1. Other Sources8930-89792. Less: Other Uses7630-76993. Contributions Between Unrestricted and Restricted Accounts	0.00	0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles K-8

CDS #: #N/A

E NET INCDEASE (DECDEASE) IN FUND DAI ANCE (NET DOCITION	#: #N/A			
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	N (C+D4)	600,293.17	(91,050.18)	509,242.99
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	704,526.21	91,050.18	795,576.39
b. Adjustments/Restatements	9793, 9795	,	01,000110	0.00
c. Adjusted Beginning Fund Balance /Net Position	3733, 3733	704,526.21	91,050.18	795,576.39
2. Ending Fund Balance /Net Position, June 30 (E+F1c)	1- 3	1,304,819.38	0.00	1,304,819.38
Components of Ending Fund Balance (Modified Accrual Basis	only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760		-	0.00
d. Assigned	9780		_	0.00
	9700		-	
e. Unassigned/Unappropriated	0700			0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,304,819.38	0.00	1,304,819.38
	Object Code	Unrestricted	Restricted	Total
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash	6446			•
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,728,035.82	161,790.73	1,889,826.55
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
				0.00
Collections Awaiting Deposit	9140			0.00
Collections Awaiting Deposit 2. Investments	9140 9150			
j .	9150			0.00 0.00
2. Investments 3. Accounts Receivable	9150 9200	42 110 45		0.00 0.00 0.00
2. Investments3. Accounts Receivable4. Due from Grantor Governments	9150 9200 9290	42,110.45		0.00 0.00 0.00 42,110.45
 Investments Accounts Receivable Due from Grantor Governments Stores 	9150 9200 9290 9320	42,110.45		0.00 0.00 0.00 42,110.45 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) 	9150 9200 9290 9320 9330	42,110.45		0.00 0.00 0.00 42,110.45 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets 	9150 9200 9290 9320 9330 9340	42,110.45		0.00 0.00 0.00 42,110.45 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) 	9150 9200 9290 9320 9330	42,110.45		0.00 0.00 0.00 42,110.45 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) 	9150 9200 9290 9320 9330 9340		464 700 70	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets 	9150 9200 9290 9320 9330 9340	1,770,146.27	161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS 	9150 9200 9290 9320 9330 9340		161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES 	9150 9200 9290 9320 9330 9340 9400-9489		161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS 	9150 9200 9290 9320 9330 9340		161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES 	9150 9200 9290 9320 9330 9340 9400-9489		161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES 	9150 9200 9290 9320 9330 9340 9400-9489		161,790.73	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS Deferred Outflows of Resources 	9150 9200 9290 9320 9330 9340 9400-9489	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS Deferred Outflows of Resources 	9150 9200 9290 9320 9330 9340 9400-9489	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 	9150 9200 9290 9320 9330 9340 9400-9489	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00
 Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Other Current Assets Capital Assets (accrual basis only) TOTAL ASSETS Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable 	9150 9200 9290 9320 9330 9340 9400-9489	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 	9150 9200 9290 9320 9330 9340 9400-9489 9490	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 0.00 0.00
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 	9150 9200 9290 9320 9330 9340 9400-9489 9490	1,770,146.27	0.00	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 465,328.00 0.00
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 	9150 9200 9290 9320 9330 9340 9400-9489 9490	1,770,146.27		0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 465,328.00 0.00 161,790.73
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 	9150 9200 9290 9320 9330 9340 9400-9489 9490	1,770,146.27	0.00	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 465,328.00 0.00
 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 	9150 9200 9290 9320 9330 9340 9400-9489 9490	0.00	0.00	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 465,328.00 0.00 161,790.73 0.00
2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALOBIATIONS	9150 9200 9290 9320 9330 9340 9400-9489 9490	1,770,146.27	0.00	0.00 0.00 0.00 42,110.45 0.00 0.00 0.00 1,931,937.00 0.00 0.00 465,328.00 0.00 161,790.73

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles K-8

CDS#:	#N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		1,304,818.27	0.00	1,304,818.27

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
NONE	•			0.00
a. NONE	\$_			0.00
b	_			0.00
C.				0.00
d.				0.00
е.				0.00
f.	_			0.00
g.				0.00
h.				0.00
i.				0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	518,441.64
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles K-8

CDS #: #N/A		
c. Subtotal of State & Local Expenditures [a minus b]	518,441.64	
d. Less Community Services [L2 Total]	0.00	
e. Less Capital Outlay & Debt Service	843.99	
[Total B6 plus objects 7438 and 7439, less L1 Total]		
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	517,597.65	

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles (9-12)

CDS #: AAS LA 9-12 2015-16 Unaudited Financials

Charter Approving Entity: Acton-Agua Dulce Unified

County: Los Angeles

Charter #: 1651

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	249,577.00		249,577.00
Education Protection Account State Aid - Current Year	8012	24,564.00		24,564.00
State Aid - Prior Years	8019	(14,046.00)		(14,046.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	15,665.00		15,665.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		275,760.00	0.00	275,760.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220	-		0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0110, 0200 0200	0.00	0.00	0.00
3. Other State Revenues	01-1-0-05	_	(04.700.05)	(04 700 05)
Special Education - State	StateRevSE	400 404 00	(21,793.05)	(21,793.05)
All Other State Revenues	StateRevAO	193,104.06	13,938.17	207,042.23
Total, Other State Revenues		193,104.06	(7,854.88)	185,249.18
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	354.23		354.23
Total, Local Revenues		354.23	0.00	354.23
5. TOTAL REVENUES		469,218.29	(7,854.88)	461,363.41
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	140,087.77		140,087.77
Certificated Pupil Support Salaries	1200	,		0.00
Certificated Supervisors' and Administrators' Salaries	1300	30,788.60	10,385.82	41,174.42
Other Certificated Salaries	1900	,	-,	0.00
Total, Certificated Salaries		170,876.37	10,385.82	181,262.19
2 Nanagrificated Salarias				
2. Noncertificated Salaries	2400			0.00
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	04 047 00		0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	21,617.63		21,617.63
Clerical and Office Salaries	2400	55,076.16		55,076.16
Other Noncertificated Salaries	2900	70,000,70	0.00	0.00
Total, Noncertificated Salaries Description	Object Code	76,693.79 Unrestricted	0.00 Restricted	76,693.79 Total
3. Employee Benefits	Object Code	Omestricted	Restricted	IOtal
STRS	3101-3102	20,855.54	176.99	21,032.53
PERS	3201-3202	_==,000.01		0.00
OASDI / Medicare / Alternative	3301-3302	10,428.87		10,428.87
Health and Welfare Benefits	3401-3402	24,808.71	20.68	24,829.39
Uheringhoyehenthis Brante Certification Form (Revised 06/10/11)	Page 2 of 63501-3502	1,256.96	20.00	1,256.96
Certification Form (Revised 06/10/11)		,		9/9/2010 3.30 PIVI

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles (9-12)

		OS #: AAS LA 9-12 2015		nancials	
	Workers' Compensation Insurance	3601-3602	5,161.22	iariciais	5,161.22
	OPEB, Allocated	3701-3702	3,101.22		0.00
	OPEB, Active Employees	3751-3752			0.00
	• •		1 522 00	(04.00)	
	Other Employee Benefits	3901-3902	1,532.08	(84.08)	1,448.00
	Total, Employee Benefits		64,043.38	113.59	64,156.97
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	203,227.10		203,227.10
	Books and Other Reference Materials	4200	13,527.44	6,806.81	20,334.25
	Materials and Supplies	4300	669.42	0,000.01	669.42
	Noncapitalized Equipment	4400	22,402.45		22,402.45
	Food	4700	22,402.40		0.00
	Total, Books and Supplies	11 00	239,826.41	6,806.81	246,633.22
	•		·	•	·
	5. Services and Other Operating Expenditures	5400			0.00
	Subagreements for Services	5100	4 004 0=		0.00
	Travel and Conferences	5200	4,031.87		4,031.87
	Dues and Memberships	5300	227.46		227.46
	Insurance	5400	520.18		520.18
	Operations and Housekeeping Services	5500	492.33		492.33
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	49,661.20		49,661.20
	Transfers of Direct Costs	5700-5799			0.00
	Professional/Consulting Services and Operating Expend.	5800	157,502.51	56,079.93	213,582.44
	Communications	5900	1,944.43		1,944.43
	Total, Services and Other Operating Expenditures		214,379.98	56,079.93	270,459.91
	Conital Outlay				
	6. Capital Outlay (Objects 6100 6170, 6300 6500 modified secretal basis only)				
	(Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements	6100-6170			0.00
	·				0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major	0000			0.00
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900	0.00	2.22	0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7. Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438	843.99		843.99
	Principal (for modified accrual basis only)	7439	5.5.5		0.00
	Total Debt Service		843.99	0.00	843.99
	Total, Other Outgo		843.99	0.00	843.99
	2 TOTAL EVENENTIES		700 000 00	70,000,45	040.050.07
	8. TOTAL EXPENDITURES Description	Object Code	766,663.92 Unrestricted	73,386.15 Restricted	840,050.07 Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u> </u>	Officieu	Restricted	Total
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(297,445.63)	(81,241.03)	(378,686.66)
	OTHER FINANCING SOURCES / USES	0000 0070			0.00
	1. Other Sources	8930-8979			0.00
	2. Less: Other Uses	7630-7699			0.00
	3. Contributions Between Unrestricted and Restricted Accounts				
	(must net to zero)	8980-8999			0.00
	4. TO Charles the Fire I have some Sources / USES		0.00	0.00	0.00
	Certification Form (Revised 06/10/11)	Page 3 of 6	0.00	0.00	0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles (9-12)

E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C-D4) F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance-Net Position 2. As at 340.7 2. As a 340.7 2. As a 340.7 3. As a 340.7 3. As a 340.7 4. As a 340.7 5. Ending Fund Balance-Net Position 2. As 340.7 3. As 340.7 4. As a 340.7 3. As 340.7 4. As a 340.7 3. Nonspendable 1. Revolving Cash (equals Object 9330) 2. Stores (equals Object 9330) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Components of Ending Fund Balance (Modified Accrual Basis only) 3. Prepaid Expenditures (equals Object 9330) 9712 3. Prepaid Expenditures (equals Object 9330) 9713 4. All Others 5. Committee Stores (equals Object 9330) 1. Stabilization Arrangements 9760 2. Other Committee Stores (equals Object 9330) 1. Stabilization Arrangements 9760 2. Other Committee Stores (equals Object 9330) 3. Components of Ending Net Position (Accrual Basis only) 3. Components 9760 1. Unesagined Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) 3. Components of Ending Net Position (Accrual Basis only) 3. Components of Ending Net Position (Accrual Basis only) 3. Components of Ending Net Position (Accrual Basis only) 3. Components of Ending Net Position (Accrual Basis only) 3. Components of Ending Net Position (Accrual Basis only) 4. All Others (Accrual Basis only) 5. Restricted Net Position (Accrual Basis only) 6. ASSETS 1. Cash 1. County Treasury 9110 Par Value Adjustment to Cosh in County Treasury 9110 Par Value Adjustment Cosh in County Treasury 9110 Par Value Adjustment Cosh in County Treasury 9110 Par Value Adjustment (Cosh in County Treasury 9110 Par Value Adjustment (Co	Charter School Name. Academy of Arts and Sciences. Los Angeles (9-12)					
F. FUND BAL ANCE / NET POSITION 1. Beginning Fund Balance/Net Position 3. As of July 1. (27.70.61 81.241.03 1.088,511.64 1.007,270.61 81.241.03 1.008,511.64 1.007,511.64					(2=2,222,22)	
1. Beginning Fund Balance/Net Position a. As of July 1 b. Adjustments/Rostatements 5793, 9795 c. Adjusted Beginning Fund Balance (Net Position 2. Ending Fund Balance (Net Position) a. Nonspendable 1. Revolving Cash (equals Object 9130) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Restricted 1. Stabilization Arrangements 9750 2. Other Commitments 9760 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9760 6. Unassigned/Unappropriated Amount 9790M 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9789 b. Restricted Net Position 9790A 709,824.98 0.00 709,824.98 0.00 709,824.98 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POS	ITION (C+D4)	(297,445.63)	(81,241.03)	(378,686.66)	
1. Beginning Fund Balance/Net Position a. As of July 1 b. Adjustments/Rostatements 5793, 9795 c. Adjusted Beginning Fund Balance (Net Position 2. Ending Fund Balance (Net Position) a. Nonspendable 1. Revolving Cash (equals Object 9130) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Restricted 1. Stabilization Arrangements 9750 2. Other Commitments 9760 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9760 6. Unassigned/Unappropriated Amount 9790M 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9789 b. Restricted Net Position 9790A 709,824.98 0.00 709,824.98 0.00 709,824.98 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
a. As of July 1 9791 1,007,270.61 81,241.03 1,088,511.64 b. Adjustmonts/Resistaments 9793,9795 c. Adjusted Beginning Fund Balance (Net Position 9793,9795 c. Ending Fund Balance Net Position, June 30 (€+Ftc) Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9130) 3. Prepaid Expenditures (equals Object 9330) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Committed 7. Stabilization Arrangements 7. Committed 7. Unassigned/Unappropriated 7. Unassigned/Unappropriated Amount 7. Stabilization Arrangements 7. Components of Ending Net Position (Accrual Basis only) 7. Components of Ending Net Position (Accrual Basis only) 7. Components of Ending Net Position (Accrual Basis only) 7. Components of Ending Net Position (Accrual Basis only) 7. Currestricted Net Position 7. Cash						
D. Adjustments/Restatements						
C. Adjusted Beginning Fund Balance Nier Position 1,007,270.61 81,241,03 1,088,511.64	ļ		1,007,270.61	81,241.03	1,088,511.64	
2. Ending Fund Balance Net Position, June 30 (E+F1c) Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 1. Revolving Cash (equals Object 9300) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 5. Restricted 5. Committed 6. Committed 1. Stabilization Arrangements 7. Committed 7. Stabilization Arrangements 7. Stabilization Arrangeme		9793, 9795				
Components of Ending Fund Balance (Modified Accrual Basis only) 3. Nonspendable 1. Revolving Cash (equals Object 9130) 9711 0.000 0.000 3. Prepaid Expenditures (equals Object 9300) 9712 0.000 0.000 4. All Others 9719 0.000 0.000 0.000 0. Restricted 9740 0.000 0.000 0. Restricted 9740 0.000 0.000 0. Restricted 9740 0.000 0.000 0. Subject 9300 0.000 0.000 0. Subject 9300 0.000 0.			1,007,270.61	81,241.03	1,088,511.64	
a. Nonspendable 1. Revolving Cash (equals Object 930) 2. Stores (equals Object 9320) 3. Prepaid Expenditures (equals Object 9330) 4. All Others 4. All Others 5. Restricted 6. Committed 1. Stabilization Arrangements 7760 2. Other Committed 3. Stabilization Arrangements 78760 2. Other Committed 3. Stabilization Arrangements 78760 3. Assigned 4. Assigned 6. Unassigned/Unappropriated 78780 7. Unassigned/Unappropriated 7. Reserve for Economic Uncertainties 78780 7. Stabilization Arrangements 78780 7. Components of Ending Not Position (Accrual Basis only) 7. Net Investment in Capital Assets 788 798 7990 7990 7990 7990 7990 7990 7	2. Ending Fund Balance /Net Position, June 30 (E+F1c)		709,824.98	0.00	709,824.98	
1. Revolving Cash (equals Object 9300) 9712 0.000	Components of Ending Fund Balance (Modified Accrual	Basis only)				
2. Stores (equals Object 9320) 9712	a. Nonspendable					
2. Stores (equals Object 9320) 9712	Revolving Cash (equals Object 9130)	9711			0.00	
3. Prepaid Expenditures (equals Object 9330) 4. All Others 9719 5. Restricted C. Committed 1. Stabilization Arrangements 9760 2. Other Committhems 9780 6. Unassigned/Unappropriated 9780 7. Unassigned/Unappropriated 9780 9790 1. Reserve for Economic Uncertainties 9780 9790 1. Reserve for Economic Uncertainties 9789 9790 2. Unassigned/Unappropriated Amount 9790M 979		9712				
4. All Others 9719 0.00 b. Restricted 9740 0.00 c. Committed 1. Isabilization Arrangements 9750 0.00 2. Other Committeents 9760 0.00 d. Assigned 9780 0.00 1. Reserve for Economic Uncertainties 9789 0.00 1. Reserve for Economic Uncertainties 9789 0.00 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9797 0.00 b. Restricted Net Position 9797 0.00 c. Unrestricted Net Position 9797 0.00 c. Unrestricted Net Position 9797 0.00 c. Unrestricted Net Position 9790 0.00 f. ASSETS 0.00 ASSETS 1. Cash 1. County Treasury 9110 0.00 Fair Value Adjustment to Cash in County Treasury 9111 0.00 In Banks 9120 1.560.834.29 43,536.90 1.604.371.19 in Revolving Fund 9130 0.00 With Fiscal Agent/Trustee 9135 0.00 Collections Awalting Deposi 9140 0.00 2. Investments 9190 0.00 3. Accounts Receivable 9200 0.00 4. Due from Granfor Governments 9290 28,847.32 28,847.32 0.00 6. Prepaid Expenditures (Expenses) 9300 0.00 8. Capital Assets (accrual basis only) 9400-9489 0.00 9. TOTAL ASSETS 1.589,681.61 43,536.90 1.633,218.51 H. DEFERRED OUTFLOWS 0.00 1. LIABILITIES 1. Caccurate Description 9400 0.00 4. Unearmed Revenue 9850 0.00 5. Long-Term Liabilities (accrual basis only) 9600-9699 0.00 6. TOTAL-OSSETS 0.00 6. Prepaid Expenditures (Expenses) 9850 0.00 6. ToTal-Modal/Bale/Ringers 9800 0.00 6. Tother Standar Prevail Reprose						
b. Restricted						
c. Committed 0.00 1. Stabilization Arrangements 9760 2. Other Commitments 9760 d. Assigned 9780 e. Unassigned/Unappropriated 0.00 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Not Investment in Capital Assets 9. Restricted Net Position 9797 0. Unrestricted Net Position 9790A 70,824.98 0.00 Description Object Code In County Treasury 9110 Fair Value Adjustment to Cash in County Treasury 9110 In Revolving Fund 9130 With Fiscal Agent/Trustee 9130 Collections Awarding Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 4. Due from Grantor Governments 9290 5. Stores 9320 6. Prepaid Expenditures (Expenses) 9330 7. Other Current Assets 9490 9. TOTAL ASSETS 1,589,681.61						
1. Slabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		37.40			0.00	
2. Other Commitments 9760		0750			0.00	
d. Assigned 9780 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated Amount 9790M 0.00 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 0.00 b. Restricted Net Position 9797 0.00 0.00 c. Unrestricted Net Position 9790A 709,824,98 0.00 709,824,98 Description 0bject Code Unrestricted Restricted Total Cash In County Treasury 9110 0.00 Fair Value Adjustment to Cash in County Treasury 9111 1,560,834,29 43,536,90 1,604,371,19 In Ramks 9120 1,560,834,29 43,536,90 1,604,371,19 In Revolving Fund 9130 0.00 With Fiscal Agent/Trustee 9135 0.00 Collections Awaiting Deposit 9140 0.00 2. Investments 9150 0.00 0.00 3. Accounts Receivable 9200 0.00 0.00 4. Due from Grantor Governments 9290 28,847,32 28,847,32 5. Stores 9320 0.00 0.00 6. Toptare Assets 9490 0.00 0.00 9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1,589,681.61 43,536.90 43,812.01	=			-		
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated Amount 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 b. Restricted Net Position 9797 0.00 c. Unrestricted Net Position 9790A 709.824.98 Description Object Code 0. Unrestricted Net Position 9790A 709.824.99 Description Object Code 0. Unrestricted Restricted 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury 9110 In Banks 19120 In Revolving Fund 9130 With Fiscal Agent/Trustee 9135 Ocilections Awaiting Deposit 2. Investments 9150 0. 0.00 3. Accounts Receivable 4. Due from Grantor Governments 9200 4. Due from Grantor Governments 9200 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 9300 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 1. Deferred Outflows of Resources 9490 9. TOTAL ASSETS 1. LABILITIES 1. Accounts Payable 2. Due to Grantor Governments 9590 3. Current Loans 9640 4. Uncarned Revenue 9650 9650 9650 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL ASSESS 1. Long-Term Liabilities (accrual basis only) 9789 9790 9797 9790 0.00 0.00 0.00 0.00 0.0				-		
1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 b. Restricted Net Position 9797 c. Unrestricted Net Position 9790A 709,824,98 0.00 709,824,98 709,824,98 709,824,98 709,824,98 709,824,98 709,824,98 709,824,98 709,824,98 709,824,98		9780				
2. Unassigned/Unappropriated Amount 9790M 3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets 9796 b. Restricted Net Position 9797 0.0.00 c. Unrestricted Net Position 9790A 709,824,98 0.00 709,824,98 Description Object Code Unrestricted Restricted Total G. ASSETS 1. Cash In County Treasury 9110 Fair Value Adjustment to Cash in County Treasury 9111 In Banks 9120 1,560,834.29 43,536.90 1,604,371.19 In Revolving Fund 9130 0.00 With Fiscal Agent/Trustee 9135 0.00 Collections Awaiting Deposit 9140 0.00 3. Accounts Receivable 9200 0.00 4. Due from Grantor Governments 9290 28,847.32 28,847.32 5. Stores 9320 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 7. Other Current Assets 9340 0.000 8. Capital Assets (accrual basis only) 9400-9489 0.000 9. TOTAL ASSETS H. DEFERRED OUTFLOWS F RESOURCES 1. Deferred Outflows of Resources 9490 0.000 2. TOTAL DEFERRED OUTFLOWS 9660-9669 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAL AND FREE FEW DOUTFLOWS 9680-9669 6. TOTAL AND FR		_				
3. Components of Ending Net Position (Accrual Basis only) a. Net Investment in Capital Assets b. Restricted Net Position c. Unrestricted Net Position 9797 c. Unrestricted Net Position 9790 709,824,98 0.00 709,824,98 0.00 709,824,98 0.00 709,824,98 Restricted Restricted Total Restricted Total 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund In Banks In Revolving Fund In Banks In Revolving Fund With Fiscal Agent/Trustee 9135 Collections Awariting Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 4. Due from Grantor Governments 9290 2. Els,447,32 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 9340 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 1. Accounts Payable 2. Due to Grantor Governments 9590 2. TOTAL DEFERRED OUTFLOWS 1. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 9590 3. Current Loans 9640 4. Une from Capital Report Page 4 of 6						
a. Net Investment in Capital Assets 9796 b. Restricted Net Position 9797 0.00 c. Unrestricted Net Position 9790A 709,824,98 0.00 709,824,98 Description Object Code Unrestricted Restricted Total	Unassigned/Unappropriated Amount	9790M			0.00	
a. Net Investment in Capital Assets 9796 b. Restricted Net Position 9797 0.00 c. Unrestricted Net Position 9790A 709,824,98 0.00 709,824,98 Description Object Code Unrestricted Restricted Total						
b. Restricted Net Position c. Unrestricted Net Position 9790A 709,824,98 Description Object Code Unrestricted Restricted Total G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Revolving Fund With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2. Investments 9150 3. Accounts Receivable 4. Due from Grantor Governments 9200 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 9320 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 1. Deferred OutfLows 1. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 9500 879,856.51 940 9500 940 940 9500 943,812.01 943,536.90 943,832.01 943,812.01 943,836.90 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,832.01 943,836.90 943,836.94.50 943,836.90 943,836.94 9500 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.90 943,836.94.50 9500 9500 95000 950000 9500000000000	3. Components of Ending Net Position (Accrual Basis only)					
C. Unrestricted Net Position 9790A 709,824.98 0.00 709,824.98	a. Net Investment in Capital Assets	9796			0.00	
Description	b. Restricted Net Position	9797			0.00	
Description						
Description	c. Unrestricted Net Position	9790A	709 824 98	0.00	709 824 98	
C. ASSETS 1. Cash						
1. Cash In County Treasury 9110		Object Oode	Officatificted	Restricted	Total	
In County Treasury	IG ASSETS		1			
Fair Value Adjustment to Cash in County Treasury 9111 1,560,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,600,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 43,536.90 1,604,371.19 1,500,834.29 1,500						
In Banks	1. Cash	0110			0.00	
In Revolving Fund 9130 0.00 With Fiscal Agent/Trustee 9135 0.00 0	Cash In County Treasury					
With Fiscal Agent/Trustee	Cash In County Treasury Fair Value Adjustment to Cash in County Treasury	9111	4.500.004.00	40.500.00	0.00	
Collections Awaiting Deposit 9140 0.00	Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks	9111 9120	1,560,834.29	43,536.90	0.00 1,604,371.19	
2. Investments	Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9111 9120 9130	1,560,834.29	43,536.90	0.00 1,604,371.19 0.00	
3. Accounts Receivable 9200 4. Due from Grantor Governments 9290 28,847.32 28,847.32 28,847.32 5. Stores 9320 0.00	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee	9111 9120 9130 9135	1,560,834.29	43,536.90	0.00 1,604,371.19 0.00 0.00	
4. Due from Grantor Governments 9290 28,847.32 28,847.32 5. Stores 9320 6. Prepaid Expenditures (Expenses) 9340 0.00 6. Prepaid Expenditures (Expenses) 9340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee	9111 9120 9130 9135 9140	1,560,834.29	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00	
5. Stores 9320 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 7. Other Current Assets 9340 0.00 8. Capital Assets (accrual basis only) 9400-9489 0.00 9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 8. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 9. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 879,856.51 43,536.90 923,393.41 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments	9111 9120 9130 9135 9140	1,560,834.29	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00	
6. Prepaid Expenditures (Expenses) 9330	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments	9111 9120 9130 9135 9140 9150		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00	
7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 9500 43,812.01 2. Due to Grantor Governments 9590 3. Current Loans 9640 4. Unearned Revenue 9650 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAIDEIRABILITIES Education Charter School Financial Report	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable	9111 9120 9130 9135 9140 9150 9200		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00	
7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 9500 43,812.01 2. Due to Grantor Governments 9590 3. Current Loans 9640 4. Unearned Revenue 9650 5. Long-Term Liabilities (accrual basis only) 9660-9669 6. TOTAIDEIRABILITIES Education Charter School Financial Report	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32	
8. Capital Assets (accrual basis only) 9400-9489 0.00 9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 1. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores	9111 9120 9130 9135 9140 9150 9200 9290 9320		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00	
9. TOTAL ASSETS 1,589,681.61 43,536.90 1,633,218.51 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00	
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 2. TOTAL DEFERRED OUTFLOWS 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALOHARBILITIES 1. Age 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00	
1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340		43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00	
1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	28,847.32		0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00	
2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 3. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	28,847.32		0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00	
I. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	28,847.32		0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00	
I. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32		0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51	
I. LIABILITIES 1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32		0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51	
1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAIONIABILITIES Education Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51	
1. Accounts Payable 9500 43,812.01 43,812.01 2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAIONIABILITIES Education Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51	
2. Due to Grantor Governments 9590 836,044.50 836,044.50 3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 879,856.51 43,536.90 923,393.41 Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51	
3. Current Loans 9640 0.00 4. Unearned Revenue 9650 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAIohikABNatifies Education Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 0.00	
4. Unearned Revenue 9650 43,536.90 43,536.90 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAIorhila (Table Infiniting) Education Charter School Financial Report 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 0.00 43,812.01	
5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 6. TOTAIonilABiliatrillaSi Education Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50	
6. TOTAtorbil和Bilantiness Education Charter School Financial Report Page 4 of 6 879,856.51 43,536.90 923,393.41	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50 0.00	
Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50 0.00 43,536.90	
Charter School Financial Report Page 4 of 6	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00	43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50 0.00 43,536.90	
	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	28,847.32 1,589,681.61 0.00 43,812.01 836,044.50	43,536.90 0.00 43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50 0.00 43,536.90 0.00	
	1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALOBIALITIES*	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489 9490	28,847.32 1,589,681.61 0.00 43,812.01 836,044.50	43,536.90 0.00 43,536.90	0.00 1,604,371.19 0.00 0.00 0.00 0.00 0.00 28,847.32 0.00 0.00 0.00 1,633,218.51 0.00 43,812.01 836,044.50 0.00 43,536.90 0.00	

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles (9-12)

	CDS # : <u>AAS LA 9-12 2015</u>	5-16 Unaudited Financ	ials	
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 +	J2)			
(must agree with Line F2)		709,825.10	0.00	709,825.10

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	_	Capital Outlay	Debt Service	Total
	_			
a	\$_			0.00
b	_			0.00
C.	_			0.00
d.	-			0.00
e.	-			0.00
f.	-			0.00
g.	-			0.00
h.	-			0.00
i.	-			0.00
j.	-			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	
b. Noncertificated Salaries	2000-2999	
c. Employee Benefits	except 3801-	
d. Books and Supplies	4000-4999	
e. Services and Other Operating Expenditures	5000-5999	
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	840,050.07
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Los Angeles (9-12)

CDS #: AAS LA 9-12 2015-16 Unaudited Financials				
c. Subtotal of State & Local Expenditures [a minus b]		840,050.07		
d. Less Community Services [L2 Total]		0.00		
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		843.99		
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO [c minus d minus e]	MOE \$	839,206.08		

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

CDS #: #N/A

Charter Approving Entity: Mupu Elementary

County: Ventura

Charter #: 1456

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438,

9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	395,856.00		395,856.00
Education Protection Account State Aid - Current Year	8012	423,942.00		423,942.00
State Aid - Prior Years	8019	(36,407.00)		(36,407.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	41,568.00		41,568.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		824,959.00	0.00	824,959.00
4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				
2. Federal Revenues (see NOTE in Section L)	0000			0.00
No Child Left Behind	8290	_		0.00
Special Education - Federal	8181, 8182	_		0.00
Child Nutrition - Federal	8220	_		0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE	-	(247,283.84)	(247,283.84)
All Other State Revenues	StateRevAO	502,134.66	46,053.38	548,188.04
Total, Other State Revenues	StateNevAO	502,134.66	(201,230.46)	300,904.20
Total, Other State Nevertues		302,134.00	(201,230.40)	300,904.20
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	4,517.28		4,517.28
Total, Local Revenues		4,517.28	0.00	4,517.28
		·		·
5. TOTAL REVENUES		1,331,610.94	(201,230.46)	1,130,380.48
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	115,316.92		115,316.92
Certificated Pupil Support Salaries	1200	110,010.02		0.00
Certificated Supervisors' and Administrators' Salaries	1300	14,128.90		14,128.90
Other Certificated Salaries	1900	14,120.00	3,629.84	3,629.84
Total, Certificated Salaries	1000	129,445.82	3,629.84	133,075.66
Total, Continuated Calaries		120,110.02	0,020.04	100,070.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	7,043.50		7,043.50
Clerical and Office Salaries	2400	20,984.87		20,984.87
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		28,028.37	0.00	28,028.37

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

December 1 in 1	CDS #: #N/A	Hana atriata d	Destricted	Tatal
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	10,384.20	271.39	10,655.59
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	4,536.22		4,536.22
Health and Welfare Benefits	3401-3402	15,011.94	(12.34)	14,999.60
Unemployment Insurance	3501-3502	4,067.68	, ,	4,067.68
Workers' Compensation Insurance	3601-3602	2,485.41		2,485.41
OPEB, Allocated	3701-3702	2,100.11		0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	(104.82)		(104.82)
	3901-3902		050.05	,
Total, Employee Benefits		36,380.63	259.05	36,639.68
A. Dooks and Cumplies				
4. Books and Supplies	4400	70 700 05	4.44.00	70.040.44
Approved Textbooks and Core Curricula Materials	4100	79,798.85	141.29	79,940.14
Books and Other Reference Materials	4200	33,421.01		33,421.01
Materials and Supplies	4300	291.91		291.91
Noncapitalized Equipment	4400	4,769.00		4,769.00
Food	4700			0.00
Total, Books and Supplies		118,280.77	141.29	118,422.06
Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	861.28		861.28
Dues and Memberships	5300	147.62		147.62
Insurance	5400	1,579.78		1,579.78
Operations and Housekeeping Services	5500	676.66		676.66
Rentals, Leases, Repairs, and Noncap. Improvements	5600	12,604.60		12,604.60
Transfers of Direct Costs	5700-5799	,		0.00
Professional/Consulting Services and Operating Expend.	5800	60,753.33	885.74	61,639.07
Communications	5900	1,499.20	000.74	1,499.20
Total, Services and Other Operating Expenditures	3900	78,122.47	885.74	79,008.21
Total, Services and Other Operating Expericitures		10,122.41	003.74	7 9,000.21
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis or	alv)			
Land and Land Improvements	6100-6170			0.00
·				0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:	7000 7000			0.00
Interest	7438	676.00		676.00
		070.00		
Principal (for modified accrual basis only)	7439	070.00	0.00	0.00
Total Debt Service		676.00	0.00	676.00
Total, Other Outgo		676.00	0.00	676.00
8. TOTAL EXPENDITURES		300 034 06	4 045 02	305 940 09
O. TOTAL EXPENDITURES		390,934.06	4,915.92	395,849.98

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITUR	ES			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		940,676.88	(206,146.38)	734,530.50
D. OTHER FINANCING COURCES (11050				
D. OTHER FINANCING SOURCES / USES 1. Other Sources	0000 0070			0.00
2. Less: Other Uses	8930-8979 7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts	7030-7099			0.00
(must net to zero)	8980-8999			0.00
(must het to zero)	0300-0333			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POS	ITION (C+D4)	940,676.88	(206,146.38)	734,530.50
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,911,307.57	206,146.38	2,117,453.95
b. Adjustments/Restatements	9793, 9795	20,595.00		20,595.00
c. Adjusted Beginning Fund Balance /Net Position		1,931,902.57	206,146.38	2,138,048.95
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,872,579.45	0.00	2,872,579.45
Components of Ending Fund Balance (Modified Accrual E	Basis only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed	0750			0.00
Stabilization Arrangements Other Committee and a	9750			0.00
2. Other Commitments	9760 9780		-	0.00
d. Assigned e. Unassigned/Unappropriated	9780		_	0.00
Conassigned/onappropriated Reserve for Economic Uncertainties	9789			0.00
Neserve for Economic Oncertainties Unassigned/Unappropriated Amount	9790M			0.00
2. Onassigned/Onappropriated Amount	37 30101			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	2,872,579.45	0.00	2,872,579.45

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS			11001010	1000.
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	4,502,953.21	316,473.29	4,819,426.50
In Revolving Fund	9130	, ,	·	0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	68,558.57		68,558.57
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		4,571,511.78	316,473.29	4,887,985.07
H. DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
L LIADULTIES				
I. LIABILITIES				
1. Accounts Payable	9500	4 000 000 00		0.00
2. Due to Grantor Governments	9590	1,698,932.28		1,698,932.28
3. Current Loans	9640		040 470 00	0.00
4. Unearned Revenue	9650		316,473.29	316,473.29
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		1,698,932.28	316,473.29	2,015,405.57
G. TOTAL EINBILITIES		1,000,002.20	310,473.23	2,010,400.01
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690			0.00
11 Dolottod Itiliows of Nosouroes	3030			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
ZI TOTAL DELI ETTICED HIT EGITO		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		2,872,579.50	0.00	2,872,579.50

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b			0.00
C			0.00
d			0.00
e.			0.00
f			0.00
g			0.00
h			0.00
i.			0.00
j			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Oxnard and Ventura

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	395,849.98
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	0.00
c. Subtotal of State & Local Expenditures [a minus b]	395,849.98
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	676.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	395,173.98

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

CDS #: #N/A

Charter Approving Entity: Cotati-Rohnert Park Unified

County: Sonoma

Charter #: 1457

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

A. REVENUES	Description	Object Code	Unrestricted	Restricted	Total
State Aid - Current Year Education Protection Account State Aid - Current Year 8012 443,706.00 443,706.00 3012 3018.00 3	A. REVENUES				
Education Protection Account State Aid - Current Year State Aid - Prior Years 8019	1. LCFF Sources				
State Aid - Prior Years 8019 18,191.00 19,7255.00 19,7255.00 10,000 10	State Aid - Current Year	8011	1,033,018.00		1,033,018.00
Transfers to Charter Schools in Lieu of Property Taxes	Education Protection Account State Aid - Current Year	8012	443,706.00		443,706.00
Other LCFF Transfers	State Aid - Prior Years	8019	18,191.00		18,191.00
Total, LCFF Sources 2,492,170.00 0.00 2,492,170.00	Transfers to Charter Schools in Lieu of Property Taxes	8096	997,255.00		997,255.00
2. Federal Revenues (see NOTE in Section L) 8290 0.00 No Child Left Behind 8290 0.00 Special Education - Federal 8181, 8182 0.00 Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 Total, Federal Revenues 0.00 0.00 3. Other State Revenues StateRevSE 114,903.62 114,903.62 All Other State Revenues StateRevAO 156,607.89 14,185.33 170,793.22 Total, Other State Revenues LocalRevAO 14,857.83 14,857.83 14,857.83 All Other Local Revenues LocalRevAO 14,857.83 14,857.83 14,857.83 5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 2,663,635.72 129,088.95 2,792,724.67 B. Certificated Salaries 1100 860,343.46 860,343.46	Other LCFF Transfers	8091, 8097			0.00
No Child Left Behind 8290 0.00	Total, LCFF Sources		2,492,170.00	0.00	2,492,170.00
No Child Left Behind 8290 0.00					
Special Education - Federal	· · · · · · · · · · · · · · · · · · ·	2000			2.22
Child Nutrition - Federal 8220 0.00 Donated Food Commodities 8221 0.00 Other Federal Revenues 8110, 8260-8299 0.00 0.00 Total, Federal Revenues 0.00 0.00 0.00 0.00 3. Other State Revenues State RevSE 114,903.62 114,903.62 All Other State Revenues State RevAO 156,607.89 14,185.33 170,793.22 Total, Other State Revenues 156,607.89 129,088.95 285,696.84 4. Other Local Revenues Local RevAO 14,857.83 14,857.83 Total, Local Revenues Local RevAO 14,857.83 14,857.83 5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 2,663,635.72 129,088.95 2,792,724.67 B. Certificated Salaries 60,343.46 860,343.46 860,343.46			_		
Donated Food Commodities 8221 0.00	· ·	· ·			
Other Federal Revenues 8110, 8260-8299 0.00 0.00 3. Other State Revenues 0.00 0.00 0.00 3. Other State Revenues StateRevSE 114,903.62 114,903.62 All Other State Revenues StateRevAO 156,607.89 14,185.33 170,793.22 Total, Other State Revenues 156,607.89 129,088.95 285,696.84 4. Other Local Revenues LocalRevAO 14,857.83 14,857.83 Total, Local Revenues 14,857.83 0.00 14,857.83 5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 2,663,635.72 129,088.95 2,792,724.67 B. Certificated Salaries 1100 860,343.46 860,343.46			_		
Total, Federal Revenues 0.00 0.					
3. Other State Revenues		8110, 8260-8299			
Special Education - State	Total, Federal Revenues		0.00	0.00	0.00
Special Education - State	2 Other State Revenues				
All Other State Revenues Total, Other State Revenues 4. Other Local Revenues All Other Local Revenues LocalRevAO 5. TOTAL REVENUES EXPENDITURES (see NOTE in Section L) Certificated Teachers' Salaries StateRevAO 156,607.89 14,185.33 170,793.22 156,607.89 129,088.95 285,696.84 LocalRevAO 14,857.83 14,857.83 0.00 14,857.83 2,663,635.72 129,088.95 2,792,724.67		State Pay SE		114 002 62	114 002 62
Total, Other State Revenues 4. Other Local Revenues All Other Local Revenues LocalRevAO Total, Local Revenues 5. TOTAL REVENUES 4. Other Local Revenues LocalRevAO 14,857.83 14,857.83 14,857.83 14,857.83 2,663,635.72 129,088.95 2,792,724.67 4. Other Local Revenues LocalRevAO 14,857.83 15,863.635.72 129,088.95 129,088.95 129,088.95 14,857.83 15,863.83 15,863.83 16,863.83	·		156 607 90		
4. Other Local Revenues		StateRevAO			
All Other Local Revenues	Total, Other State Revenues		150,007.09	129,000.95	200,090.04
Total, Local Revenues 14,857.83 0.00 14,857.83 5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 1. Certificated Salaries Certificated Teachers' Salaries 1100 860,343.46 860,343.46	4. Other Local Revenues				
Total, Local Revenues 14,857.83 0.00 14,857.83 5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 1. Certificated Salaries Certificated Teachers' Salaries 1100 860,343.46 860,343.46	All Other Local Revenues	LocalRevAO	14.857.83		14.857.83
5. TOTAL REVENUES 2,663,635.72 129,088.95 2,792,724.67 B. EXPENDITURES (see NOTE in Section L) 1. Certificated Salaries 860,343.46 860,343.46	Total, Local Revenues			0.00	
B. EXPENDITURES (see NOTE in Section L) 1. Certificated Salaries Certificated Teachers' Salaries 1100 860,343.46 860,343.46			,	0.00	,
1. Certificated Salaries1100860,343.46860,343.46	5. TOTAL REVENUES		2,663,635.72	129,088.95	2,792,724.67
1. Certificated Salaries1100860,343.46860,343.46	B EVENDITURES (see NOTE in Section 1.)				
Certificated Teachers' Salaries 1100 860,343.46 860,343.46	· ·				
		1100	960 242 46		960 242 46
Certificated Publi Support Salaries 1700			000,343.40		,
Certificated Supervisors' and Administrators' Salaries 1300 105,571.87 33,009.22 138,581.09			105 571 97	22 000 22	
Other Certificated Salaries 1900 0.00	· ·		105,57 1.67	33,009.22	
Total, Certificated Salaries 965,915.33 33,009.22 998,924.55		1900	065 045 22	22 000 22	
10tal, Certificated Salaries 905,915.55 55,009.22 996,924.55	Total, Certificated Salaries		905,915.55	33,009.22	990,924.55
2. Noncertificated Salaries	2. Noncertificated Salaries				
Noncertificated Instructional Salaries 2100 0.00		2100			0.00
Noncertificated Support Salaries 2200 0.00					
Noncertificated Supervisors' and Administrators' Salaries 2300 68,310.43 68,310.43	· ·		68,310.43		
Clerical and Office Salaries 2400 178,615.75 178,615.75	· ·				
Other Noncertificated Salaries 2900 0.00			,		
Total, Noncertificated Salaries 246,926.18 0.00 246,926.18			246,926.18	0.00	

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

	:: #N/A	Unrectricted	Doctricted	Total
Description 3. Employee Benefits	Object Code	Unrestricted	Restricted	I Otal
STRS	0404 0400	70 047 00	4 045 40	77.000.04
	3101-3102	76,047.88	1,015.13	77,063.01
PERS (ALCOHOL)	3201-3202	25 121 22		0.00
OASDI / Medicare / Alternative	3301-3302	35,101.20		35,101.20
Health and Welfare Benefits	3401-3402	98,557.66	22.64	98,580.30
Unemployment Insurance	3501-3502	11,323.33		11,323.33
Workers' Compensation Insurance	3601-3602	18,524.71		18,524.71
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	3,508.14	(201.69)	3,306.45
Total, Employee Benefits		243,062.92	836.08	243,899.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	E00 104 44		E00 104 44
		598,124.44		598,124.44
Books and Other Reference Materials	4200	173,020.27	40 745 75	173,020.27
Materials and Supplies	4300	16,982.26	19,745.75	36,728.01
Noncapitalized Equipment	4400	51,488.43		51,488.43
Food	4700			0.00
Total, Books and Supplies		839,615.40	19,745.75	859,361.15
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	11,042.28		11,042.28
Dues and Memberships	5300	932.96		932.96
Insurance	5400	4,890.77		4,890.77
Operations and Housekeeping Services	5500	10,962.36		10,962.36
Rentals, Leases, Repairs, and Noncap. Improvements	5600	218,129.39		218,129.39
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	677,919.10	77,049.30	754,968.40
Communications	5900	8,948.55		8,948.55
Total, Services and Other Operating Expenditures		932,825.41	77,049.30	1,009,874.71
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major	0200			0.00
	6200			0.00
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7211 7213 7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - Opec. Ed. Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7221-7223AO 7281-7299			0.00
Transfers of Indirect Costs Debt Service:	7300-7399			0.00
Interest	7438			0.00
Principal (for modified accrual basis only)	7439	2.25	2.25	0.00
Total Other Outre		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,228,345.24	130,640.35	3,358,985.59

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITU	RES			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8	3)	(564,709.52)	(1,551.40)	(566,260.92)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts				0.00
(must net to zero)	8980-8999			0.00
(must het to zero)	0300-0333			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET PO	SITION (C+D4)	(564,709.52)	(1,551.40)	(566,260.92)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	662,415.19	1,551.40	663,966.59
b. Adjustments/Restatements	9793, 9795	, , ,	,	0.00
c. Adjusted Beginning Fund Balance /Net Position	,	662,415.19	1,551.40	663,966.59
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		97,705.67	0.00	97,705.67
Components of Ending Fund Balance (Modified Accrual	Basis only)			
a. Nonspendable				
Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750		_	0.00
2. Other Commitments	9760		-	0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated	0700			0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only	•			
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	97,705.67	0.00	97,705.67

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

De	scription	Object Code	Unrestricted	Restricted	Total
G. ASSETS	•	•			
1. Cash					
In County T	reasury	9110	2,700,605.27		2,700,605.27
Fair Value A	Adjustment to Cash in County Treasury	9111			0.00
In Banks		9120	(2,736,409.06)	38,875.78	(2,697,533.28)
In Revolving	g Fund	9130			0.00
With Fiscal	Agent/Trustee	9135			0.00
Collections	Awaiting Deposit	9140			0.00
2. Investments		9150			0.00
3. Accounts Rece	eivable	9200			0.00
4. Due from Gran	ntor Governments	9290	238,263.28		238,263.28
5. Stores		9320			0.00
	ditures (Expenses)	9330			0.00
7. Other Current		9340			0.00
8. Capital Assets	(accrual basis only)	9400-9489			0.00
9. TOTAL ASSE	rs		202,459.49	38,875.78	241,335.27
H DECEMBED OUT	FLOWS OF RESOURCES				
	ows of Resources	9490			0.00
i. Deletted Outili	ows of Resources	9490			0.00
2. TOTAL DEFE	RRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES					
1. Accounts Paya	able	9500	104,753.41		104,753.41
2. Due to Granton		9590	104,700.41		0.00
3. Current Loans		9640			0.00
4. Unearned Rev		9650		38,875.78	38,875.78
	ibilities (accrual basis only)	9660-9669		55,51515	0.00
	•				
6. TOTAL LIABIL	ITIES		104,753.41	38,875.78	143,629.19
J. DEFERRED INFI	LOWS OF RESOURCES				
1. Deferred Inflov	vs of Resources	9690			0.00
2. TOTAL DEFE	RRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE	NET POSITION				
Ending Fund B	Balance /Net Position, June 30 (G9 + H2) - (I6 + J	J2)			
(must agree wi		,	97,706.08	0.00	97,706.08

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	_	Capital Outlay	Debt Service	l otal
	_			
a. NONE	\$			0.00
b. The state of th	<u>-</u>			0.00
c	<u>-</u>			0.00
d.	_			0.00
e.				0.00
f	_			0.00
g.				0.00
h.				0.00
i				0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Sonoma

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	3,358,985.59
 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] 	0.00
c. Subtotal of State & Local Expenditures [a minus b]	3,358,985.59
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	3,358,985.59

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Thousand Oaks & Simi Valley

CDS #: #N/A

Charter Approving Entity: Mupu Elementary

County: Ventura

Charter #: 1455

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,321,947.00		2,321,947.00
Education Protection Account State Aid - Current Year	8012	531,603.00		531,603.00
State Aid - Prior Years	8019	(90,340.00)		(90,340.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	139,766.00		139,766.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,902,976.00	0.00	2,902,976.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220	_		0.00
Donated Food Commodities	8221	_		0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0110, 0200 0200	0.00	0.00	0.00
3. Other State Revenues	0 5. 05	_	(00.040.75)	(00.040.75)
Special Education - State	StateRevSE	404 000 07	(88,943.75)	(88,943.75)
All Other State Revenues	StateRevAO	401,938.87	35,182.46	437,121.33
Total, Other State Revenues		401,938.87	(53,761.29)	348,177.58
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	13,846.23		13,846.23
Total, Local Revenues		13,846.23	0.00	13,846.23
5. TOTAL REVENUES		3,318,761.10	(53,761.29)	3,264,999.81
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,090,956.31		1,090,956.31
Certificated Pupil Support Salaries	1200	1,000,0000		0.00
Certificated Supervisors' and Administrators' Salaries	1300	147,420.86	46,733.30	194,154.16
Other Certificated Salaries	1900	,		0.00
Total, Certificated Salaries		1,238,377.17	46,733.30	1,285,110.47
2. Noncertificated Salaries				
2. Noncertificated Salaries Noncertificated Instructional Salaries	2100			0.00
Noncertificated instructional Salaries Noncertificated Support Salaries	2100 2200			0.00
i i		07 276 40		
Noncertificated Supervisors' and Administrators' Salaries	2300	97,376.49		97,376.49
Clerical and Office Salaries	2400	251,627.32		251,627.32
Other Noncertificated Salaries Total, Noncertificated Salaries	2900	240 002 04	0.00	0.00 349,003.81
Description	Object Code	349,003.81 Unrestricted	Restricted	349,003.81 Total
3. Employee Benefits	ONJOUR OOUE	Jiii Cott lotted	100th lotter	i Osai
STRS	3101-3102	105,842.50	1,358.65	107,201.15
PERS	3201-3202	,	,	0.00
OASDI / Medicare / Alternative	3301-3302	49,150.45		49,150.45
Health: and Welfare Benefits	L	,	10.10	
Jamonia Boparinonio Ladounomi	3401-3402	137,734.40	42.13	137.790.33
Uherin의한양하는im*대학당Perice Certification Form (Revised 06/10/11)	3401-3402 Page 1 of 53501-3502	137,754.40 13,676.98	42.13	137,796.53 13,676.98

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Thousand Oaks & Simi Valley

	C	DS #: #N/A			
	Workers' Compensation Insurance	3601-3602	25,799.50		25,799.50
	OPEB, Allocated	3701-3702	20,100.00		0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902	5,277.60	(308.76)	4,968.84
	Total, Employee Benefits	3301 3302	337,501.43	1,092.02	338,593.45
	Total, Employee Bellents		307,001.40	1,002.02	000,000.40
	4. Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100	959,837.46		959,837.46
	Books and Other Reference Materials	4200	173,204.74		173,204.74
	Materials and Supplies	4300	4,273.62	24,723.57	28,997.19
	Noncapitalized Equipment	4400	73,176.50		73,176.50
	Food	4700			0.00
	Total, Books and Supplies		1,210,492.32	24,723.57	1,235,215.89
	E Consisses and Other Operating Expanditures				
	Services and Other Operating Expenditures Subagreements for Services	5100			0.00
	Travel and Conferences	5200	16,236.03		16,236.03
		5300	1,288.66		1,288.66
	Dues and Memberships Insurance	5400 5400	6,072.16		6,072.16
	Operations and Housekeeping Services	5500	5,972.35		5,972.35
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	162,864.31		162,864.31
	Transfers of Direct Costs	5700-5799	102,004.31		0.00
	Professional/Consulting Services and Operating Expend.	5700-5799 5800	576,294.18	45,540.68	621,834.86
	Communications	5900	12,654.03	45,540.00	12,654.03
	Total, Services and Other Operating Expenditures	3900	781,381.72	45,540.68	826,922.40
	Total, Services and Other Operating Expenditures		701,301.72	45,540.00	020,922.40
	6. Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Total, Capital Outlay		0.00	0.00	0.00
	7.00 0.1				
	7. Other Outgo	7440 7440			0.00
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:	7420	675.74		C7F 74
	Interest	7438	675.74		675.74
	Principal (for modified accrual basis only)	7439	675.74	0.00	0.00
	Total Other Outco		675.74	0.00	675.74
	Total, Other Outgo		675.74	0.00	675.74
	8. TOTAL EXPENDITURES		3,917,432.19	118,089.57	4,035,521.76
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	S			
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(598,671.09)	(171,850.86)	(770,521.95)
D	OTHER FINANCING SOURCES / USES				
		9020 9070			0.00
	1. Other Sources 2. Less: Other Uses	8930-8979 7630-7699			0.00
	Contributions Between Unrestricted and Restricted Accounts	1030-1099			0.00
		0000 0000			0.00
	(must net to zero)	8980-8999			0.00
	4. TO Carre Scherring National Sources / USES	Page 2 of 5	0.00	0.00	0.00
	Certification Form (Revised 06/10/11)	1 aye 2 01 0			5.55

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Thousand Oaks & Simi Valley

CI	DS # : <u>#N/A</u>			
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	ON (C+D4)	(598,671.09)	(171,850.86)	(770,521.95)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,833,255.61	171,850.86	2,005,106.47
b. Adjustments/Restatements	9793, 9795	14,537.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	14,537.00
c. Adjusted Beginning Fund Balance /Net Position	0700, 0700	1,847,792.61	171,850.86	2,019,643.47
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,249,121.52	0.00	1,249,121.52
	in ambd	1,249,121.52	0.00	1,249,121.52
Components of Ending Fund Balance (Modified Accrual Bas	sis only)			
a. Nonspendable				
 Revolving Cash (equals Object 9130) 	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated	0,00			0.00
Reserve for Economic Uncertainties	9789			0.00
Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,249,121.52	0.00	1,249,121.52
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS	Object Code	Officstricted	Restricted	Total
1. Cash				
I. Casii				
	0440			0.00
In County Treasury	9110			0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury	9111			0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks	9111 9120	1,217,139.60	284,491.74	0.00 1,501,631.34
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9111 9120 9130	1,217,139.60	284,491.74	0.00 1,501,631.34 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks	9111 9120	1,217,139.60	284,491.74	0.00 1,501,631.34
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund	9111 9120 9130	1,217,139.60	284,491.74	0.00 1,501,631.34 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee	9111 9120 9130 9135	1,217,139.60	284,491.74	0.00 1,501,631.34 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit	9111 9120 9130 9135 9140	1,217,139.60	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable	9111 9120 9130 9135 9140 9150 9200		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Loue from Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290	1,217,139.60	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores	9111 9120 9130 9135 9140 9150 9200 9290 9320		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) County Treasury Investment Assets	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	247,321.68		0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) County Treasury Investment Assets	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340		284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	247,321.68		0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68		0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340	247,321.68		0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Pressures Deferred Outflows of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68		0.00 1,501,631.34 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Pressures of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Due from Grantor Governments Stores Frepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Logical Pressures Deferred Outflows of Resources	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 0.00 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Lue from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES LAccounts Payable	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 156,038.11
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit Investments Accounts Receivable Lue from Grantor Governments Stores Prepaid Expenditures (Expenses) Cother Current Assets Capital Assets (accrual basis only) TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL DEFERRED OUTFLOWS LIABILITIES Accounts Payable Due to Grantor Governments	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 156,038.11 59,302.12
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 0.00 156,038.11 59,302.12 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 156,038.11 59,302.12 0.00 284,491.74
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 0.00 156,038.11 59,302.12 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only)	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00 156,038.11 59,302.12	284,491.74 0.00	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 156,038.11 59,302.12 0.00 284,491.74 0.00
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489	247,321.68 1,464,461.28 0.00	284,491.74	0.00 1,501,631.34 0.00 0.00 0.00 0.00 0.00 247,321.68 0.00 0.00 0.00 1,748,953.02 156,038.11 59,302.12 0.00 284,491.74
In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due from Grantor Governments 5. Stores 6. Prepaid Expenditures (Expenses) 7. Other Current Assets 8. Capital Assets (accrual basis only) 9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 3. Current Loans 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTALOBERED MATERIES Education	9111 9120 9130 9135 9140 9150 9200 9290 9320 9330 9340 9400-9489 9490	247,321.68 1,464,461.28 0.00 156,038.11 59,302.12	284,491.74 0.00	0.0 1,501,631.3 0.0 0.0 0.0 0.0 247,321.6 0.0 0.0 1,748,953.0 0.0 156,038.1 59,302.1 0.0

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Thousand Oaks & Simi Valley

	CDS #: #N/A			
J. DEFERRED INFLOWS OF RESOURCES1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION	2			
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (If (must agree with Line F2)	5 + J2)	1,249,121.05	0.00	1,249,121.05

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")		Capital Outlay	Debt Service	Total
NONE	•			0.00
a. NONE	\$_			0.00
b	_			0.00
C.				0.00
d.				0.00
е.				0.00
f.	_			0.00
g.				0.00
h.				0.00
i.				0.00
j	_			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	4,035,521.76
h. Leas Federal Forest Phase (Total AO)	
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues	0.00
are normally recognized in the period that qualifying expenditures are incurred]	

Charter School Financial Report Certification Form (Revised 06/10/11)

July 1, 2015 to June 30, 2016

Charter School Name: Academy of Arts and Sciences: Thousand Oaks & Simi Valley

CDS #: #N/A		
c. Subtotal of State & Local Expenditures [a minus b]	4,035,521.76	
d. Less Community Services [L2 Total]	0.00	
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	675.74	
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	4,034,846.02	



Academy of Arts and Science Consolidated

July 2016

Group Description	Account	Account Description	
Liquidity Ratio		· ·	3.6
Assets			
Current Assets			
Cash	9120-010	Cash in Bank(s)	\$13,144,670
Cash	9125-030	Cash in County Treasury Account	\$104
Cash	9125-050	Cash in County Treasury Account	\$1,227,248
Investments	9150-010	Investments	\$5,000,000
Accounts Receivables	9290-010	Due from Grantor Governments	(\$6,318)
Accounts Receivables	9290-020	Due from Grantor Governments	\$156,636
Accounts Receivables	9290-030	Due from Grantor Governments	\$39,421
Accounts Receivables	9290-040	Due from Grantor Governments	(\$35,679)
Accounts Receivables	9290-050	Due from Grantor Governments	\$1,549,723
Accounts Receivables	9290-060	Due from Grantor Governments	\$128,955
Total Current Assets	72 70-000	Due from Grantor Governments	\$21,204,760
Total Culterit Assets			φ∠1,2U4,70U
Fixed Assets			
Total Fixed Assets			_
Total Tived Assets			
Other Assets		+	
Total Other Assets	+		
Total Other Assets		+	-
Total Assets			\$21,204,760
10(4) 10000			Ψ21/201/700
Liabilities And Net Assets			
Current Liabilities			
Accounts Payable	9500-010	Accounts Payable-System	\$94,791
Accounts Payable	9505-010	Accounts Payable-Accrual	(\$228,342)
Accounts Payable	9505-020	Accounts Payable-Accrual	(\$14,581)
Accounts Payable	9506-010	Credit Card Payable	\$13,134
Accounts Payable	9590-010	Due to Grantor Governments	\$4,912,757
Accounts Payable	9590-020	Due to Grantor Governments	\$94,513
Accounts Payable	9590-040	Due to Grantor Governments	\$1,256,873
Accrued Salaries, Payroll Taxes, Postemployment		Accrued Salaries	(\$105,418)
Benefits	7301 010	Accided Salaries	(ψ103, 410)
Accrued Salaries, Payroll Taxes, Postemployment Benefits	9503-010	Accrued STRS	(\$55,413)
Accrued Salaries, Payroll Taxes, Postemployment	9503-050	Accrued STRS	(\$4,438)
Benefits Description of the second se	0//0.010	<u> </u>	h. c
Deposits held on behalf of other employees	9660-010	Voluntary Deductions	\$6,865
Total Current Liabilities			\$5,970,742
Long Torm Liabilities			
Long Term Liabilities Total Long Term Liabilities			

Total Liabilities			\$5,970,742
Net Assets			
Unrestricted Net Assets	9790-010	Undesignated Fund Balance	\$9,224,670
Unrestricted Net Assets	9790-020	Undesignated Fund Balance	\$1,372,701
Unrestricted Net Assets	9790-030	Undesignated Fund Balance	\$788,969
Unrestricted Net Assets	9790-040	Undesignated Fund Balance	\$2,128,498
Unrestricted Net Assets	9790-050	Undesignated Fund Balance	\$254,020
Unrestricted Net Assets	9790-060	Undesignated Fund Balance	\$1,840,153
Profit/Loss YTD			(\$374,993)
Total Net Assets			\$15,234,018
Total Liabilities And Net Assets			\$21,204,760



Year to Date Actual to Budget Detail

Academy of Arts and Science Consolidated

July 2016 - July 2016

		Ju	ly	July - July Summary				2016-2017	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8550	Mandated Block Grant			-	_	-	0.0%	\$38,359	\$38,359
Other State Revenue				-	-	-	0.0%	\$38,359	\$38,359
8650	Rental Income	\$29,298	-	\$29,298	-	\$29,298	0.0%	\$356,000	\$296,866
8699	All Other Local Revenue	\$1,175	_	\$1,175	-	\$1,175	0.0%	-	(\$1,426)
8792	SPED State/Other Transfers of Apportionments from County			-	-	-	0.0%	\$719,771	\$719,771
Local Revenue	1	\$30,472	-	\$30,472	-	\$30,472	0.0%	\$1,075,771	\$1,015,211
Total Revenue		\$30,472	-	\$30,472	-	\$30,472	0.0%	\$1,114,130	\$1,053,569
1100	Teachers' Salaries	\$13,233	_	\$13,233	-	(\$13,233)	0.0%	\$2,632,272	\$2,619,039
1200	Certificated Pupil Support Salaries	\$23,080	_	\$23,080	-	(\$23,080)	0.0%	\$800,616	\$777,536
1300	Certificated Pupil Support Salaries	\$48,294	\$42,503	\$48,294	\$42,503	(\$5,791)	-13.6%	\$512,083	\$463,790
1900	Other Certificated Salaries	\$11,200	-	\$11,200	-	(\$11,200)	0.0%	-	(\$11,200)
Certificated Salaries		\$95,807	\$42,503	\$95,807	\$42,503	(\$53,304)	-125.4%	\$3,944,971	\$3,849,164
2200	Classified Support Salaries (Maintenance, Food)	\$25,200	_	\$25,200	-	(\$25,200)	0.0%	\$826,680	\$801,480
2300	Classified Supervisor and Administrator Salaries	\$42,272	\$41,904	\$42,272	\$41,904	(\$368)	-0.9%	\$504,864	\$462,592
2400	Clerical, Technical, and Office Staff Salaries	\$19,622	\$28,681	\$19,622	\$28,681	\$9,060	31.6%	\$345,560	\$325,938
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$7,360	-	\$7,360	-	(\$7,360)	0.0%	-	(\$7,360)
Classified Salaries		\$94,454	\$70,585	\$94,454	\$70,585	(\$23,868)	-33.8%	\$1,677,104	\$1,582,650
3101	State Teachers' Retirement System, certificated positions			-	-	-	0.0%	\$496,277	\$496,277
3313	OASDI	\$6,328	\$2,080	\$6,328	\$2,080	(\$4,249)	-204.3%	\$103,980	\$97,652
3323	Medicare	\$2,675	\$1,630	\$2,675	\$1,630	(\$1,045)	-64.1%	\$81,520	\$78,845
3403	Health & Welfare Benefits	\$33,801	\$9,081	\$33,801	\$9,081	(\$24,720)	-272.2%	\$454,030	\$383,144
3503	State Unemployment Insurance	\$1,931	\$466	\$1,931	\$466	(\$1,466)	-314.8%	\$23,280	\$21,349
3603	Worker Compensation Insurance	-	\$1,799	-	\$1,799	\$1,799	100.0%	\$89,953	\$89,953
3903	Other Employee Benefits	\$6,784	-	\$6,784	-	(\$6,784)	0.0%	-	(\$6,784)
Employee Benefits		\$51,520	\$15,055	\$51,520	\$15,055	(\$36,465)	-242.2%	\$1,249,041	\$1,160,436
	Total Personnel Expenses	\$241,781	\$128,143	\$241,781	\$128,143	(\$113,637)	-88.7%	\$6,871,116	\$6,592,251
4100	Approved Textbooks and Core Curricula Materials	\$1,400	_	\$1,400	-	(\$1,400)	0.0%	\$3,864,660	\$3,861,656
4200	Books and Other Reference Materials			-	-	-	0.0%	\$682,821	\$682,821
4300	Materials and Supplies	\$3,787	-	\$3,787	-	(\$3,787)	0.0%	\$28,720	\$24,890
4315	Classroom Materials and Supplies	\$293	-	\$293	-	(\$293)	0.0%	-	(\$293)
4400	Noncapitalized Equipment			-	-	-	0.0%	\$1,107	\$1,107
4430	Noncapitalized Student Equipment			-	-	-	0.0%	\$134,044	\$134,044
Books and Supplies		\$5,480	-	\$5,480	-	(\$5,480)	0.0%	\$4,711,352	\$4,704,225

5200	Travel and Conferences	\$4,531	_	\$4,531	-	(\$4,531)	0.0%	\$50,000	\$41,225
5210	Training and Development Expense	\$4,931	_	\$4,931	-	(\$4,931)	0.0%	\$150,000	\$79,243
5300	Dues and Memberships	\$9,437	_	\$9,437	-	(\$9,437)	0.0%	\$10,000	\$563
5400	Insurance	-	\$6,177	-	\$6,177	\$6,177	100.0%	\$30,885	\$30,885
5500	Operation and Housekeeping Services	-	\$360	-	\$360	\$360	100.0%	\$7,200	\$6,700
5501	Utilities	\$300	\$555	\$300	\$555	\$255	45.9%	\$11,104	\$10,803
5505	Student Transportation/Field Trips	-	\$3,750	-	\$3,750	\$3,750	100.0%	\$75,000	\$75,000
5600	Space Rental/Leases Expense	\$73,274	\$64,592	\$73,274	\$64,592	(\$8,683)	-13.4%	\$778,212	\$634,559
5601	Building Maintenance	-	\$1,200	-	\$1,200	\$1,200	100.0%	\$24,000	\$23,600
5602	Other Space Rental	-	\$250	-	\$250	\$250	100.0%	\$5,000	\$5,000
5605	Equipment Rental/Lease Expense	\$1,274	\$682	\$1,274	\$682	(\$592)	-86.7%	\$8,220	\$6,261
5800	Professional/Consulting Services and Operating Expenditures	\$30	\$26,557	\$30	\$26,557	\$26,527	99.9%	\$319,965	\$319,405
5803	Banking and Payroll Service Fees	\$193	\$415	\$193	\$415	\$222	53.5%	\$5,000	\$4,782
5805	Legal Services	\$810	\$6,900	\$810	\$6,900	\$6,090	88.3%	\$138,000	\$136,218
5806	Audit Services	\$18,215	-	\$18,215	-	(\$18,215)	0.0%	-	(\$18,215)
5809	Employee Tuition Reimbursement	\$4,581	-	\$4,581	-	(\$4,581)	0.0%	-	(\$4,581)
5810	Educational Consultants	-	\$11,450	-	\$11,450	\$11,450	100.0%	\$229,000	\$220,385
5811	Student Transportation	\$4,595	-	\$4,595	-	(\$4,595)	0.0%	-	(\$4,595)
5815	Advertising/Recruiting	\$3,150	\$5,000	\$3,150	\$5,000	\$1,850	37.0%	\$100,000	\$96,694
5873	Financial Services	\$21,400	-	\$21,400	-	(\$21,400)	0.0%	-	(\$51,133)
5874	Personnel Services	\$480	-	\$480	-	(\$480)	0.0%	-	(\$480)
5877	IT Services	\$1,772	_	\$1,772	-	(\$1,772)	0.0%	-	(\$3,267)
5890	Interest Expense/Fees	\$1,481	-	\$1,481	-	(\$1,481)	0.0%	-	(\$1,798)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$3,104	\$3,320	\$3,104	\$3,320	\$216	6.5%	\$40,000	\$36,113
Services & Other O	perating Expenses	\$153,559	\$131,208	\$153,559	\$131,208	(\$22,351)	-17.0%	\$1,981,586	\$1,643,367
5875	\$4,646	-	\$4,646	-	(\$4,646)	0.0%	-	(\$4,646)	
Other Outgo		\$4,646	-	\$4,646	-	(\$4,646)	0.0%	-	(\$4,646)
	Total Operational Expenses	\$163,685	\$131,208	\$163,685	\$131,208	(\$32,477)	-24.8%	\$6,692,938	\$6,342,946
Total Expenses		\$405,466	\$259,351	\$405,466	\$259,351	(\$146,114)	-56.3%	\$13,564,054	\$12,935,197
Net Income	(\$374,993)	(\$259,351)	(\$374,993)	(\$259,351)	(\$115,642)	-44.6%	(\$12,449,924)	(\$11,881,628)	

1

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Check Register Detail

Academy of Arts and Science Consolidated

Check Register 7/1/2016 through 7/31/2016

Payment Number	Payment Date	Payee Name	Rec Status	Check Amount	Account	Account Description	Transaction Description	Invoiced GL Amount
950001	7/5/2016	Sonoma County Office of Education	Cleared	\$4,239.20	9503-010	Accrued STRS	June 2016 STRS Sonoma	\$4,239.20
50007	7/8/2016	Tricor America, Inc.	Cleared		5900-010-00	Communications (Tele., Internet, Copies, Postage, Messenger)	June 2016 Courier Services	\$16.40
50003	7/8/2016	Cox Communications San Diego	Cleared	\$688.17	5900-010-00	Communications (Tele., Internet, Copies, Postage, Messenger)	Monthly Internet for SD Learning Center	\$688.17
50002	7/8/2016	Charter School Management Corporation	Cleared	\$21,400.00	5873-010-00	Financial Services	July 2016 Back Office Support	\$21,400.00
50005	7/8/2016	Kathy Granger	Cleared	·	5200-010-00	Travel and Conferences	REIMB - Mileage 6/27/16 Pine Valley to Thousand Oaks	\$221.38
50008	7/8/2016	Christy White Associates	Cleared	\$2,500.00	9505-010	Accounts Payable-Accrual	2014-15 Tax Services	\$2,500.00
50006	7/8/2016	Kaiser Foundation Health Plan Inc	Cleared	\$16,003.57	3403-010-00	Health & Welfare Benefits	July 2016 Health Ins.	\$16,003.57
50004	7/8/2016	Department of Justice	Cleared	\$384.00	9505-010	Accounts Payable-Accrual	June 2016 Fingerprint Apps	\$384.00
50014	7/19/2016	Weintraub Tobin	Cleared	\$306.00	9505-010	Accounts Payable-Accrual	Legal Services June 2016	\$306.00
50010	7/19/2016	Law Office of Jennifer McQuarrie	Cleared	\$1,750.00	9505-010	Accounts Payable-Accrual	Legal Services June 2016	\$1,750.00
50009	7/19/2016	California Department of Education	Cleared	\$53,305.27	9590-010	Due to Grantor Governments	FY 2012-13 Public Charter Schools Grant Program (PCSGP)	\$53,305.27
50015	7/19/2016	School Pathways, LLC	Cleared	\$597.00	9505-010	Accounts Payable-Accrual	(Bridge & Record) Student Information System - May 2016	\$597.00
50011	7/19/2016	Oxford Consulting Services Inc.	Cleared	\$14,580.61	9505-020	Accounts Payable-Accrual	Special Education Consulting Services - June 2016	\$14,580.61
50013	7/19/2016	School Pathways, LLC	Cleared	\$9,429.28	9505-010	Accounts Payable-Accrual	(Bridge, PLSIS,Record) Student Information System- June 2016	\$528.87
					9505-010	Accounts Payable-Accrual	(Bridge & PLSIS Fees) Student Information System - June 2016	\$262.93
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - May 2016	\$154.60
					9505-010	Accounts Payable-Accrual	(Bridge, PLSIS,Record) Student Information System - May 2016	\$512.37
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - May 2016	\$766.50
					9505-010	Accounts Payable-Accrual	(Bridge, PLSIS Fee) Student Information System - May 2016	\$269.23
					9505-010	Accounts Payable-Accrual	(Bridge & Records Fee)Student Information System - June 2016	\$662.67

					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - June 2016	\$269.70
					9505-010	Accounts Payable-Accrual	(Bridge & Records Fee)Student Information System - June 2016	\$598.80
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - June 2016	\$757.90
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - May 2016	\$740.10
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - June 2016	\$746.00
					9505-010	Accounts Payable-Accrual	2015-16 PLSIS District Oversight Annual Fees, 12th Install	\$1,041.67
					9505-010	Accounts Payable-Accrual	(PLSIS,Bridge, Record) Student Information System - May 2016	\$655.37
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - June 2016	\$159.40
					9505-010	Accounts Payable-Accrual	2015-16 PLSIS District Oversight Annual Fees, 11th Install	\$1,041.67
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System April 2015	\$0.20
					9505-010	Accounts Payable-Accrual	(Bridge & Record Fee) Student Information System - May 2016	\$261.30
50012	7/19/2016	Reliance Communications, LLC.	Cleared	\$2,275.00	5815-010-00	Advertising/Recruiting	Web Hosting Renewal & Dedicated App Platinum Renewal	\$2,275.00
50019	7/26/2016	Charter School Development Center	Cleared	\$4,062.00	5300-010-00	Dues and Memberships	CSDC 1 Yr Memberships	\$4,062.00
50027	7/26/2016	Total Education Solutions	Cleared	\$1,086.75	9505-010	Accounts Payable-Accrual	Special Ed Consulting Services, June 2016 - El Cajon	\$1,086.75
50029	7/26/2016	Total Education Solutions	Cleared	\$1,301.38	9505-010	Accounts Payable-Accrual	Special Ed Consulting Services, June 2016 - Los Angeles	\$1,301.38
50026	7/26/2016	Staples Advantage	Cleared	\$291.84	4300-010-00	Materials and Supplies	Paper	\$291.84
50020	7/26/2016	Canon Financial Services, Inc.	Cleared	\$1,429.70	5605-010-00	Equipment Rental/Lease Expense	Contract, Insurance & Late Charges - July 2016	\$744.30
					9505-010	Accounts Payable-Accrual	Contract & Insurance Charges - May 2016	\$685.40
50016	7/26/2016	Accrediting Commission for	Cleared	\$4,600.00	5300-010-00	Dues and Memberships	Annual Installment of Accrediting Costs 16-17	\$920.00
		Schools			5300-010-00	Dues and Memberships	Annual Installment of Accrediting Costs 16-17	\$920.00
					5300-010-00	Dues and Memberships	Annual Installment of Accrediting Costs 16-17	\$920.00
					5300-010-00	Dues and Memberships	Annual Installment of Accrediting Costs 16-17	\$920.00
					5300-010-00	Dues and Memberships	Annual Installment of Accrediting Costs 16-17	\$920.00
50021	7/26/2016	Educational Testing Service	Cleared	\$180.92	9505-010	Accounts Payable-Accrual	Student Pre-ID Labels, Parent Address	\$81.36
				9505-010	Accounts Payable-Accrual	Student Pre-ID Labels, Parent Address	\$99.56	

Report run at 9/9/2016 7:40:21 AM

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		Total Ch	eck Amount	\$294,384.09		\$294,384.09		
50030	7/28/2016	Abdalla Ali	Outstanding	\$350.00	9505-010	Accounts Payable-Accrual	Custodial Services for June 2016	\$350.00
50017	7/26/2016	Acton-Agua Dulce Unified School District	Cleared	\$10,526.00		Accounts Payable-Accrual	Net Costs for Oversight Fees During 2015-2016 Fiscal Year	\$10,526.00
					5811-010-00	Student Transportation	The Course to Digitial Consciousness - R. Guerry, 9/23/16	\$2,315.00
50023	7/26/2016	IROC2	Cleared	\$4,595.00	5811-010-00	Student Transportation	The Course to Digitial Consciousness - R. Guerry, 10/11/16	\$2,280.00
50022	7/26/2016	Edhive, Inc.	Cleared	\$8,333.33	9505-010	Accounts Payable-Accrual	Business Services - Closeout	\$8,333.33
		School District			9505-010	Accounts Payable-Accrual	2015-16 Oversight Fees	\$58,235.12
50025	7/26/2016	Mupu Elementary	Cleared	\$74,785.40	9505-010	Accounts Payable-Accrual	2015-16 Oversight Fees	\$16,550.28
50018	7/26/2016	Acton-Agua Dulce Unified School District	Cleared	\$29,856.00	9505-010	Accounts Payable-Accrual	Net Costs for Oversight Fees During 2015-2016 Fiscal Year	\$29,856.00
					9505-010	Accounts Payable-Accrual	Admin Time - June 2016	\$162.50
		Learning			9505-010	Accounts Payable-Accrual	Admin Time, RSP-Services, Consulation & IEP Attendance/Dev.	\$20,718.75
50024	7/26/2016	Institute for Redesign of	Cleared	\$21,303.75	9505-010	Accounts Payable-Accrual	Admin Time & RSP-Services - June 2016	\$422.50
50028	7/26/2016	Total Education Solutions	Cleared	\$3,986.14		Accounts Payable-Accrual	Special Ed Consulting Services, June 2016 - Fresno	\$3,986.14

Report run at 9/9/2016 7:40:21 AM 1

Academy of Arts and Sciences Budget Summary 2016-17 Budgets by School



Code Description	D	el Mar	Lo	s Angeles		TO		Fresno	5	Sonoma		Total
State		9,439		4,425		13,704		3,837		6,952		38,359
Federal												
Local		86,111		48,721		110,811		36,484		73,874		356,000
Revenue	\$	95,550	\$	53,146	\$	124,515	\$	40,321	\$	80,826	\$	394,359
Certificated Salaries		954,226		539,891		1,227,938		404,290		818,625		3,944,971
Classified Salaries		405,665		229,521		522,027		171,874		348,018		1,677,104
Benefits		302,123		170,938		388,785		128,005		259,190		1,249,041
Books and Supplies		1,139,601		644,774		1,466,487		482,831		977,658		4,711,352
Services and Other Operating Expenses		479,314		271,191		616,802		203,078		411,201		1,981,585
Capital Outlay												
Other Outgoing												
Expenses	\$	3,280,930	\$	1,856,315	\$	4,222,038	\$	1,390,078	\$	2,814,692	\$	13,564,054
eficit)	\$	(3,185,380)	\$	(1,803,169)	\$	(4,097,523)	\$	(1,349,757)	\$	(2,733,866)	\$	(13,169,695
]	State Federal Local Revenue Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Other Operating Expenses Capital Outlay Other Outgoing Expenses	State Federal Local Revenue \$ Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Other Operating Expenses Capital Outlay Other Outgoing Expenses \$	State 9,439 Federal Local Revenue \$ 95,550 Certificated Salaries 954,226 Classified Salaries 405,665 Benefits 302,123 Books and Supplies 1,139,601 Services and Other Operating Expenses 479,314 Capital Outlay Other Outgoing Expenses \$ 3,280,930 Expenses \$ 3,280,930 Control of the con	State 9,439 Federal Local Revenue \$ 95,550 \$ Certificated Salaries 954,226 Classified Salaries 405,665 Benefits 302,123 Books and Supplies 1,139,601 Services and Other Operating Expenses 479,314 Capital Outlay Other Outgoing Expenses \$ 3,280,930 \$	State 9,439 4,425 Federal 86,111 48,721 Revenue \$ 95,550 \$ 53,146 Certificated Salaries 954,226 539,891 Classified Salaries 405,665 229,521 Benefits 302,123 170,938 Books and Supplies 1,139,601 644,774 Services and Other Operating Expenses 479,314 271,191 Capital Outlay 0ther Outgoing Expenses \$ 3,280,930 \$ 1,856,315	State 9,439 4,425 Federal 86,111 48,721 Local 86,111 48,721 Revenue \$ 95,550 \$ 53,146 Certificated Salaries 954,226 539,891 Classified Salaries 405,665 229,521 Benefits 302,123 170,938 Books and Supplies 1,139,601 644,774 Services and Other Operating Expenses 479,314 271,191 Capital Outlay Other Outgoing Expenses \$ 3,280,930 \$ 1,856,315	State 9,439 4,425 13,704	State	State	State	State	State

Academy of Arts and Sciences

Revenue

2016-17 Budgets by School

CSMC

Funding Factor 0%

SAC	SACS			Los Angeles			TO	F	resno	Se	onoma		Total
State													
8011	LCFF; state aid portion		-		-		-		-		-		-
8012	, I		-		-		-		-		-		-
8096	11 1, 11 8 11 11		-		-		-		-		-		_
8019	Prior Year Income / Adjustments												-
8520	State Child Nutrition program												-
8560	,												-
8550	Mandate Block Grant		9,439		4,425		13,704		3,837		6,952		38,359
8591	SB 740 Rent re-imbursement program												-
8590	All Other State Revenue / Clean Energy												-
8599	Prior Year State Income												
State	Revenue	\$	9,439	\$	4,425	\$	13,704	\$	3,837	\$	6,952	\$	38,359
Federal													
8181	Special Education, federal												-
8220	Federal Child Nutrition Programs												-
8290	All Other Federal Revenue, inc Facilities Incent	tive Gran	its program										-
8291	Title I												_
8292	Title II												-
8293	Title III												
8295	Title V												
8299	Prior Year Federal Revenue												
<u> </u>	ral Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Local													
8660	Interest												
8782	All Other Transfers from County Offices												
8784	All Other Transfers from Other Locations												
8785	CMO Management fee												
8792	SPED State / Other Transfers from County		_		_		_		_		_		_
8980	Student Lunch Revenue												
8982	Foundation Grants / Donations												
8983	All Other Local Revenue												
8984	Student Body (ASB) Fundraising Revenue												
	, , ,												
8985	School Site Fundraising		06 111		40 701		110.011		26 404		72 074		250,000
8986		-	86,111	-	48,721		110,811	-	36,484		73,874		356,000
8999			06111	Δ.	40 504	Δ.	110.011	Δ.	26.464	Ι	F2.0F.1	Φ.	-
Local	l Revenue	\$	86,111	\$	48,721	\$	110,811	\$	36,484	\$	73,874	\$	356,000
Total Rev	enue	\$	95,550	\$	53,146	\$200	_{e 2} 124,515	\$	40,321	\$	80,826	\$	394,359

Assumed CPI over previous year, source: School Services

2.5%

Academy of Arts and Sciences Expenses Summary 2016-17 Budgets by School



1617 1516 Actuals **SAC SAC Code Description** Del Mar Los Angeles TO Fresno Sonoma **Total Projections** 7/1-3/31 **Certificated Salaries** 636,705 1100 Teachers' Salaries 360.241 819,339 269,762 546,226 2,632,272 2,632,272 1105 Teachers' Stipends / Bonus 1120 Substitute Expense 1200 Certificated Pupil Support Salaries 193,656 109,569 249,205 82.049 166,137 800,616 800,616 1300 Certificated Supervisor and Administrator Salari 123,865 70,081 159,394 52,480 512,083 512,083 106,263 Certificated Sup. and Admin. Stipends / Bonus 1900 Other Certificated Salaries 1910 Other Certificated Overtime 1000 Subtotal \$ 954,226 \$ 539.891 \$ 1.227.938 \$ 404,290 \$ 818,625 3.944.971 \$ 3,944,971 **Classified Salaries** 2100 Instructional Aide Salaries 2110 Instructional Aide Overtime 2200 Classified Support Salaries (Maintenance / Food) 199,961 113,136 257,318 84,720 171,545 826,680 826,680 2210 Classified Support Overtime _ 157,147 Classified Supervisor and Administrator Salaries 122,119 69,093 51,740 104,765 504,864 504,864 83,585 35,414 Clerical, Technical, and Office Staff Salaries 47,292 107,561 71,708 345,560 345,560 2410 Clerical, Technical, and Office Staff Overtime -2900 Other Classified Salaries _ ------Other Stipends 2910 Other Classified Overtime 229,521 2000 Subtotal \$ 405.665 \$ 522,027 171,874 \$ 348.018 1,677,104 1,677,104 **Employee Benefits** 3101 State Teachers' Retirement System, certificated p 120,042 67,918 154,475 50,860 102,983 496,277 496,277 3202 Public Employees' Retirement System, classified 3313 OASDI 14,230 21,577 25,151 32,366 10,656 103,980 103,980 3323 Medicare 25,374 8.354 81,520 19,718 11.156 16,916 81.520 3403 Health & Welfare Benefits 109,823 62,136 141,324 46,530 94,216 454,030 454,030 3503 State Unemployment Insurance 3,186 7,246 2,386 4,831 23,280 5,631 23,280 3603 Worker Compensation Insurance 21,758 12,311 27,999 9,219 18,666 89,953 89,953 3703 Other Post Employment Benefits 3903 Other Benefits 3000 Subtotal \$ 302,123 \$ 170,938 388,785 \$ 128,005 \$ 259,190 \$ 1,249,041 \$ 1,249,041 1,662,014 \$ 940,350 \$ 2,138,750 \$ 1,425,833 \$ 6,871,116 **Total Personnel Expenses** 704,169 \$ 6,871,116 \$ **Books and Supplies** 4100 Approved Textbooks and Core Curricula Materia 934,800 528,900 1,202,940 396,060 801,960 3,864,660 3,770,400 2,296,171

4200 Books and Other Reference Materials	165,1	64	93,448		212,540	69,977	141,693	682,821		666,167	574,625
4300 Materials and Supplies		947	3,930		8,939	2,943	5,960	28,720		28,019	21,014
4315 Classroom Materials and Supplies		-	=		=	-	-	-		=	•
4400 Noncapitalized Equipment	2	268	151		345	113	230	1,107		1,080	810
4430 General Student Equipment	32,4	123	18,345		41,724	13,737	27,816	134,044		130,775	135,589
4700 Food and Food Supplies		-	-		-	-	-	-		-	
4000 Subtotal	\$ 1,139,0	601	\$ 644,774	\$	1,466,487	\$ 482,831	\$ 977,658	\$ 4,711,352	\$	4,596,441	\$ 3,028,209
Services and Other Operating Expenses											
5200 Travel and Conferences	12,0)94	6,843		15,563	5,124	10,376	50,000		50,000	32,012
5210 Training and Development Expense	36,2		20,528		46,690	15,372	31,127	150,000		150,000	19,276
5300 Dues and Memberships		119	1,369		3,113	1,025	2,075	10,000		10,000	24,109
5400 Insurance		171	4,227		9,613	3,165	6,409	30,885		30,885	23,164
5500 Operation and Housekeeping Services/Supplies		742	985		2,241	738	1,494	7,200		7,200	13,511
5501 Utilities		586	1,520		3,456	1,138	2,304	11,104		11,104	8,328
5505 Student Transportation / Field Trips	18,1		10,264		23,345	7,686	15,563	75,000		75,000	55,026
5600 Space Rental/Leases Expense	188,2		106,503		242,231	79,753	161,488	778,212		778,212	518,418
5601 Building Maintenance	5,8	305	3,285		7,470	2,460	4,980	24,000		24,000	13,015
5602 Other Space Rental	1,2	209	684		1,556	512	1,038	5,000		5,000	
5605 Equipment Rental/Lease Expense	1,9	988	1,125		2,559	842	1,706	8,220		8,220	59,174
5610 Equipment Repair		-	-		-	-	-	-		-	
5800 Professional/Consulting Services and Operating	F 77,3	394	43,789		99,594	32,791	66,396	319,965		319,965	467,838
5803 Banking and Payroll Service Fees	1,2	209	684		1,556	512	1,038	5,000		5,000	8,200
5805 Legal Services and Audit	33,3	880	18,886		42,955	14,143	28,637	138,000		138,000	76,857
5810 Educational Consultants	55,3	391	31,340		71,280	23,468	47,520	229,000		229,000	268,595
5815 Advertising / Recruiting	24,1	88	13,686		31,127	10,248	20,751	100,000		100,000	39,760
5820 Fundraising Expense		-	-		-	-	-	-		-	
5875 District Oversight Fee		-	-		-	-	-	-		-	
5890 Interest Expense / Misc. Fees		-	-		-	-	-	-		-	
5899 CMO Management Fee		-	-		-	-	-	-		-	
5900 Communications	9,0	575	5,474		12,451	4,099	8,300	40,000		40,000	29,377
5999 Expense Suspense		-	-		-	-	-	-		-	
5000 Subtotal	\$ 479,3	314	\$ 271,191	\$	616,802	\$ 203,078	\$ 411,201	\$ 1,981,585	\$	1,981,585	\$ 1,656,657
Capital Outlay											
6900 Depreciation Expense		-	-		-	-	-	-		-	
6000 Subtotal		•							•		
Other Outgoing											
7010 Special Education Encroachment		-	_		_	-	- 1			_	
7438 Debt Service - Interest											
7000 Subtotal	1			I					1		
Total Non-Personnel Expenses	\$ 1,618,9	16	\$ 915,965	\$	2,083,289	\$ 685,909	\$ 1,388,859	\$ 6,692,938	\$	6,578,027	\$ 4,684,866
Total Expenses	\$ 3,280,9	930	\$ 1,856,315	\$	4,222,038	\$ 1,390,078	\$ 2,814,692	\$ 13,564,054	\$	13,449,143	\$ 4,684,866