

Magnolia Public Schools

Finance/Audit Committee Meeting

Date and Time

Thursday September 3, 2015 at 6:00 PM

Location

Teleconference 13950 Milton Ave. Ste 200 Westminster, CA 92683 Conference Rm

Regular Meeting Teleconference Information: Dial:1.872.240.3212 Code:184.936.373 Access to the Board Meeting: Any interested parties or community members from remote locations may attend the meeting at the following school sites or the addresses where the Board members are joining the meeting from: • MSA-1 school site: 18238 Sherman Way, Reseda, CA, 91335 • MSA-6 school site: 3754 Dunn Dr., Los Angeles, CA, 90034 • 449 36th Street #2 Brooklyn, NY 11232 • 1745 Technology Dr. Ste 200 San Jose, CA 95110 • 1020 South Olive Street, 7th Floor Los Angeles, CA 90015 In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact the MPS central office. If you need special assistance to attend the meeting, please notify Barbara Torres at (714) 892-5066 x100 to make arrangements and accommodate your disability.

Agenda	Purpose	Presenter	Duration
I. Opening Items			
A. Record Attendance and Guests			
B. Call the Meeting to Order			
C. Approve Minutes of Finance Committee Meeting that took place on June 1, 2015	Approve Minutes		
II. Action/Discussion Item			
A. Unaudited 2014-15 Financial	Vote	Oswaldo Diaz	25
B. Magnolia Science Academy 1 Single Audit Report	Vote	Oswaldo Diaz	10
III. Closing Items			
A. Adjourn Meeting	Vote		

Agenda Cover Sheets

Section:	I. Opening Items
Item:	C. Approve Minutes of Finance Committee Meeting that took
place on June 1, 2015 Purpose: Goal:	Approve Minutes
Submitted by: Related Material:	2015.06.01 Finance Committee Meeting Minutes.pdf

Section:	II. Action/Discussion Item
Item:	A. Unaudited 2014-15 Financial
Purpose:	Vote
Goal:	
Submitted by:	
Related Material:	IIA Unaudited Financials.pdf

Section:	II. Action/Discussion Item
Item:	B. Magnolia Science Academy 1 Single Audit Report
Purpose:	Vote
Goal:	
Submitted by:	
Related Material:	IIB MSA-1 Single Audit Report.pdf



13950 Milton Ave. 200B Westminster, CA 92683 P: (714) 892-5066 F: (714) 362-9588

Magnolia Public Schools Special Finance Committee Board Meeting

Minutes Teleconference

13950 Milton Ave. Ste 200, Conference Room Westminster, CA 92683

Thursday, June 1, 2015 at 6:00 p.m.

Magnolia Public Schools Finance committee members: Dr. Umit Yapanel, President

Ms. Noel Russell-Unterburger, Treasurer Mr. Nguyen Huynh

CEO and Superintendent: Dr. Caprice Young

MEETING AGENDA

- 1. Call to Order: Dr. Yapanel called the meeting to order at 6: 05 p.m.
- 2. Roll Call : Dr. Yapanel called roll, all Finance Committee Members were present.
- 3. Approval of the Agenda: The agenda was approved unanimously.
- 4. Public Comment: There were no public comments.

5. Information Item: Review of the Charter School Facilities Program Staff Report and Adopted Resolution

Mr. Diaz reviewed the Charter School Facilities Program Staff Report and adopted resolution with the Finance Committee. He addressed all Board members' questions and concerns. This was an informational item relating to the CSFA financial soundness determination, and the state apportionment and loan totaling \$17,413,956 to Magnolia Science Academy Santa Ana. No actions were taken.

6. Information Item: Review of MSA-1 Bond Disclosure Requirements

Mr. Diaz reviewed the MSA-1 Bond Disclosure Requirements with the Finance Committee. He addressed all Board members' questions and concerns. The continuing disclosures presented included Magnolia Science Academy 1 information relating to fiscal quarter ended March 31, 2015. This was an informational item and no actions were taken.



13950 Milton Ave. 200B Westminster, CA 92683 P: (714) 892-5066 F: (714) 362-9588

7. Information Item: Review of Standard and Poor's Requirements

Mr. Diaz reviewed the Standard and Poor's Requirements with the Finance Committee and provided additional information regarding the Standard and Poor's review process. He addressed all Board members' questions and concerns. This was an informational item and no actions were taken.

8. Information Item: Review of 2014-15 Third Quarter Unaudited Financials

Mr. Diaz reviewed the 2014-15 Third Quarter unaudited Financials with Finance Committee. The presentation included year over year comparisons and actual vs budget unaudited consolidated statements. He addressed all Board members' questions and concerns. This was an informational item and no actions were taken.

9. Discussion Item: Review of the Preliminary 2015-16 School Budgets

Mr. Diaz reviewed the Preliminary 2015-16 School Budgets with the Finance Committee. He addressed all Board members' questions and concerns. This was an informational item and no actions were taken.

10. Adjournment of Meeting: Dr. Yapanel adjourned the meeting at 8:05 p.m.

These minutes have been adopted by the Board at a regular meeting of the Facility Board Committee held on <u>September 3, 2015</u>. Date:

Saken Sherkhanov, Secretary



Board Of Directors

Board Agenda Item #	II A	
Date:	09.03.2015	
То:	Magnolia Board Finance Committee	
From:	Caprice Young, Ed.D. CEO & Superintendent	
Staff Lead:	Oswaldo Diaz, Chief Financial Officer	
RE:	2014-15 Unaudited Financial Reports	

Proposed Board Recommendation

Action Item. I move that the Board Finance Committee gives their recommendation of the 2014-15 unaudited actuals to the full Board on the September 10, 2015 Regular Board Meeting.

Background

The Unaudited Actuals report is part of an ongoing series of state-required reports for the 2014- 15 fiscal year. Pursuant to Education Code Section 42100 and by Education Code Section 1628, Charter schools must submit the completed unaudited actuals forms to their authorizing agencies by September 15, 2015. The authorizing agencies will submit the forms to their county offices of education, who will in turn submit the forms to the California Department of Education by October 15, 2015.

Unaudited Actuals are based on the preliminary year-end close and will be revised to include accrual adjustments and final audit adjustments.

Revenues

The major source of revenue to Magnolia Public Schools (MPS) is the Local Control Funding Formula (LCFF) apportionment calculated on a base revenue fonnula per unit of Average Daily Attendance (ADA). These unrestricted revenues are based upon each school's ADA multiplied by the LCFF applicable to each of the schools.

Consolidated revenue increased 3.27% from \$32.3 million for FY 2013-14 to \$33.4 million for FY 2014-15. The revenue increase is primarily due to a slight increase in the 2014-15 LCFF Gap Funding percentage. Consolidated revenue increased 0.79% or \$264,000 compared to budget projections, mainly due to a slight overall increase in principal apportionments and federal revenues.

Expense Variances between Budget and Unaudited Actuals

Total consolidated expenses decreased 0.41% or \$130,000 compared to budget projections. Lower than anticipated expenses are mainly due to lower than anticipated Salaries and Benefits and Books & Supplies, a decrease that accounted for \$459,000. The overall consolidated expense



13950 Milton Ave. 200B Westminster, CA 92683 P: (714) 892-5066 F: (714) 362-9588

decrease in budget was offset by an increase in Service and Other Operating Services due to higher than anticipated legal and consulting costs resulting from the litigation with LAUSD (See year over year expenditure variances for additional explanations).

Year Over Year Expenditure Variances

Total salaries and benefits of \$17.7 million represent 55.48% of total consolidated expenses. The year-overyear increase totaling \$742,000 is primarily due to a 7.31% increase of certificated salaries and benefits compared to the previous FY 2013-14. The salaries and benefits increase is due in part to additional hiring of certificated teachers and the board approved salary scale for FY 2014-15 that provided a salary true-up to teachers and schools staff.

Services and Other Operating Expenses increased from \$7.24 million in FY 2013-14 to \$11.36 million in FY 2014-15. This increase is primarily due to a one-time board approved CMO fee apportionment totaling \$1.35 million. The purpose of the one-time indirect cost distribution was to allocate the deficit that had been accumulated over several years relating to un-allocated startup costs, waiving the CMO fees to schools that needed to build reserves, and increases in unrestricted operational costs. In addition, Services and Other Operating Expenses increased due to unanticipated legal and consulting fees totaling approximately \$0.8 million resulting from the litigation with LAUSD. Lastly, Services and Other Operating Expenses increased year over year due to school operating expenses based on the particular needs of each school.

Attachments

2014-15 Unaudited Actuals Report

Name of Staff Originator: Oswaldo Diaz, CFO



13950 MILTON AVE. STE 200 WESTMINSTER, CA 92683

2014 - 2015 UNAUDITED ACTUALS REPORT

Prepared by

Oswaldo Diaz Chief Financial Officer

And

Brock Atar Senior Financial Analyst

Terrence Lee Senior Financial Analyst

> **Cafer Turan** Financial Analyst

Magnolia Public Schools Unaudited Actuals

Unaudited Actuals as of 06/30/2015 (12 months)

(Prepared August 7, 2015)

School	Revenue	Expenses	Net Increase (Decrease) in Net Position	Beginning Net Position	Ending Net Position	Minimum Reserve Requirements (a)
MSA-1	5,295,587	5,418,368	(122,781)	2,223,916	2,101,135	270,918
MSA-2	4,000,366	3,852,074	148,292	839,408	987,700	192,604
MSA-3	4,211,298	4,390,902	(179,605)	692,891	513,286	219,545
MSA-4	2,079,029	1,815,469	263,559	238,592	502,151	90,773
MSA-5	1,019,824	1,018,706	1,118	889,514	890,631	50,935
MSA-6	1,493,504	1,072,529	420,975	64,462	485,437	53,626
MSA-7	2,943,589	2,780,078	163,511	598,512	762,024	139,004
MSA-8	4,536,057	4,527,048	9,009	2,887,458	2,896,467	226,352
MSA-SA	1,806,378	1,753,305	53,073	2,247,638	2,300,711	87,665
MSA-SC	3,268,439	3,172,958	95,481	-	95,481	158,648
MSA-SD	2,737,848	2,571,035	166,813	445,310	612,123	77,131

Notes:

(a) Minimum reserve requirements have been met by all schools.

Unaudited Actuals as of 06/30/2015 (12 months)

(Prepared August 25, 2015)

School	Revenue	Expenses	Net Increase (Decrease) in Net Position	Beginning Net Position	Ending Net Position	Minimum Reserve Requirements (a)
MSA-1	5,295,587	5,268,128	27,459	2,223,916	2,251,375	263,406
MSA-2	4,000,366	3,852,074	148,292	839,408	987,700	192,604
MSA-3	4,211,298	4,200,602	10,695	692,891	703,586	210,030
MSA-4	2,079,029	1,815,469	263,559	238,592	502,151	90,773
MSA-5	1,019,824	1,018,706	1,118	889,514	890,631	50,935
MSA-6	1,493,504	1,072,529	420,975	64,462	485,437	53,626
MSA-7	2,943,589	2,780,078	163,511	598,512	762,024	139,004
MSA-8	4,536,057	4,527,048	9,009	2,887,458	2,896,467	226,352
MSA-SA	1,806,378	1,753,305	53,073	2,247,638	2,300,711	87,665
MSA-SC	3,268,439	3,172,958	95,481	-	95,481	158,648
MSA-SD	2,737,848	2,571,035	166,813	445,310	612,123	77,131

Notes:

(a) Minimum reserve requirements have been met by all schools.

Magnolia Public Schools FY 2014-15 Unaudited Actuals (As of August 7, 2015)												
	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SD	MSA-SA	MSA-SC	Total
TOTAL REVENUE	5,295,587	4,000,366	4,211,298	2,079,029	1,019,824	1,493,504	2,943,589	4,536,057	2,737,848	1,806,378	3,268,439	33,391,918
1000 - Total Certificated Salary	1,834,566	1,562,748	1,562,628	719,722	400,508	454,676	736,143	1,705,076	1,224,529	718,744	1,468,788	12,388,128
2000 - Total Classified Salary	493,599	104,174	205,748	31,763	58,596	53,851	295,856	213,584	143,843	52,285	143,594	1,796,893
3000 - Total Employee Benefits	506,437	462,356	357,509	198,707	123,011	149,574	251,582	514,219	387,417	163,502	429,554	3,543,868
4000 - Total Books and Supplies	465,092	233,163	521,768	128,009	36,655	76,722	285,181	430,702	147,221	109,178	102,373	2,536,064
5000 - Total Services & Other	2,051,022	1,429,700	1,681,755	713,971	384,904	317,692	1,177,219	1,620,997	648,025	684,704	992,649	11,702,638
6000 - Capital Outlay (Depr)	26,486	26,572	27,500	6,284	7,232	8,461	13,600	6,354	20,000	24,892	36,000	203,381
7000 - Other Financing Uses	41,166	33,361	33,994	17,013	7,800	11,553	20,497	36,116	-	-		201,502
TOTAL EXPENDITURES	5,418,368	3,852,074	4,390,902	1,815,469	1,018,706	1,072,529	2,780,078	4,527,048	2,571,035	1,753,305	3,172,958	32,372,474
Excess (Deficit) of Revenues over Expenses	(122,781)	148,292	(179,605)	263,559	1,118	420,975	163,511	9,009	166,813	53,073	95,481	1,019,445

Magnolia Public Schools FY 2014-15 Unaudited Actuals (Revised As of August 25, 2015)

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SD	MSA-SA	MSA-SC	Total
TOTAL REVENUE	5,295,587	4,000,366	4,211,298	2,079,029	1,019,824	1,493,504	2,943,589	4,536,057	2,737,848	1,806,378	3,268,439	33,391,918
1000 - Total Certificated Salary	1,834,566	1,562,748	1,562,628	719,722	400,508	454,676	736,143	1,705,076	1,224,529	718,744	1,468,788	12,388,128
2000 - Total Classified Salary	493,599	104,174	205,748	31,763	58,596	53,851	295,856	213,584	143,843	52,285	143,594	1,796,893
3000 - Total Employee Benefits	506,437	462,356	357,509	198,707	123,011	149,574	251,582	514,219	387,417	163,502	429,554	3,543,868
4000 - Total Books and Supplies	465,092	233,163	521,768	128,009	36,655	76,722	285,181	430,702	147,221	109,178	102,373	2,536,064
5000 - Total Services & Other	1,900,782	1,429,700	1,491,455	713,971	384,904	317,692	1,177,219	1,620,997	648,025	684,704	992,649	11,362,098
6000 - Capital Outlay (Depr)	26,486	26,572	27,500	6,284	7,232	8,461	13,600	6,354	20,000	24,892	36,000	203,381
7000 - Other Financing Uses	41,166	33,361	33,994	17,013	7,800	11,553	20,497	36,116	-	-		201,502
TOTAL EXPENDITURES	5,268,128	3,852,074	4,200,602	1,815,469	1,018,706	1,072,529	2,780,078	4,527,048	2,571,035	1,753,305	3,172,958	32,031,934
Excess (Deficit) of Revenues over Expenses	27,459	148,292	10,695	263,559	1,118	420,975	163,511	9,009	166,813	53,073	95,481	1,359,985

MAGNOLIA PUBLIC SCHOOLS Unaudited Consolidated Statement of Activities

	Twelve Months Ended June 30			
	2015	2014	Variance	%
rdinary Income/Expense				
Income				
8000 · REVENUES				
State Support	\$30,257,139	\$28,067,250	\$2,189,889	7.24%
Federal Support	\$2,573,424	\$2,330,913	\$242,511	9.42%
Local Support	\$561,356	\$1,900,516	(\$1,339,160)	-238.56%
Total Income	\$33,391,918	\$32,298,679	\$1,093,239	3.27%
Expense				
EXPENDITURES				
Certificated Salaries	\$12,388,128	\$11,482,825	\$905,303	7.31%
Classified Salaries	\$1,796,893	\$2,145,788	(\$348,895)	-19.42%
Employee Benefits	\$3,543,868	\$3,358,116	\$185,752	5.24%
Books & Supplies	\$2,536,064	\$2,473,016	\$63,048	2.49%
Services, Other Operating Exp	\$11,362,098	\$7,237,337	\$4,124,761	36.30%
Capital Outlay	\$404,883	\$329,875	\$75,008	18.53%
Total Expense	\$32,031,934	\$27,026,957	\$5,004,977	15.62%
Net Income	\$1,359,985	\$5,271,722	(\$3,911,737)	-287.63%

MAGNOLIA PUBLIC SCHOOLS Unaudited Consolidated Statement of Activities (For the Twelve months ended June 30, 2015)

	Actuals	Budget	Variance	%
linary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$26,581,837	\$26,302,154	\$279,683	1.05%
2 · Federal Revenues	\$2,573,424	\$2,459,557	\$113,867	4.42%
3 · Other State Revenue	\$3,675,302	\$3,666,464	\$8,838	0.24%
4 · Local Revenue	\$561,356	\$699,478	(\$138,122)	-24.61%
Total Income	\$33,391,918	\$33,127,653	\$264,266	0.79%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$12,388,128	\$12,578,459	(\$190,331)	-1.54%
2000 · Classified Salaries	\$1,796,893	\$1,701,419	\$95,474	5.31%
3000 · Employee Benefits	\$3,543,868	\$3,908,006	(\$364,138)	-10.28%
4000 · Books & Supplies	\$2,536,064	\$2,923,258	(\$387,194)	-15.27%
5000 · Services, Other Operating Exp	\$11,362,098	\$10,796,540	\$565,558	4.98%
6000 · Capital Outlay	\$404,883	\$254,644	\$150,239	37.11%
Total Expense	\$32,031,934	\$32,162,326	(\$130,392)	-0.41%
Net Income	\$1,359,985	\$965,327	\$394,658	29.02%

MAGNOLIA SCIENCE ACADEMY - 1 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$4,122,660	\$4,073,485	\$49,175	1.19%
2 · Federal Revenues	\$510,646	\$663,056	(\$152,409)	-29.85%
3 - Other State Revenue	\$588,724	\$568,169	\$20,555	3.49%
4 · Local Revenue	\$73,556	\$75,000	(\$1,444)	-1.96%
Total Income	\$5,295,587	\$5,379,710	(\$84,123)	-1.59%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,834,566	\$1,783,930	\$50,636	2.76%
2000 · Classified Salaries	\$493,599	\$359,250	\$134,349	27.22%
3000 · Employee Benefits	\$506,437	\$562,821	(\$56,384)	-11.13%
4000 · Books & Supplies	\$465,092	\$635,557	(\$170,465)	-36.65%
5000 · Services, Other Operating Exp	\$1,900,782	\$1,723,717	\$177,065	9.32%
6000 · Capital Outlay	\$67,652	\$20,000	\$47,652	70.44%
Total Expense	\$5,268,128	\$5,085,275	\$182,853	3.47%
Net Income	\$27,459	\$294,435	(\$266,976)	-972.28%

MAGNOLIA SCIENCE ACADEMY - 2 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$3,336,116	\$3,264,887	\$71,229	2.14%
2 · Federal Revenues	\$228,498	\$225,983	\$2,515	1.10%
3 · Other State Revenue	\$381,971	\$389,726	(\$7,755)	-2.03%
4 · Local Revenue	\$53,781	\$87,000	(\$33,219)	-61.77%
Total Income	\$4,000,366	\$3,967,596	\$32,770	0.82%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,562,748	\$1,679,402	(\$116,654)	-7.46%
2000 · Classified Salaries	\$104,174	\$72,750	\$31,424	30.16%
3000 · Employee Benefits	\$462,356	\$532,957	(\$70,601)	-15.27%
4000 · Books & Supplies	\$233,163	\$233,183	(\$20)	-0.01%
5000 · Services, Other Operating Exp	\$1,429,700	\$1,207,598	\$222,102	15.53%
6000 · Capital Outlay	\$59,933	\$26,491	\$33,442	55.80%
Total Expense	\$3,852,074	\$3,752,381	\$99,694	2.59%
Net Income	\$148,292	\$215,215	(\$66,923)	-45.13%

MAGNOLIA SCIENCE ACADEMY - 3 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$3,404,296	\$3,418,522	(\$14,226)	-0.42%
2 · Federal Revenues	\$365,375	\$545,870	(\$180,495)	-49.40%
3 · Other State Revenue	\$438,986	\$485,291	(\$46,305)	-10.55%
4 · Local Revenue	\$2,641	\$60,000	(\$57,359)	-2171.87%
Total Income	\$4,211,298	\$4,509,683	(\$298,385)	-7.09%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,562,628	\$1,583,509	(\$20,881)	-1.34%
2000 · Classified Salaries	\$205,748	\$269,593	(\$63,845)	-31.03%
3000 · Employee Benefits	\$357,509	\$491,277	(\$133,768)	-37.42%
4000 · Books & Supplies	\$521,768	\$534,034	(\$12,266)	-2.35%
5000 · Services, Other Operating Exp	\$1,491,455	\$1,165,421	\$326,034	21.86%
6000 · Capital Outlay	\$61,494	\$20,000	\$41,494	67.48%
Total Expense	\$4,200,602	\$4,063,834	\$136,769	3.26%
Net Income	\$10,695	\$445,849	(\$435,154)	-4068.68%

MAGNOLIA SCIENCE ACADEMY - 4 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$1,701,297	\$1,674,360	\$26,937	1.58%
2 · Federal Revenues	\$138,951	\$140,535	(\$1,584)	-1.14%
3 · Other State Revenue	\$176,640	\$168,827	\$7,813	4.42%
4 · Local Revenue	\$62,141	\$25,088	\$37,053	59.63%
Total Income	\$2,079,029	\$2,008,810	\$70,219	3.38%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$719,722	\$743,309	(\$23,587)	-3.28%
2000 · Classified Salaries	\$31,763	\$36,256	(\$4,493)	-14.15%
3000 · Employee Benefits	\$198,707	\$211,984	(\$13,277)	-6.68%
4000 · Books & Supplies	\$128,009	\$194,311	(\$66,302)	-51.79%
5000 · Services, Other Operating Exp	\$713,971	\$805,308	(\$91,337)	-12.79%
6000 · Capital Outlay	\$23,297	\$10,192	\$13,105	56.25%
Total Expense	\$1,815,469	\$2,001,361	(\$185,891)	-10.24%
Net Income	\$263,559	\$7,449	\$256,110	97.17%

MAGNOLIA SCIENCE ACADEMY - 5 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$780,024	\$783,896	(\$3,872)	-0.50%
2 · Federal Revenues	\$78,761	\$59,061	\$19,700	25.01%
3 · Other State Revenue	\$143,106	\$116,811	\$26,295	18.37%
4 · Local Revenue	\$17,933	\$15,588	\$2,345	13.08%
Total Income	\$1,019,824	\$975,356	\$44,468	4.36%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$400,508	\$391,772	\$8,736	2.18%
2000 · Classified Salaries	\$58,596	\$55,504	\$3,092	5.28%
3000 · Employee Benefits	\$123,011	\$137,970	(\$14,959)	-12.16%
4000 · Books & Supplies	\$36,655	\$54,900	(\$18,245)	-49.77%
5000 · Services, Other Operating Exp	\$384,904	\$509,746	(\$124,842)	-32.43%
6000 · Capital Outlay	\$15,032	\$15,000	\$32	0.22%
Total Expense	\$1,018,706	\$1,164,892	(\$146,186)	-14.35%
Net Income	\$1,118	(\$189,536)	\$190,653	17060.39%

MAGNOLIA SCIENCE ACADEMY - 6 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$1,155,329	\$1,087,860	\$67,469	5.84%
2 · Federal Revenues	\$104,470	\$94,358	\$10,112	9.68%
3 · Other State Revenue	\$203,448	\$194,941	\$8,508	4.18%
4 · Local Revenue	\$30,257	\$19,502	\$10,755	35.55%
Total Income	\$1,493,504	\$1,396,661	\$96,843	6.48%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$454,676	\$461,992	(\$7,316)	-1.61%
2000 · Classified Salaries	\$53,851	\$52,350	\$1,501	2.79%
3000 · Employee Benefits	\$149,574	\$150,774	(\$1,200)	-0.80%
4000 · Books & Supplies	\$76,722	\$82,141	(\$5,419)	-7.06%
5000 · Services, Other Operating Exp	\$317,692	\$495,369	(\$177,677)	-55.93%
6000 · Capital Outlay	\$20,014	\$8,461	\$11,553	57.73%
Total Expense	\$1,072,529	\$1,251,087	(\$178,558)	-16.65%
Net Income	\$420,975	\$145,573	\$275,401	65.42%

MAGNOLIA SCIENCE ACADEMY - 7 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$2,049,711	\$2,142,066	(\$92,355)	-4.51%
2 · Federal Revenues	\$246,531	\$234,528	\$12,003	4.87%
3 · Other State Revenue	\$587,056	\$592,014	(\$4,958)	-0.84%
4 · Local Revenue	\$60,292	\$78,000	(\$17,708)	-29.37%
Total Income	\$2,943,589	\$3,046,607	(\$103,018)	-3.50%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$736,143	\$768,733	(\$32,590)	-4.43%
2000 · Classified Salaries	\$295,856	\$352,350	(\$56,494)	-19.10%
3000 · Employee Benefits	\$251,582	\$284,889	(\$33,307)	-13.24%
4000 · Books & Supplies	\$285,181	\$247,174	\$38,007	13.33%
5000 · Services, Other Operating Exp	\$1,177,219	\$976,157	\$201,061	17.08%
6000 · Capital Outlay	\$34,097	\$41,000	(\$6,903)	-20.24%
Total Expense	\$2,780,078	\$2,670,303	\$109,774	3.95%
Net Income	\$163,511	\$376,304	(\$212,792)	-130.14%

MAGNOLIA SCIENCE ACADEMY - 8 Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		•		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$3,611,558	\$3,493,326	\$118,232	3.27%
2 · Federal Revenues	\$306,665	\$303,482	\$3,183	1.04%
3 - Other State Revenue	\$557,626	\$595,731	(\$38,104)	-6.83%
4 · Local Revenue	\$60,208	\$50,000	\$10,208	16.95%
Total Income	\$4,536,057	\$4,442,539	\$93,518	2.06%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,705,076	\$1,766,875	(\$61,799)	-3.62%
2000 · Classified Salaries	\$213,584	\$201,570	\$12,014	5.62%
3000 · Employee Benefits	\$514,219	\$530,195	(\$15,976)	-3.11%
4000 · Books & Supplies	\$430,702	\$484,351	(\$53,649)	-12.46%
5000 · Services, Other Operating Exp	\$1,620,997	\$1,419,868	\$201,129	12.41%
6000 · Capital Outlay	\$42,470	\$10,000	\$32,470	76.45%
Total Expense	\$4,527,048	\$4,412,859	\$114,189	2.52%
Net Income	\$9,009	\$29,680	(\$20,671)	-229.45%

MAGNOLIA SCIENCE ACADEMY - SA Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
linary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$1,155,757	\$912,643	\$243,114	21.04%
2 · Federal Revenues	\$443,864	\$42,897	\$400,967	90.34%
3 - Other State Revenue	\$183,012	\$205,621	(\$22,609)	-12.35%
4 - Local Revenue	\$23,745	\$68,300	(\$44,555)	-187.64%
Total Income	\$1,806,378	\$1,229,461	\$576,917	31.94%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$718,744	\$657,484	\$61,260	8.52%
2000 · Classified Salaries	\$52,285	\$42,496	\$9,789	18.72%
3000 · Employee Benefits	\$163,502	\$157,620	\$5,882	3.60%
4000 · Books & Supplies	\$109,178	\$124,850	(\$15,672)	-14.35%
5000 · Services, Other Operating Exp	\$684,704	\$710,331	(\$25,627)	-3.74%
6000 · Capital Outlay	\$24,892	\$18,500	\$6,392	25.68%
Total Expense	\$1,753,305	\$1,711,281	\$42,024	2.40%
Net Income	\$53,073	(\$481,820)	\$534,893	1007.84%

MAGNOLIA SCIENCE ACADEMY - SC Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$3,021,398	\$3,145,558	(\$124,160)	-4.11%
2 · Federal Revenues	\$55,081	\$63,924	(\$8,843)	-16.05%
3 · Other State Revenue	\$115,052	\$110,206	\$4,846	4.21%
4 · Local Revenue	\$76,908	\$94,000	(\$17,092)	-22.22%
Total Income	\$3,268,439	\$3,413,688	(\$145,249)	-4.44%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,468,788	\$1,470,128	(\$1,340)	-0.09%
2000 · Classified Salaries	\$143,594	\$163,982	(\$20,388)	-14.20%
3000 · Employee Benefits	\$429,554	\$467,866	(\$38,312)	-8.92%
4000 · Books & Supplies	\$102,373	\$138,941	(\$36,568)	-35.72%
5000 · Services, Other Operating Exp	\$992,649	\$1,133,498	(\$140,849)	-14.19%
6000 · Capital Outlay	\$36,000	\$25,000	\$11,000	-100.00%
Total Expense	\$3,172,958	\$3,399,415	(\$226,457)	-7.14%
Net Income	\$95,481	\$14,273	\$81,208	85.05%

MAGNOLIA SCIENCE ACADEMY - SD Unaudited Statement of Activities (For the 12 months ended June 30, 2015)

	Actuals	Budget	Variance	%
inary Income/Expense		-		
Income				
8000 · REVENUES				
1 · Principal Apportionment	\$2,243,691	\$2,305,551	(\$61,860)	-2.76%
2 · Federal Revenues	\$94,582	\$85,863	\$8,719	9.22%
3 · Other State Revenue	\$299,681	\$239,128	\$60,553	20.21%
4 · Local Revenue	\$99,894	\$127,000	(\$27,106)	-27.13%
Total Income	\$2,737,848	\$2,757,543	(\$19,695)	-0.72%
Expense				
EXPENDITURES				
1000 · Certificated Salaries	\$1,224,529	\$1,271,325	(\$46,796)	-3.82%
2000 · Classified Salaries	\$143,843	\$95,318	\$48,525	33.73%
3000 · Employee Benefits	\$387,417	\$379,653	\$7,764	2.00%
4000 · Books & Supplies	\$147,221	\$193,816	(\$46,595)	-31.65%
5000 · Services, Other Operating Exp	\$648,025	\$649,527	(\$1,502)	-0.23%
6000 · Capital Outlay	\$20,000	\$60,000	(\$40,000)	-200.00%
Total Expense	\$2,571,035	\$2,649,639	(\$78,604)	-3.06%
Net Income	\$166,813	\$107,904	\$58,909	35.31%

MSA-1 Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

1			Magnolia Science Academy	1845401		
			ER SCHOOL - FUND 62			
F	Y15		- FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	-					
_						
В			SHEET - FULL ACCRUAL			
						UNAUDITE
						ACTUALS
					Resource	
A	SS	ETS		Object Codes	Codes	AS OF 6/30/1
С	asł	n				
	a) In Co	ounty Treasury	9110		
		1)	Fair Value Adjustment to Cash in County Treasury	9111		
	b) In Ba	anks	9120		1,824,4
	c)	In Re	evolving Fund	9130		
	d) with	Fiscal Agent	9135		
	e) colle	ction awaiting deposit	9140		
In	ves	stmen	ts	9150		
A	ссс	unts I	Receivable(Includes Pledges)	9200		415,42
D	ue	from (Grantor Government	9290		
St	tore	es		9320		
P	rep	aid Ex	penditures	9330		39,0
0	the	r Curr	e	9340		
Fi	xeq	d Asse	ets:			
a)	L	and		9410		
b)	L	and In	nprovements	9420		374,8
c)	L	ess -	Accumulated Depreciation-Land Improvements	9425		(374,8
d)	В	uilding	gs	9430		
e)	L	ess -	Accumulated Depreciation-Buildings	9435		
f)	E	quipm	ent	9440		283,80
g)	L	ess -	Accumulated Depreciation-Equipment	9445		(243,9
h)	V	/ork ir	Progress	9450		
Т	рΤ	AL A	SSETS			2,318,8
LI	AB	ILITIE	ES			
A	ccc	unts I	Payable	9500		217,7
D	ue	to Gra	antor Governments	9590		
		ent Lo		9640		
			Revenue (terminology changed from Deferred Rev	enue) 9650		
Lo	_		i Liabilities:			
	_		Postemployment Benefits	9664		
	_		nsated Absences	9665		
	_		Payable	9666		
	_	· ·	Leases Payable	9667		
			Revenue Bonds Payable	9668		
	0	ther C	General Long-Term Debt	9669		
Т	от	AL LI	ABILITIES			217,7
Ν	ET	POSI	TION, June 30			2,101,1
		-	FUND END BAL & FUND EQTY (this should be z	vero)		

fund							
center							
lookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GR	EEN SHADED COLUMN
					Function		
	ST.	ATEM	ENT OF REVENUES, EXPENSES AND CHANGES IN NET POS	ITIC Object Codes	Codes		
							UNAUTED ACTUALS
							AS OF 6/30/15
/			NUES (SummarySee details below)				
		,	Revenue Limit Sources Federal Revenues	8010-8099			4,122,660.0
		-/		8100-8299			510,646.3
		,	Other State Revenues Other Local Revenues	8300-8599 8600-8799			588,724.3 73,556.0
		4)		0000-0799			73,550.0
		5)	TOTAL REVENUES				5,295,586.6
		3)					3,233,300.0
1	В.	EXPE	NSES_				
			Certificated Salaries	1000-1999			1,834,566.0
		,	Classified Salaries	2000-2999			493,599.0
		3)	Employee Benefits	3000-3999			506,437.0
		4)	Books & Supplies	4000-4999			465,092.0
		5)	Services and Other Operting Expenses	5000-5999			2,051,022.0
		6)	Depreciation	6000-6999			26,486.0
		7)	Other Outgo (excluding Transfers of indirect Costs)	7100-7299, 7400-7499			
			Other Outgo - Transfers of Indirect Costs	7300-7399			41,166.0
		0)		7300-7399			41,100.0
		9)	TOTAL EXPENSES				5,418,368.0
	_						(100 701 0
			ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORI		G SOURCES	& USES	(122,781.3
[-		R FINANCING SOURCES/USES				
		,	Interfund Transfers	0000 0000			
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
		4)	a) Sources	8930-8979			
				00000000			_
				7630-7699			
			b) Uses	7630-7699			
				7630-7699 8980-8999			-
		3)	b) Uses				-
		3) 4)	b) Uses Contributions TOTAL OTHER FINANCING SOURCES/USES				
		3) 4)	Contributions				
	E.	3) 4) NET I	b) Uses Contributions TOTAL OTHER FINANCING SOURCES/USES				- - (122,781.3

		a)	As of June 30 - Unaudited	9791		2,319,569.88
		b)	Audit Adjustments	9793		(95,653.88
		d)	Other Restatements	9795		-
		e)	Adjusted Beginning Net Position			2,223,916.00
	2)	Er	nding Net Position, June 30			2,101,134.68
			Net Investment in Capital Assets	9796		-
			Restricted Net Position	9797		-
		c)	Unrestricted Net Position	9790		2,101,134.68
		1				UNAUTED ACTUALS
R			(DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
	1)	Re	evenue Limit Sources			
		Pr	incipal Apportionment			
			General Purpose Entitlement-Net State Aid	8011	0000	2,493,593.00
			State Aid - PY adjustments	8019	0000	(13,255.00
			Education Protection Account (EPA)	8012	1400	781,115.00
		Re	evenue Limit Transfers			
			Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
			All Other Revenue Limit Transfer- Current Year	8091	0000	
			Transfers to Charter Schools in lieu of Property Taxes	8096	0000	841,892.00
			In Lieu of PropTax - PY adjustments	8096	0000	19,315.00
			Property Taxes Transfers	8097	0000	
	-				1	-
		+	Revenue Limit Transfers - Prior Years	8099	0000	-
		т	DTAL REVENUE LIMIT SOURCES			4,122,660.00
	2)	E	ederal Revenue			
		-	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	97,396.72
	_		Special Ed: IDEA Basic Local Assistance - OT Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	228.58
		-			l	220.00
			Special Education Discretionary Grants Breakfast, Milk, Pregnant & Lactating Students	8182	3310 5310	-
				8220		200,929.00
	_		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	196,858.00
	_		NCLB: T1,Part A Basic School Support	8290	3020	-
	_		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-
	_		Carl D. Perkins Career & Technical Education :Secondary	8290	3550	-
			NCLB:TII, Part A, Teacher Quality	8290	4035	1,174.00
			NCLB:TII, Part A, Administrator Training	8290	4036	
			NCLB:TII, Part D, Enhancing Education Through Technology, For	8290	4045	
			NCLB:TII, Part D, Enhancing Education Through Technology, Com	8290	4046	
			NCLB:TIII,Immigrant Education Program	8290	4201	2,214.00
			NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	11,846.00
			NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS	8290	4610	-
			Other Federal Revenues:	8290	5810	-
			Others (please insert description below)			
		Τ				

		TOTAL FEDERAL REVENUE			510,	646.30
3	3)	Other State Revenue				
		Other State Apportionments				
		Special Education Master Plan				
		Special Education AB602 - CY	8311	6500		535.98
		Special Education AB602 - PY adjustments	8311	6500	8,	935.40
		All Special Ed Apportionments-Current Year	8311	6500		-
		Year Round School Incentive	8425	0000		-
		Child Nutrition: School Program	8520	5310		245.00
		Mandated Costs Reimbursement	8550	0000	51,	504.00
		State Lottery:Unrestricted CY	8560	1100	62,	287.00
		State Lottery:Unrestricted PY adjustments	8560	1100		-
		Lottery- Instructional Materials	8560	6300		-
		After School Education and Safety (ASES)	8590	6010	135,	000.00
		Charter School Facility Grant	8590	6030	27,	217.00
		Quality Education Investment Act	8590	7400		-
		Common Core Standards	8590	7405		-
		All other State Revenues:	8590	7810		-
		Others (please insert description below)		•		-
		Prior Year				
		<u> </u>				
		TOTAL OTHER STATE REVENUE			588,	724.38
4	4)	Other Local Revenues				
		Sales				
		Sale of Equipment/Supplies	8631	0000		-
		Sale of Publications	8632	0000		-
		Food Service Sales	8634	5310		-
		Other Sales	8639	0000		-
		Leases & Rentals	8650	0000		
		Interest	8660	0000		-
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
		Fees and Contracts				
		Child Development Parent Fees	8673	0000		
		Transportation Fees from Indiviuals	8689	0000		
		Interagency Services	8677	0000		
		All Other Fees & Contracts	8689	0000		
		Other Local Revenues	8689	0000	72	556.00
		Grants/Donations	0009			
						745.00
		Fund Raising/Others				
		All Other Local			32,	039.00
		Prior Year				-
<u> </u> _+						
		Tuition	8710	0000		

	Transfore of Apportionments			
	Transfers of Apportionments Special Education SELPA Transfers		+	
	From Districts or Charter Schools	9704	6500	
		8791	-	-
	From County Offices From JPAs	8792	6500	
		8793	6500	
	Other Transfers of Apportionments	0704	0000	
	From Districts or Charter Schools	8791	0000	
	From County Offices	8792	0000	
	From JPAs	8793	0000	
	All Other Transfers in from All Others	8799	0000	
				73,556.00
 TOT				E 205 596 69
	AL REVENUES			5,295,586.68
 	a hu Sub abiaat		1	
hese	s by Sub-object			
		SACS Object	FUNC	UNAUTED ACTUALS AS OF JUNE 30 2015
 1)	Certificated Salaries			
	Teachers' Salaries	1100	1000	1,564,349.00
	Pupil Support Salaries	1200	3110/3140	-
	Librarians	1200	2420	-
	Supervisors' and Administrators' Salaries	1300	2700	270,217.00
	Guidance, Welfare, & Counseling Services	1200	3110	-
	Physical/Mental, Health Services	1200	3140	-
	Other Certificated Salaries	1900	2100	-
	TOTAL CERTIFICATED SALARIES			1,834,566.00
 2)	Classified Salaries	0400	4000	
	Classified Instructional Salaries	2100	1000	-
	Classified Supervisors' and Administrators' Salaries	2300	2100	-
	Clerical, Technical and Office Salaries	2400	2700	493,599.00
	Classified Transportation Salaries	2200	3600	-
	Classified Food Services Salaries	2200	3700	-
	Classified Maintenance & Operations	2200	8100	-
	Other Classified TOTAL CLASSIFIED SALARIES	2900	2100	
				493,599.00
3)	Employee Benefits			
	EE Ben - STRS - Certificated			151,396.00
	EE Ben - STRS - Certificated - Instruction	3101	1000	115,061.00
	EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	36,335.00
	EE Ben - STRS - Certificated - Instructional Library, Media, & Tech		2420	-
1	EE Ben - STRS - Certificated - School Administration	3101	2700	-
1	EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
 1	EE Ben - STRS - Certificated - Health Services	3101	3140	-
 1	EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
	EE Ben - STRS - Classified			-
	EE Ben - STRS - Classified - Instruction	3102	1000	-
	EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	_
	EE Ben - STRS - Classified - School Administration	3102	2700	-
	EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
	EE Ben - STRS - Classified - Food Services	3102	3700	-
 1	EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
	EE Ben - STRS - Classified - Other General Admin	3102	2100	-
 1	EE Ben - PERS - Certificated			26,917.00

· · · · · ·				
	EE Ben - PERS - Certificated - Instruction	3201	1000	-
	EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2100	-
	EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2420	-
	EE Ben - PERS - Certificated - School Administration	3201	2700	26,917.00
	EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3110	-
	EE Ben - PERS - Certificated - Health Services	3201	3140	-
	EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
	EE Ben - PERS - Classified			-
	EE Ben - PERS - Classified - Instruction	3202	1000	-
	EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
	EE Ben - PERS - Classified - School Administration	3202	2700	-
	EE Ben - PERS - Classified - Pupil Transportation	3202	3600	
	EE Ben - PERS - Classified - Food Services	3202	3700	
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	
	EE Ben - PERS - Classified - Other General Administration	3202	2100	
		5202	2100	
				40.447.00
	EE Ben - OASDI Reg - Certificated	0004	4000	49,117.00
	EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	41,656.00
	EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	7,461.00
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	-
	EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
	EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
	EE Ben - OASDI Reg - Classified			13,056.00
	EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
	EE Ben - OASDI Reg - Classified - School Administration	3302	2700	13,056.00
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	_
	EE Ben - OASDI Reg - Classified - Food Services	3302	3700	
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	
	EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	
		0002	2100	
	EE Ben - OASDI Medicare - Certificated			
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	
	EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
	EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
	EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
	EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
			_	
	EE Ben - OASDI Medicare - Classified		_	-
	EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
	EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	-
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	-
	EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
	EE Ben - OASDI Medicare - Classified - Other General Administrat	3302	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert			-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2420	
	EE Ben - Retirement in Lieu of OASDI - Cert - School Administratio	3301	2700	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Other General Admi	3301	2100	-

EE Ben - Retirement in Lieu of OASDI - Classified			
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	-
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	
	3302	2700	
EE Ben - Retirement in Lieu of OASDI - Class - School Administra	3302	3600	
EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportation EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	-
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
EE Ben - Health & Welfare Benefits - Certificated			164,511.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	139,522.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	24,989.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	-
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	_
EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	
EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	-
EE Ben - Health & Welfare Benefits - Classified			43,732.00
EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	_
EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	43,732.00
EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	<u> </u>
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	-
EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
EE Ben - Unemployment Insurance - Certificated			28,151.00
EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	23,874.00
EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	4,277.00
EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	
EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	-
EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	
EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
	0001	2100	
EE Ben - Unemployment Insurance - Classified			7,483.00
EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	
EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	7,483.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	
EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	
	0002	2100	
 EE Ben - Workers' Compensation - Certificated			-
EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	•
 EE Ben - Workers' Compensation - Cert - Instruction	3601	2100	-
	3601	2420	-
 EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	-
EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	-
 EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services	3601	3110	-
	3601	2100	-
 EE Ben - Workers' Compensation - Cert - Other General Admin	3001	2100	-
 EE Don Workers' Comparentian Classified			47 545 00
 EE Ben - Workers' Compensation - Classified	0000	1000	17,545.00
 EE Ben - Workers' Compensation - Class - Instruction	3602	1000	14,880.00
EE Ben - Workers' Compensation - Class - Instructional Supervisio	3602	2100	2,665.00
 EE Ben - Workers' Compensation - Class - School Administration	3602	2700	
 EE Ben - Workers' Compensation - Class - Pupil Transportation	3602	3600	
EE Ben - Workers' Compensation - Class - Food Services	3602	3700	-

		EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	-
		EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
		E Den Workers Compensation Class Other Ceneral Adminis	0002	2100	
		EE Ben - OPEB, Allocated			4,529.00
	+	EE Ben - OPEB, Allocated - Instruction	3701	1000	4,329.00
	+	EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
	+	EE Ben - OPEB, Allocated - Instructional Supervision and Adm EE Ben - OPEB, Allocated - School Administration	3701	2700	4,529.00
	+		3701	3600	4,329.00
	+	EE Ben - OPEB, Allocated - Pupil Transportation			-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
	+				
		EE Ben - OPEB, Active Employees			-
	+	EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
	\rightarrow	EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
	\rightarrow	EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
	\perp	EE Ben - OPEB, Active Emp - Food Services	3702	3700	-
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	-
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	-
		EE Ben - Other Employment Benefits - Certificated			-
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000	-
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	-
		EE Ben - Other Emp Benefits - Cert - Instructional Library, Media,	3901	2420	-
		EE Ben - Other Emp Benefits - Cert - School Administration	3901	2700	-
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901	3110	-
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	-
		EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	-
		EE Ben - Other Employment Benefits - Classified			-
	-	EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	-
	-	EE Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100	-
	-	EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	-
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	_
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	
		EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	
			3302	2100	
		TOTAL EMPLOYEE BENEFITS			506,437.00
					500,437.00
4)		poks & Supplies			
(4)		Approved Textbooks and Core Curricula Materials	4100	1000	28.620.00
		Approved Textbooks and Core Curricula Materials	4100		28,620.00 11,925.00
			4000	1000	
	_	Books and Other Reference Materials	4200	1000	
	\mp	Books and Other Reference Materials Materials and Supplies	4300	1000	145,589.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment	4300 4400	1000 1000	145,589.00 14,393.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies	4300 4400 4300	1000 1000 2700	145,589.00 14,393.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation	4300 4400 4300 4300	1000 1000 2700 3600	145,589.00 14,393.00 3,331.00 -
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies	4300 4400 4300	1000 1000 2700	145,589.00 14,393.00 3,331.00 - 261,234.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation	4300 4400 4300 4300	1000 1000 2700 3600	145,589.00 14,393.00 3,331.00 - 261,234.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES	4300 4400 4300 4300	1000 1000 2700 3600	145,589.00 14,393.00 3,331.00 - 261,234.00
5)		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses	4300 4400 4300 4300	1000 1000 2700 3600 3700	145,589.00 14,393.00 3,331.00 - 261,234.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES	4300 4400 4300 4300	1000 1000 2700 3600	145,589.00 14,393.00 3,331.00 - 261,234.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses	4300 4400 4300 4300 4700	1000 1000 2700 3600 3700	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services	4300 4400 4300 4300 4700 5800	1000 1000 2700 3600 3700 2 2 2 2 2 2 2 2 2 2 2 2 2	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - 11,658.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Personal Other Operating Expenses Personal Services Travel and Conference	4300 4400 4300 4300 4700 5800 5200 5300	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - 11,658.00 34,245.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance	4300 4400 4300 4700 5800 5200 5300 5400	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 7200 7200	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - 11,658.00 34,245.00 27,473.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services	4300 4400 4300 4700 5800 5200 5300 5400 5500	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 8100	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - - 11,658.00 34,245.00 27,473.00 60,605.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements	4300 4400 4300 4700 5800 5200 5300 5400 5500 5600	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 8100 8100	145,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - - 11,658.00 34,245.00 27,473.00 60,605.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services	4300 4400 4300 4700 5800 5200 5300 5400 5500	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 8100	14,5,589.00 14,393.00 3,331.00 - 261,234.00 465,092.00 - 11,658.00 34,245.00 27,473.00 60,605.00 -

	Communications	5900	8100	13,334.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			2,051,022.00
 6)	Depreciation			
 	Depreciation Expense	6900	8100	26,486.00
	TOTAL DEPRECIATION			26,486.00
 7)	Other Outre (evaluating Transfers of Indirect Costs)			
 7)	Other Outgo (excluding Transfers of Indirect Costs)			
 		7440		
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		
 	Tuition, Excess Costs, and/or Deficit Payments			-
 	Payments to Districts or Charter School	7141		-
 	Payments to County Offices	7142		-
 	Payments to JPAs	7143		-
 	Other Transfers Out			
	All Other Transfers	7281-7283		-
	All Other Transfers Out to All Others	7299		-
	Debt Service			
 	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
 	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	41,166.00
	All Other Financing Uses	7699	9100	-
 ТОТ				5,418,368.00
CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-
	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF			

MSA-2 Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

01		Magnolia Science Academy #2	1846101	L	
		ER SCHOOL - FUND 62			
F	FY15 UAR	- FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
—					
F		SHEET - FULL ACCRUAL			
					UNAUDITED
					ACTUALS
				Resource	
	ASSETS		Object Codes	Codes	AS OF 6/30/15
	Cash				
$ \rightarrow $		ounty Treasury	9110		
	1)	Fair Value Adjustment to Cash in County Treasury	9111		
$ \rightarrow $	b) In Ba		9120		571,070
		evolving Fund	9130		
	,	Fiscal Agent	9135		
\square		ction awaiting deposit	9140		
	nvestment		9150		
		Receivable(Includes Pledges)	9200		368,093
		Grantor Government	9290		
	Stores		9320		
	-	penditures	9330		103,066
	Other Curr		9340		
	Fixed Asse	ets:			
	a) Land		9410		
	- ·	nprovements	9420		
	-	Accumulated Depreciation-Land Improvements	9425		
	d) Building		9430		
	-	Accumulated Depreciation-Buildings	9435		
,	i) Equipm		9440		198,584
		Accumulated Depreciation-Equipment	9445		(158,227
h	n) Work in	Progress	9450		
T	TOTAL AS	SSETS			1,082,586
	LIABILITIE				
	Accounts F		9500		44,884
		antor Governments	9590		
	Current Lo		9640		50,002
		Revenue (terminology changed from Deferred Revenue)	9650		
<u> </u> L	-	Liabilities:			
-+		Postemployment Benefits	9664		
-+		nsated Absences	9665		
-+		Payable	9666		
-+		Leases Payable	9667		
-+		Revenue Bonds Payable	9668		
-+	Other C	General Long-Term Debt	9669		
-+					
T	IOTAL LI	ABILITIES			94,886
N	NET POSI	TION, June 30			987,699
\square					
		FUND END BAL & FUND EQTY (this should be zero)			

fund							
center							
lookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GR	EEN SHADED COLUM
					Function		
	ST		IENT OF REVENUES, EXPENSES AND CHANGES IN NET POS	TIC Object Codes	Codes		
							UNAUTED ACTUALS
	^	DEV	ENUES (Summary See details below)				AS OF 6/30/15
	A.	1)	ENUES (SummarySee details below) Revenue Limit Sources	8010-8099			3,336,116
	-	2)	Federal Revenues	8100-8299			228,497
		3)	Other State Revenues	8300-8599			381,971
		4)	Other Local Revenues	8600-8799			53,781
		,					, -
		5)	TOTAL REVENUES				4,000,366.
	В.	EXP	ENSES				
		1)	Certificated Salaries	1000-1999			1,562,748
		2)	Classified Salaries	2000-2999			104,174.
		3)	Employee Benefits	3000-3999			462,356.
		4)	Books & Supplies	4000-4999			233,163.
		5)	Services and Other Operting Expenses	5000-5999			1,429,700
		6)	Depreciation	6000-6999 7100-7299,			26,572
		7)	Other Outgo (excluding Transfers of indirect Costs)	7400-7499			-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			33,361
		-/					
		9)	TOTAL EXPENSES				3,852,074
	c.	EXC	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE		G SOURCES	& USES	148,291
			ER FINANCING SOURCES/USES				
	<i>D</i> .	1)	Interfund Transfers				
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
			b) Uses	7630-7699			-
		3)	Contributions	8980-8999			-
		4)	TOTAL OTHER FINANCING SOURCES/USES				
	E.	NET	INCREASE (DECREASE) IN NET POSITION				148,291.
	F.	NET	POSITION				
	-	1)	Beginning Net Position				
		a)	As of June 30 - Unaudited	9791		848,549.30	
----------	----	----	--	-------------	---------------	-----------------	
		b)	Audit Adjustments	9793		(9,141.00)	
		d)	Other Restatements	9795		-	
		e)	Adjusted Beginning Net Position			839,408.30	
	2)	E	nding Net Position, June 30			987,699.99	
		,	Net Investment in Capital Assets	9796		-	
	_		Restricted Net Position	9797		-	
		c)	Unrestricted Net Position	9790		987,699.99	
						UNAUTED ACTUALS	
	_						
<u> </u>			(DETAILS)	SACS Object	Resource Code	AS OF 6/30/15	
	1)	-	evenue Limit Sources				
		Pi	incipal Apportionment				
			General Purpose Entitlement-Net State Aid	8011	0000	1,961,811.00	
			State Aid - PY adjustments	8019	0000	(17,532.00	
			Education Protection Account (EPA)	8012	1400	653,720.00	
		R	evenue Limit Transfers				
			Unrestricted Revenue Limit Transfers - Current Year	8091	0000		
			All Other Revenue Limit Transfer- Current Year	8091	0000	2,117.00	
			Transfers to Charter Schools in lieu of Property Taxes	8096	0000	720,590.00	
			In Lieu of PropTax - PY adjustments	8096	0000	15,410.00	
			Property Taxes Transfers	8097	0000	10,410.00	
	-	_				-	
		-	Revenue Limit Transfers - Prior Years	8099	0000	-	
		т	DTAL REVENUE LIMIT SOURCES			3,336,116.00	
	2)	Fe	ederal Revenue				
			Special Ed: IDEA Basic Local Assistance - CY	8181	3310	83,363.57	
			Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	182.37	
			Special Education Discretionary Grants	8182	3310	102.57	
	_		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	-	
			NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	133,388.00	
	-	_	-		+	133,300.00	
	_		NCLB: T1,Part A Basic School Support	8290	3020	-	
	_		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-	
			Carl D. Perkins Career & Technical Education :Secondary	8290	3550	-	
			NCLB:TII, Part A, Teacher Quality	8290	4035	2,219.00	
			NCLB:TII, Part A, Administrator Training	8290	4036		
			NCLB:TII, Part D, Enhancing Education Through Technology, Forr	8290	4045		
			NCLB:TII, Part D, Enhancing Education Through Technology, Com	8290	4046	-	
			NCLB:TIII,Immigrant Education Program	8290	4201	2,975.00	
			NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	6,370.00	
			NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS	8290	4610	-	
			Other Federal Revenues:	8290	5810	-	
			Others (please insert description below)				
						-	
			-				
	_	_					
		+					
	_		-				
	+	1					
	1					-	

	TOTAL FEDERAL REVENUE			228,497.94
 3)	Other State Revenue			
	Other State Apportionments			
	Special Education Master Plan			
	Special Education AB602 - CY	8311	6500	244,395.28
	Special Education AB602 - PY adjustments	8311	6500	7,128.88
	All Special Ed Apportionments-Current Year	8311	6500	21,051.00
	Year Round School Incentive	8425	0000	-
	Child Nutrition: School Program	8520	5310	-
	Mandated Costs Reimbursement	8550	0000	37,302.00
	State Lottery:Unrestricted CY	8560	1100	56,078.00
	State Lottery:Unrestricted PY adjustments	8560	1100	-
	Lottery- Instructional Materials	8560	6300	14,896.00
	After School Education and Safety (ASES)	8590	6010	-
	Charter School Facility Grant	8590	6030	-
	Quality Education Investment Act	8590	7400	-
	Common Core Standards	8590	7405	-
	All other State Revenues:	8590	7810	1,120.00
	Others (please insert description below)			-
	Prior Year			
	FY 14-15 Assestment reimbursement			1,120.00
	TOTAL OTHER STATE REVENUE			291 071 16
 4)	Other Local Revenues			381,971.16
 4)	Sales			
	Sale of Equipment/Supplies	0621	0000	
	Sale of Equipment/Supplies	8631		-
	Sale of Publications		0000	-
	Exact Over the Oxford		5040	
	Food Service Sales	8634	5310	-
	Other Sales	8634 8639	0000	-
	Other Sales Leases & Rentals	8634 8639 8650	0000 0000	
	Other Sales Leases & Rentals Interest	8634 8639 8650 8660	0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments	8634 8639 8650	0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts	8634 8639 8650 8660 8662	0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees	8634 8639 8650 8660 8662 8662 8673	0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals	8634 8639 8650 8660 8662 8662 8673 8689	0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services	8634 8639 8650 8660 8662 8662 8673 8689 8677	0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	- · · · · · · · · · · · · · · · · · · ·
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues	8634 8639 8650 8660 8662 8662 8673 8689 8677	0000 0000 0000 0000 0000 0000 0000 0000	- - - - - - - - - - - - - - - - - - -
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	
	Other Sales Leases & Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Child Development Parent Fees Transportation Fees from Indiviuals Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8634 8639 8650 8660 8662 8662 8673 8689 8677 8689	0000 0000 0000 0000 0000 0000 0000 0000 0000	

	Transfers of Apportionments			
	Special Education SELPA Transfers			
	From Districts or Charter Schools	8791	6500	
	From County Offices	8792	6500	
	From JPAs	8793	6500	
	Other Transfers of Apportionments	0795	0500	
	From Districts or Charter Schools	0704	0000	
		8791		
	From County Offices	8792	0000	
	From JPAs	8793	0000	
	All Other Transfers in from All Others	8799	0000	
				53,781.00
то	TAL REVENUES			4,000,366.10
1 1			1 1	.,
Expe	es by Sub-object			
		SACS Object	FUNC	UNAUTED ACTUALS AS OF JUNE 30 2015
1)	Certificated Salaries			
	Teachers' Salaries	1100	1000	1,366,092.04
	Pupil Support Salaries	1200	3110/3140	-
	Librarians	1200	2420	-
	Supervisors' and Administrators' Salaries	1300	2700	196,656.00
	Guidance, Welfare, & Counseling Services	1200	3110	-
	Physical/Mental, Health Services	1200	3140	-
	Other Certificated Salaries	1900	2100	-
	TOTAL CERTIFICATED SALARIES			1,562,748.04
2)	Classified Salaries	0400	4000	
	Classified Instructional Salaries	2100	1000	-
	Classified Supervisors' and Administrators' Salaries	2300	2100	-
	Clerical, Technical and Office Salaries	2400	2700	33,337.00
	Classified Transportation Salaries Classified Food Services Salaries	2200	3600	
		2200	3700	
	Classified Maintenance & Operations	2200	8100	-
	Other Classified	2900	2100	70,837.00
	TOTAL CLASSIFIED SALARIES			104,174.00
3)	Employee Benefits			
	EE Ben - STRS - Certificated			130,422.00
	EE Ben - STRS - Certificated - Instruction	3101	1000	114,198.00
	EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
	EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
	EE Ben - STRS - Certificated - School Administration	3101	2700	16,224.00
	EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
	EE Ben - STRS - Certificated - Health Services	3101	3140	-
	EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
	EE Ben - STRS - Classified			-
	EE Ben - STRS - Classified - Instruction	3102	1000	-
	EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
	EE Ben - STRS - Classified - School Administration	3102	2700	-
	EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
	EE Ben - STRS - Classified - Food Services	3102	3700	-
	EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
	EE Ben - STRS - Classified - Other General Admin	3102	2100	-
$ \rightarrow $				
	EE Ben - PERS - Certificated			-

EE Ben - PERS - Certificated - Instruction	3201	1000	
	3201	2100	
EE Ben - PERS - Certificated - Instructional Supv and Adm EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2420	
	3201	2700	
EE Ben - PERS - Certificated - School Administration		3110	
EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3140	-
EE Ben - PERS - Certificated - Health Services	3201		
EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
			E 010 00
EE Ben - PERS - Classified	2000	4000	5,012.00
EE Ben - PERS - Classified - Instruction	3202	1000	
EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
EE Ben - PERS - Classified - School Administration	3202	2700	5,012.00
EE Ben - PERS - Classified - Pupil Transportation	3202	3600	
EE Ben - PERS - Classified - Food Services	3202	3700	
EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	
EE Ben - PERS - Classified - Other General Administration	3202	2100	
EE Ben - OASDI Reg - Certificated	0004	4000	
EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-
EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	
EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	-
EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
 EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Reg - Classified			3,052.00
EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
EE Ben - OASDI Reg - Classified - School Administration	3302	2700	984.00
EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	2,068.00
EE Ben - OASDI Medicare - Certificated			32,732.00
EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	30,047.00
EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	2,685.00
EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Medicare - Classified			854.00
EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	169.00
EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
EE Ben - OASDI Medicare - Classified - Other General Administra	3302	2100	685.00
EE Ben - Retirement in Lieu of OASDI - Cert			-
EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	-
EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301	2700	-
EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
EE Ben - Retirement in Lieu of OASDI - Cert - Other General Admi	3301	2100	

EE Ben - Retirement in Lieu of OASDI - Classified			
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	
EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv	3302	2700	-
EE Ben - Retirement in Lieu of OASDI - Class - School Administra EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportatio	3302	3600	-
EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportation	3302	3700	-
		8100	-
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302		-
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
EE Ben - Health & Welfare Benefits - Certificated			245 680 00
	2404	1000	245,689.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	223,414.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	-
EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	
EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	22,275.00
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	-
EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	-
EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	-
		_	
EE Ben - Health & Welfare Benefits - Classified			7,425.00
 EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	-
EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	7,425.00
EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	-
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	-
EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
EE Ben - Unemployment Insurance - Certificated			813.00
EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	728.00
EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	-
EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	-
EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	85.00
EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
EE Ben - Unemployment Insurance - Classified			26.00
EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	
EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	26.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	-
EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	
	0002		
EE Ben - Workers' Compensation - Certificated		+	18,558.00
 EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	16,912.00
 EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	10,912.00
			-
 EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	1 646 00
 EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	1,646.00
 EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	-
 EE Ben - Workers' Compensation - Cert - Health Services	3601	3140	-
 EE Ben - Workers' Compensation - Cert - Other General Admin	3601	2100	
 EE Ben - Workers' Compensation - Classified			549.00
 EE Ben - Workers' Compensation - Class - Instruction	3602	1000	-
 EE Ben - Workers' Compensation - Class - Instructional Supervisio	3602	2100	-
 EE Ben - Workers' Compensation - Class - School Administration	3602	2700	549.00
EE Ben - Workers' Compensation - Class - Pupil Transportation	3602	3600	
 EE Ben - Workers' Compensation - Class - Food Services	3602	3700	

· · · · · ·		EE Day Westerel Organization Olars DischMaisteren A	d 0000	0400	
		EE Ben - Workers' Compensation - Class - Plant Maintenance &		8100	-
		EE Ben - Workers' Compensation - Class - Other General Admin	is 3602	2100	-
		EE Ben - OPEB, Allocated			-
		EE Ben - OPEB, Allocated - Instruction	3701	1000	-
		EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
		EE Ben - OPEB, Allocated - School Administration	3701	2700	-
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
		EE Ben - OPEB, Active Employees			-
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
		EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
		EE Ben - OPEB, Active Emp - Food Services	3702	3700	-
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	-
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	<u> </u>
			0.02		
		EE Ben - Other Employment Benefits - Certificated			17,224.00
	-	EE Ben - Other Employment Benefits - Cert - Instruction	3901	1000	17,224.00
	-	EE Ben - Other Emp Benefits - Cert - Instructional Supervision ar		2100	17,224.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and EE Ben - Other Emp Benefits - Cert - Instructional Library, Media		2420	-
			3901	2700	
		EE Ben - Other Emp Benefits - Cert - School Administration		3110	-
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Se		3140	-
		EE Ben - Other Emp Benefits - Cert - Health Services	3901		-
		EE Ben - Other Emp Benefits - Cert - Other General Administration	or 3901	2100	-
		EE Ben - Other Employment Benefits - Classified			
		EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	-
		EE Ben - Other Emp Benefits - Class - Instructional Supervision a		2100	-
		EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	-
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Ope	ra 3902	8100	-
		EE Ben - Other Emp Benefits - Class - Other General Administra	tic 3902	2100	-
		TOTAL EMPLOYEE BENEFITS			462,356.00
	4)	Books & Supplies			
		Approved Textbooks and Core Curricula Materials	4100	1000	14,921.00
		Books and Other Reference Materials	4200	1000	40,867.00
		Materials and Supplies	4300	1000	93,485.00
		Noncapitalized Equipment	4400	1000	8,111.00
		Other Supplies	4300	2700	
			4300 4300	2700 3600	-
		Other Supplies			
		Other Supplies Pupil Transportation	4300	3600	
		Other Supplies Pupil Transportation Food Service Supplies	4300	3600	,
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES	4300	3600	,
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses	4300 4700	3600 3700	,
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services	4300 4700 5800	3600 3700 2700	233,163.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference	4300 4700 5800 5200	3600 3700 2700 2700 2700	233,163.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships	4300 4700 5800 5200 5300	3600 3700 2700 2700 7200	233,163.00 16,316.00 3,294.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance	4300 4700 5800 5200 5300 5400	3600 3700 2700 2700 7200 7200	233,163.00 16,316.00 3,294.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships	4300 4700 5800 5200 5300	3600 3700 2700 2700 7200 7200 8100	233,163.00 16,316.00 3,294.00 23,093.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance	4300 4700 5800 5200 5300 5400	3600 3700 2700 2700 7200 7200	233,163.00 233,163.00 23,093.00 23,093.00 514.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services	4300 4700 5800 5200 5300 5400 5500	3600 3700 2700 2700 7200 7200 8100	233,163.00 233,163.00 23,294.00 23,093.00 514.00
	5)	Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES Services and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements	4300 4700 5800 5200 5300 5400 5500 5600	3600 3700 2700 2700 7200 7200 8100 8100	

	Communications	5900	8100	13,828.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,429,700.16
6)	Depreciation			
	Depreciation Expense	6900	8100	26,572.00
	TOTAL DEPRECIATION			26,572.00
7)	Other Outgo (excluding Transfers of Indirect Costs)			
	Tuition			
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		-
	Tuition, Excess Costs, and/or Deficit Payments			-
	Payments to Districts or Charter School	7141		-
	Payments to County Offices	7142		-
	Payments to JPAs	7143		-
	Other Transfers Out			
	All Other Transfers	7281-7283		-
	All Other Transfers Out to All Others	7299		-
	Debt Service			
	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		_
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
8)	Direct Support/Indirect Costs/All Other Financing Uses			
- 0)	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	33,361.21
	All Other Financing Uses	7699	9100	
тот	AL EXPENSES	1000		3,852,074.41
CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-

MSA-3 Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

846401	Magnolia Science Academy 3	1846401		-
	FI CHARTER SCHOOL - FUND 62			
	FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			
				UNAUDITED
			_	ACTUALS
	400570	Object Codes	Resource	
	ASSETS	Object Codes	Codes	AS OF 6/30/15
	Cash			
	a) In County Treasury	9110		-
	1) Fair Value Adjustment to Cash in County Treasury	9111		-
	b) In Banks	9120		313,439.00
	c) In Revolving Fund	9130		-
	d) with Fiscal Agent	9135		-
	e) collection awaiting deposit	9140		-
	Investments	9150		-
	Accounts Receivable(Includes Pledges)	9200		347,342.00
	Due from Grantor Government	9290		-
	Stores	9320		-
	Prepaid Expenditures	9330		
	Other Curre	9340		-
	Fixed Assets:			
	a) Land	9410		-
	b) Land Improvements	9420		-
	c) Less - Accumulated Depreciation-Land Improvements	9425		-
	d) Buildings	9430		-
	e) Less - Accumulated Depreciation-Buildings	9435		_
	f) Equipment	9440		136,648.00
	g) Less - Accumulated Depreciation-Equipment	9445		(125,557.00
	h) Work in Progress	9450		(120,007.00
		0400		
	TOTAL ASSETS			671,872.00
				071,072.00
		0500		150 505 70
	Accounts Payable	9500		158,585.79
	Due to Grantor Governments	9590		-
	Current Loans	9640		-
	Unearned Revenue (terminology changed from Deferred Revenue)	9650		-
	Long-Term Liabilities:			
	Other Postemployment Benefits	9664		-
	Compensated Absences	9665		-
	COPs Payable	9666		-
	Capital Leases Payable	9667		-
	Lease Revenue Bonds Payable	9668		-
	Other General Long-Term Debt	9669		-
	TOTAL LIABILITIES			158,585.79
	NET POSITION, June 30			513,286.21
	DIFF BET. FUND END BAL & FUND EQTY (this should be zero)			-

fund							
center							
ookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GR	EEN SHADED COLUMN
	ст	ATE 84		ITIC Object Codes	Function Codes		
	51/		ENT OF REVENUES, EXPENSES AND CHANGES IN NET POS	THC Object Codes	Codes		
							UNAUTED ACTUALS
							AS OF 6/30/15
	A.	REVE	NUES (SummarySee details below)				
			Revenue Limit Sources	8010-8099			3,404,296.0
	_	,	Federal Revenues	8100-8299			365,374.7
	_		Other State Revenues	8300-8599			438,985.9
		4)	Other Local Revenues	8600-8799			2,641.0
		5)	TOTAL REVENUES				4,211,297.6
I			<u>INSES</u>				
	_	'	Certificated Salaries	1000-1999			1,562,628.0
	_	,	Classified Salaries	2000-2999			205,748.0
	_		Employee Benefits	3000-3999			357,509.0
			Books & Supplies Services and Other Operting Expenses	4000-4999 5000-5999			521,768.0 1,681,755.0
			Depreciation	6000-6999			27,500.0
		0)	Depreciation	7100-7299,			21,500.0
		7)	Other Outgo (excluding Transfers of indirect Costs)	7400-7499			-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			33,994.4
		9)	TOTAL EXPENSES				4,390,902.4
	c.	EXCE	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE	OTHER FINANCIN	G SOURCES	& USES	(179,604.7
							(,
[-						
		,	Interfund Transfers a) Transfers In	0000 0000			
			b) Transfers Out	8900-8929 7600-7629			
				7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
			b) Uses	7630-7699			-
		3)	Contributions	8980-8999			-
			TOTAL OTHER FINANCING SOURCES/USES				-
		4)	TOTAL OTHER FINANCING SOURCES/03ES				
			NCREASE (DECREASE) IN NET POSITION				(179,604.7
	E.	NETI					(179,604.)

		a)	As of June 30 - Unaudited	9791		691,634.00
		b)	Audit Adjustments	9793		1,257.00
		d)	Other Restatements	9795		-
		e)	Adjusted Beginning Net Position			692,891.00
	2)	E	nding Net Position, June 30			513,286.21
		a)	Net Investment in Capital Assets	9796		-
		b)	Restricted Net Position	9797		-
		c)	Unrestricted Net Position	9790		513,286.21
_	1				I I	UNAUTED ACTUALS
		_	L			
R	eveni	ies	(DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
	1)	R	evenue Limit Sources			
		P	rincipal Apportionment			
			General Purpose Entitlement-Net State Aid	8011	0000	2,044,124.00
			State Aid - PY adjustments	8019	0000	(10,451.00
			Education Protection Account (EPA)	8012	1400	642,363.00
		D	evenue Limit Transfers	0012		042,000.00
			Unrestricted Revenue Limit Transfers - Current Year	8001	0000	
		_		8091		
			All Other Revenue Limit Transfer- Current Year	8091	0000	
			Transfers to Charter Schools in lieu of Property Taxes	8096	0000	712,958.00
			In Lieu of PropTax - PY adjustments	8096	0000	15,302.00
			Property Taxes Transfers	8097	0000	-
			Revenue Limit Transfers - Prior Years	8099	0000	-
		_				
			DTAL REVENUE LIMIT SOURCES			3,404,296.00
	2)	Fe	ederal Revenue			
				8181	3310	82,480.67
			Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	181.09
		+	Special Education Discretionary Grants	8182	3310	-
		-	Breakfast, Milk, Pregnant & Lactating Students	8220	5310	199,980.00
			NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	80,071.00
			NCLB: T1,Part A Basic School Support		l	00,071.00
				8290	3020	-
			NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-
			Carl D. Perkins Career & Technical Education :Secondary	8290	3550	-
			NCLB:TII, Part A, Teacher Quality	8290	4035	2,475.00
			NCLB:TII, Part A, Administrator Training	8290	4036	
			NCLB:TII, Part D, Enhancing Education Through Technology, Form	8290	4045	
			NCLB:TII, Part D, Enhancing Education Through Technology, Corr	8290	4046	
			NCLB:TIII,Immigrant Education Program	8290	4201	187.00
			NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	-
			NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS		4610	_
			Other Federal Revenues:	8290	5810	_
			Others (please insert description below)	0200		
						-
	_		-			
		+				
	+	+				
	+	+				
		+				-
1	1					·

		TOTAL FEDERAL REVENUE			365,374.76
3))	Other State Revenue			
		Other State Apportionments			
		Special Education Master Plan			
		Special Education AB602 - CY	8311	6500	 241,806.90
		Special Education AB602 - PY adjustments	8311	6500	7,079.00
		All Special Ed Apportionments-Current Year	8311	6500	-
		Year Round School Incentive	8425	0000	 -
		Child Nutrition: School Program	8520	5310	16,047.00
		Mandated Costs Reimbursement	8550	0000	35,822.00
		State Lottery:Unrestricted CY	8560	1100	40,731.00
		State Lottery:Unrestricted PY adjustments	8560	1100	-
		Lottery- Instructional Materials	8560	6300	-
		After School Education and Safety (ASES)	8590	6010	97,500.00
		Charter School Facility Grant	8590	6030	-
		Quality Education Investment Act	8590	7400	-
		Common Core Standards	8590	7405	-
		All other State Revenues:	8590	7810	-
		Others (please insert description below)			-
		Prior Year			
		-			
		-			
		—			
		-			
		_			
		<u> </u>			
		TOTAL OTHER STATE REVENUE			438,985.90
4))	Other Local Revenues			
		Sales			
		Sale of Equipment/Supplies	8631	0000	-
		Sale of Publications	8632	0000	-
		Food Service Sales	8634	5310	-
		Other Sales	8639	0000	-
		Leases & Rentals	8650	0000	
		Interest	8660	0000	-
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000	
		Fees and Contracts			
		Child Development Parent Fees	8673	0000	
		Transportation Fees from Indiviuals	8689	0000	
		Interagency Services	8677	0000	
		All Other Fees & Contracts	8689	0000	
		Other Local Revenues	8689	0000	2,641.00
		Grants/Donations			91.00
		Fund Raising/Others			
		All Other Local			2,550.00
		Prior Year			
				1	
		Tuition All Other Transfers In	8710 8781-8783	0000	

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	-
		From County Offices	8792	6500	
		From JPAs	8793	6500	
		Other Transfers of Apportionments			
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
	_	From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE	0799	0000	2 644 00
					2,641.00
т	רר∆				4,211,297.66
1 1.	5171			1	1,211,201100
Expe	ses	by Sub-object			
			SACS Object	FUNC	UNAUTED ACTUALS AS OF JUNE 30 2015
1)		Certificated Salaries			
		Teachers' Salaries	1100	1000	1,307,580.00
		Pupil Support Salaries	1200	3110/3140	-
		Librarians	1200	2420	-
		Supervisors' and Administrators' Salaries	1300	2700	255,048.00
		Guidance, Welfare, & Counseling Services	1200	3110	-
		Physical/Mental, Health Services	1200	3140	-
		Other Certificated Salaries	1900	2100	-
		TOTAL CERTIFICATED SALARIES			1,562,628.00
2)		Classified Salaries			
		Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	205,748.00
		Classified Transportation Salaries	2200	3600	-
		Classified Food Services Salaries	2200	3700	-
		Classified Maintenance & Operations	2200	8100	-
		Other Classified	2900	2100	-
		TOTAL CLASSIFIED SALARIES			205,748.00
3)		Employee Benefits			
		EE Ben - STRS - Certificated			127,798.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	104,539.00
		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	23,259.00
		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	-
		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
		EE Ben - STRS - Classified - Instruction	3102	1000	-
		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
		EE Ben - STRS - Classified - School Administration	3102	2700	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
		EE Ben - STRS - Classified - Food Services	3102	3700	-
		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-
		EE Ben - PERS - Certificated			4,046.00

· · · · · ·			1	
	EE Ben - PERS - Certificated - Instruction	3201	1000	-
	EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2100	-
	EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2420	-
	EE Ben - PERS - Certificated - School Administration	3201	2700	4,046.00
	EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3110	-
	EE Ben - PERS - Certificated - Health Services	3201	3140	-
	EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
	EE Ben - PERS - Classified			-
	EE Ben - PERS - Classified - Instruction	3202	1000	-
	EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
	EE Ben - PERS - Classified - School Administration	3202	2700	-
	EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
	EE Ben - PERS - Classified - Food Services	3202	3700	-
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	-
	EE Ben - PERS - Classified - Other General Administration	3202	2100	-
	EE Ben - OASDI Reg - Certificated			20,921.00
	EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	15,394.00
	EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	5,527.00
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, &	3301	2420	
	EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	
	EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	
	EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	
	LE ben - OASDI Keg - Certificated - Other General Admin		2100	
	EE Ben - OASDI Reg - Classified			18,551.00
	EE Ben - OASDI Reg - Classified - Instruction	3302	1000	18,551.00
	EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
	EE Ben - OASDI Reg - Classified - School Administration	3302	2700	18,551.00
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	
	EE Ben - OASDI Reg - Classified - Food Services	3302	3700	
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	
	EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	
	EE Ben - OASDI Medicare - Certificated			-
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	-
	EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
	EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
	EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
	EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
	EE Ben - OASDI Medicare - Classified			-
	EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
	EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	_
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	_
	EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
	EE Ben - OASDI Medicare - Classified - Other General Administrat	3302	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert			-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	_
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2700	-
	EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301	3110	
			3140	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Other General Admi	3301	2100	-

EE Ben - Retirement in Lieu of OASDI - Classified			
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	
EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv	3302	2700	
EE Ben - Retirement in Lieu of OASDI - Class - School Administra	3302	3600	-
			-
EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	-
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	-
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
EE Dan Haalth & Walfara Danafita Contificated			00.070.00
EE Ben - Health & Welfare Benefits - Certificated	0.404	4000	88,279.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	64,960.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	23,319.00
 EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
 EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	-
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	-
 EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	-
EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	
EE Ben - Health & Welfare Benefits - Classified			78,285.00
EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	-
EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
EE Ben - Health & Welfare Benefits - Class - School Administratio	3402	2700	78,285.00
EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	<u> </u>
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	
EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
	0402	2100	
EE Ben - Unemployment Insurance - Certificated			-
 EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	
 EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	-
	3501		-
EE Ben - Unemployment Insurance - Cert - Instructional Library, M		2420	-
 EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	
 EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
 EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
 EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
 EE Ben - Unemployment Insurance - Classified			852.00
 EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	-
 EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	852.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
			-
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502 3502	8100	-
			-
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin	3502	8100	-
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated	3502 3502	8100 2100	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction	3502 3502 3601	8100 2100 1000	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instruction	3502 3502 3601 3601	8100 2100 1000 2100	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration	3502 3502 3601 3601 3601	8100 2100 1000 2100 2100 2420	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3502 3502 3601 3601 3601 3601 3601	8100 2100 1000 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2420 2700	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration	3502 3502 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2100 2100 2420 2700 3110	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services	3502 3502 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2420 2700 3110 3140	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin	3502 3502 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2420 2700 3110 3140	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin	3502 3502 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2420 2700 3110 3140 2100	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Instruction	3502 3502 3601 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2100 2100 2100 3110 3140 2100 1000	
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Class - Instruction EE Ben - Workers' Compensation - Class - Instruction	3502 3502 3601 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2100 2100 2100 3110 3140 2100 1000 2100 2100 2100	- 9,550.00 7,028.00 2,522.00 -
EE Ben - Unemployment Insurance - Class - Plant Maintenance & EE Ben - Unemployment Insurance - Class - Other General Admin EE Ben - Workers' Compensation - Certificated EE Ben - Workers' Compensation - Cert - Instruction EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Supv and A EE Ben - Workers' Compensation - Cert - Instructional Library, Me EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Instruction	3502 3502 3601 3601 3601 3601 3601 3601 3601 3601	8100 2100 1000 2100 2100 2100 2100 3110 3140 2100 1000	

			0000	0100		
		E Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100		-
	E	E Ben - Workers' Compensation - Class - Other General Adminis	3602	2100		-
		E Ben - OPEB, Allocated				-
		E Ben - OPEB, Allocated - Instruction	3701	1000		-
		E Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100		-
	E	E Ben - OPEB, Allocated - School Administration	3701	2700		-
	E	E Ben - OPEB, Allocated - Pupil Transportation	3701	3600		-
	E	E Ben - OPEB, Allocated - Food Services	3701	3700		-
	E	E Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100		-
	E	E Ben - OPEB, Allocated - Other General Administration	3701	2100		-
	E	E Ben - OPEB, Active Employees				-
		E Ben - OPEB, Active Emp - Instruction	3702	1000		-
		E Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100		-
		E Ben - OPEB, Active Emp - School Administration	3702	2700		
			3702	3600		
		E Ben - OPEB, Active Emp - Pupil Transportation				-
		E Ben - OPEB, Active Emp - Food Services	3702	3700		-
		E Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100		-
	E	E Ben - OPEB, Active Emp - Other General Administration	3702	2100		-
 1						
 1		E Ben - Other Employment Benefits - Certificated				757.00
 1		E Ben - Other Emp Benefits - Cert - Instruction	3901	1000		757.00
	E	E Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100		-
	E	E Ben - Other Emp Benefits - Cert - Instructional Library, Media,	3901	2420		-
	E	E Ben - Other Emp Benefits - Cert - School Administration	3901	2700		-
	E	E Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901	3110		-
		E Ben - Other Emp Benefits - Cert - Health Services	3901	3140		-
		E Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100		-
				2.00		
	F	E Ben - Other Employment Benefits - Classified				-
		E Ben - Other Emp Benefits - Class - Instruction	3902	1000		_
	_	E Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100		
	_	E Ben - Other Emp Benefits - Class - School Administration	3902	2700		
	_					
	_	E Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600		-
		E Ben - Other Emp Benefits - Class - Food Services	3902	3700		-
		E Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100		-
	E	E Ben - Other Emp Benefits - Class - Other General Administration	3902	2100		-
	Т	OTAL EMPLOYEE BENEFITS			357	,509.00
4)	Boo	ks & Supplies				
	A	opproved Textbooks and Core Curricula Materials	4100	1000	102	,991.00
	В	Books and Other Reference Materials	4200	1000	8	,570.00
	N	Naterials and Supplies	4300	1000	51	,601.00
 1		Ioncapitalized Equipment	4400	1000		,757.00
 1		Dther Supplies	4300	2700		5,836.00
 1		Pupil Transportation	4300	3600		-
 1		ood Service Supplies	4700	3700	235	5,013.00
 1		OTAL BOOKS AND SUPPLIES	4700	5100		·
 1	++				321	,768.00
 5)		vices and Other Operating Expenses				
 1	P	Personal Services	5800	2700		-
 1	Т	ravel and Conference	5200	2700	6	6,364.00
		Due and Memberships	5300	7200	38	,035.00
	D					E10.00
		nsurance	5400	7200	23	,510.00
	Ir		5400 5500			-
	lr C	Operation and Housekeeping Services	5500	8100	1	,272.00
	lr C R	Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements	5500 5600	8100 8100	1	,272.00
	Ir C R T	Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements Transfers of Direct Cost	5500 5600 5800	8100 8100 8100	1	,272.00
	Ir C R T T	Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements	5500 5600	8100 8100	1 428	3,510.00 ,272.00 3,528.00 - - 5,711.00

	Communications	5900	8100	27,335.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,681,755.00
6)	Depreciation			
	Depreciation Expense	6900	8100	27,500.00
	TOTAL DEPRECIATION			27,500.00
7)	Other Outgo (excluding Transfers of Indirect Costs)			
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		
	Tuition, Excess Costs, and/or Deficit Payments	7110		-
	Payments to Districts or Charter School	7141		
	Payments to County Offices	7141		
	Payments to JPAs	7142		
	Other Transfers Out	7143		
	All Other Transfers	7281-7283		
	All Other Transfers Out to All Others	7299		-
	Debt Service	1200		
	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	33,994.45
	All Other Financing Uses	7699	9100	-
тот	AL EXPENSES			4,390,902.45
	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			
	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF	A 11 AT 155		

MSA-4 Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

01101	Magnolia Science Academy 4	1801101		-
	FI CHARTER SCHOOL - FUND 62			
	FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			
				UNAUDITED
				ACTUALS
			Resource	
	ASSETS	Object Codes	Codes	AS OF 6/30/15
	Cash			
	a) In County Treasury	9110		-
	1) Fair Value Adjustment to Cash in County Treasury	9111		-
	b) In Banks	9120		352,619.
	c) In Revolving Fund	9130		-
	d) with Fiscal Agent	9135		-
	e) collection awaiting deposit	9140		-
	Investments	9150		-
	Accounts Receivable(Includes Pledges)	9200		142,432.
	Due from Grantor Government	9290		-
	Stores	9320		-
	Prepaid Expenditures	9330		24,822.
	Other Curre	9340		-
	Fixed Assets:			
	a) Land	9410		-
	b) Land Improvements	9420		-
	c) Less - Accumulated Depreciation-Land Improvements	9425		-
	d) Buildings	9430		-
	e) Less - Accumulated Depreciation-Buildings	9435		-
	f) Equipment	9440		-
	g) Less - Accumulated Depreciation-Equipment	9445		-
	h) Work in Progress	9450		-
				24,313.
	TOTAL ASSETS			544,186.
	LIABILITIES			
	Accounts Payable	9500		41,772.
	Due to Grantor Governments	9590		-
	Current Loans	9640		262.
	Unearned Revenue (terminology changed from Deferred Revenue)	9650		-
	Long-Term Liabilities:			
	Other Postemployment Benefits	9664		-
	Compensated Absences	9665		-
	COPs Payable	9666		-
	Capital Leases Payable	9667		-
	Lease Revenue Bonds Payable	9668		-
	Other General Long-Term Debt	9669		-
	TOTAL LIABILITIES			42,034.
	NET POSITION, June 30			502,151.

fund							
center							
lookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GR	EEN SHADED COLUM
					Function		
	ST		IENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITI	C Object Codes	Codes		
							UNAUTED ACTUALS
							0.0.0122.0010.00
							AS OF 6/30/15
	Α.		ENUES (SummarySee details below)	00100			
		1)	Revenue Limit Sources Federal Revenues	8010-8099			1,701,297.
		2)		8100-8299			138,951.
		3)	Other State Revenues Other Local Revenues	8300-8599 8600-8799			176,639.
		4)		6600-6799			62,141.
		5)	TOTAL REVENUES				2,079,028.
		3)					2,073,020.
	B.	EXPI	ENSES_				
		1)	Certificated Salaries	1000-1999			719,722.
		2)	Classified Salaries	2000-2999			31,763.
		3)	Employee Benefits	3000-3999			198,707.
		4)	Books & Supplies	4000-4999			128,009.
		5)	Services and Other Operting Expenses	5000-5999			713,971.
		6)	Depreciation	6000-6999			6,284.
				7100-7299, 7400-7499			
		7)	Other Outgo (excluding Transfers of indirect Costs)				-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			17,012.
		9)	TOTAL EXPENSES				1,815,469.
	C.	EXC	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE C	THER FINANCIN	G SOURCES	& USES	263,559.
	D.	отн	ER FINANCING SOURCES/USES				
		1)	Interfund Transfers				
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
			b) Uses	7630-7699			-
				0000 0000			
		3)	Contributions	8980-8999			
		4)	TOTAL OTHER FINANCING SOURCES/USES				
	-	ر ب					
	E.	NET	INCREASE (DECREASE) IN NET POSITION				263,559.
	<u> </u>						
	F.	NET	POSITION				
				_	l	1	

		a) As of June 30 - Unaudited	9791		238,923.42
		b) Audit Adjustments	9793		(331.42
		d) Other Restatements	9795		-
		e) Adjusted Beginning Net Position			238,592.00
2	2)	Ending Net Position, June 30			502,151.28
		a) Net Investment in Capital Assets	9796		-
		b) Restricted Net Position	9797		-
		c) Unrestricted Net Position	9790		502,151.28
					UNAUTED ACTUALS
		s (DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
1		Revenue Limit Sources			
		Principal Apportionment			
		General Purpose Entitlement-Net State Aid	8011	0000	1,019,862.00
		State Aid - PY adjustments	8019	0000	(7,082.00
		Education Protection Account (EPA)	8012	1400	329,851.00
		Revenue Limit Transfers			
		Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
		All Other Revenue Limit Transfer- Current Year	8091	0000	
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	351,586.00
		In Lieu of PropTax - PY adjustments	8096	0000	7,080.00
		Property Taxes Transfers	8097	0000	-
		Revenue Limit Transfers - Prior Years	8099	0000	
			0099	0000	-
		TOTAL REVENUE LIMIT SOURCES			1,701,297.00
2	2)	Federal Revenue			
	-/	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	40,674.25
		Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	83.79
		Special Education Discretionary Grants	8182	3310	00.70
		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	25 700 00
-+-+-					35,709.00
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	61,467.12
		NCLB: T1,Part A Basic School Support	8290	3020	-
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-
		Carl D. Perkins Career & Technical Education :Secondary	8290	3550	-
		NCLB:TII, Part A, Teacher Quality	8290	4035	1,017.00
		NCLB:TII, Part A, Administrator Training	8290	4036	
		NCLB:TII, Part D, Enhancing Education Through Technology, Forr	8290	4045	
		NCLB:TII, Part D, Enhancing Education Through Technology, Com	8290	4046	
		NCLB:TIII,Immigrant Education Program	8290	4201	-
		NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	
		NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS)	8290	4610	_
		Other Federal Revenues:	8290	5810	_
		Others (please insert description below)	0200	5010	
					-
		_			

		TOTAL FEDERAL REVENUE				138,951.16
3	3)	Other State Revenue				
		Other State Apportionments				
		Special Education Master Plan				
		Special Education AB602 - CY	8311	6500		119,243.88
		Special Education AB602 - PY adjustments	8311	6500		3,275.40
		All Special Ed Apportionments-Current Year	8311	6500		-
		Year Round School Incentive	8425	0000		-
		Child Nutrition: School Program	8520	5310		2,625.00
		Mandated Costs Reimbursement	8550	0000		-
		State Lottery:Unrestricted CY	8560	1100		26,226.00
		State Lottery:Unrestricted PY adjustments	8560	1100		-
		Lottery- Instructional Materials	8560	6300		7,010.27
		After School Education and Safety (ASES)	8590	6010		-
		Charter School Facility Grant	8590	6030		-
		Quality Education Investment Act	8590	7400		-
		Common Core Standards	8590	7405		-
		All other State Revenues:	8590	7810		18,259.00
		Others (please insert description below)				-
		Mandated Block Grant				18,259.00
		-				
		TOTAL OTHER STATE REVENUE				176,639.55
4	1)	Other Local Revenues				
	,	Sales				
		Sale of Equipment/Supplies	8631	0000		-
		Sale of Publications	8632	0000		_
		Food Service Sales	8634	5310		-
		Other Sales	8639	0000		_
		Leases & Rentals	8650	0000		
		Interest	8660	0000		-
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
		Fees and Contracts	0002	0000		
		Child Development Parent Fees	8673	0000		
<u>├</u> ───┼┼		Transportation Fees from Indiviuals	8689	0000		
		Interagency Services	8677	0000		
		All Other Fees & Contracts	8689	0000		
<u>├</u>		Other Local Revenues	8689	0000		62,141.00
<u>├</u>		Grants/Donations	0009	0000		42,603.00
		Fund Raising/Others				42,603.00
		-				
-		All Other Local				1,846.00
-		Prior Year				-
<u>├</u> ───┤						
-						
-						
-						
-						
-					· · · · · ·	
-						
		Tuition All Other Transfers In	8710	0000		
			8781-8783	0000		

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	-
		From County Offices	8792	6500	
		From JPAs	8793	6500	
		Other Transfers of Apportionments			
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
		From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE	0799	0000	62,141.00
					02,141.00
	τοτ	AL REVENUES			2,079,028.71
	1017				2,013,020.11
Exp	eses	s by Sub-object			
			SACS Object	ELING	UNAUTED ACTUALS AS OF
	4)	Contificated Salarian	SACS Object	FUNC	JUNE 30 2015
	1)	Certificated Salaries Teachers' Salaries	1100	1000	F0F 000 40
			1100	1000	585,202.40
		Pupil Support Salaries	1200	3110/3140	-
		Librarians	1200	2420	-
		Supervisors' and Administrators' Salaries	1300	2700	134,520.00
		Guidance, Welfare, & Counseling Services	1200	3110	-
		Physical/Mental, Health Services	1200	3140	-
		Other Certificated Salaries	1900	2100	-
		TOTAL CERTIFICATED SALARIES			719,722.40
	2)				
	2)	Classified Salaries	0100	1000	
		Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	31,763.00
		Classified Transportation Salaries	2200	3600	
		Classified Food Services Salaries	2200	3700	
		Classified Maintenance & Operations Other Classified	2200	8100	
			2900	2100	
		TOTAL CLASSIFIED SALARIES			31,763.00
	3)	Employee Benefits			
	- /	EE Ben - STRS - Certificated			59,297.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	59,297.00
		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	-
		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
		EE Ben - STRS - Classified - Instruction	3102	1000	-
		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
		EE Ben - STRS - Classified - School Administration	3102	2700	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
		EE Ben - STRS - Classified - Food Services	3102	3700	-
		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-
			I		
		EE Ben - PERS - Certificated			

EE Ben - PERS - Certificated - Instruction	3201	1000	-
EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2100	-
EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2420	-
EE Ben - PERS - Certificated - School Administration	3201	2700	-
EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3110	-
EE Ben - PERS - Certificated - Health Services	3201	3140	-
EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
EE Ben - PERS - Classified			3,739.00
EE Ben - PERS - Classified - Instruction	3202	1000	-
EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
EE Ben - PERS - Classified - School Administration	3202	2700	3,739.00
EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
EE Ben - PERS - Classified - Food Services	3202	3700	-
EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	-
EE Ben - PERS - Classified - Other General Administration	3202	2100	-
	0202		
EE Ben - OASDI Reg - Certificated			-
EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-
EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	
EE Ben - OASDI Reg - Certificated - Instructional Super and Adm EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	
EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8 EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	
EE Ben - OASDI Reg - Certificated - School Administration	3301	3110	
EE Ben - OASDI Reg - Certificated - Guidance & Coursening Servi EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Reg - Certificated - Health Services	3301	2100	-
EE Berr - OASDI Reg - Certificated - Other General Admin	3301	2100	-
			2 6 4 9 0 0
EE Ben - OASDI Reg - Classified	2202	1000	3,648.00
EE Ben - OASDI Reg - Classified - Instruction	3302		-
 EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
 EE Ben - OASDI Reg - Classified - School Administration	3302	2700	3,648.00
 EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
 EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
 EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	-
 EE Ben - OASDI Medicare - Certificated			15,391.00
 EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	15,391.00
 EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
 EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
 EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
		3140	
EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Medicare - Certificated - Other General Admin			-
			- 3,000.00
EE Ben - OASDI Medicare - Certificated - Other General Admin			
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified	3301	2100	- 3,000.00 - -
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction	3301 3302	2100 1000	- 3,000.00 - - 3,000.00
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instruction	3301 3302 3302	2100 1000 2100	
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision	3301 3302 3302 3302	2100 1000 2100 2700	-
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation	3301 3302 3302 3302 3302 3302	2100 1000 2100 2700 3600	-
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services	3301 3302 3302 3302 3302 3302 3302	2100 1000 2100 2700 3600 3700	
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100	
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100	-
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100	3,000.00
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - Retirement in Lieu of OASDI - Cert EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100 2100	- - - - - - - - - - - - - - -
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - Instructional Supervision 4 EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - Retirement in Lieu of OASDI - Cert EE Ben - Retirement in Lieu of OASDI - Cert - Instruction EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100 2100 1000 2100	- - - - - - - - - - - - - - - - - - -
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - Retirement in Lieu of OASDI - Cert EE Ben - Retirement in Lieu of OASDI - Cert - Instruction EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100 2100 1000 2100	- - - - - - - - - - - - - - - - - - -
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - Instructional Supervision a EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Pool Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - Retirement in Lieu of OASDI - Cert EE Ben - Retirement in Lieu of OASDI - Cert - Instruction EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 2700 3600 3700 8100 2100 1000 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100 2100	
EE Ben - OASDI Medicare - Certificated - Other General Admin EE Ben - OASDI Medicare - Classified EE Ben - OASDI Medicare - Classified - Instruction EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - Instructional Supervision EE Ben - OASDI Medicare - Classified - School Administration EE Ben - OASDI Medicare - Classified - Pupil Transportation EE Ben - OASDI Medicare - Classified - Food Services EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - OASDI Medicare - Classified - Other General Administration EE Ben - Retirement in Lieu of OASDI - Cert EE Ben - Retirement in Lieu of OASDI - Cert - Instruction EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301 3302 3302 3302 3302 3302 3302 3302	2100 1000 2100 2100 3600 3700 8100 2100 1000 2100	

EE Ben - Retirement in Lieu of OASDI - Classified			-
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	-
EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv	3302	2100	
EE Ben - Retirement in Lieu of OASDI - Class - School Administra	3302	2700	
EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportation	3302	3600	
EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	
	5502	2100	
EE Ben - Health & Welfare Benefits - Certificated			90,000.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	90,000.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	
EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	
EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	
EE Ben - Health & Welfare Benefits - Cert - Guidance & Coursenin	3401	3140	
EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	2100	
EE Den - Realth & Wellare Benefits - Cert - Other General Admin	3401	2100	-
EE Ben - Health & Welfare Benefits - Classified			0.048.00
	2402	1000	9,948.00
EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	-
EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	9,948.00
EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	-
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	-
EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
EE Ben - Unemployment Insurance - Certificated			278.00
EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	278.00
 EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	-
 EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	-
EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	-
EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
EE Ben - Unemployment Insurance - Classified			102.00
EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	-
EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	102.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	-
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	-
EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	-
EE Ben - Workers' Compensation - Certificated	-		6,792.00
EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	6,792.00
EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	-
EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	-
EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	_
EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	
EE Ben - Workers' Compensation - Cert - Health Services	3601	3140	_
EE Ben - Workers' Compensation - Cert - Other General Admin	3601	2100	
EE Ben - Workers' Compensation - Classified			1,200.00
EE Ben - Workers' Compensation - Class - Instruction	3602	1000	.,_50.00
EE Ben - Workers' Compensation - Class - Instruction	3602	2100	
 EE Ben - Workers' Compensation - Class - Instructional Supervisit	3602	2700	1,200.00
 EE Ben - Workers' Compensation - Class - School Administration	3602	3600	1,200.00
 EE Ben - Workers' Compensation - Class - Public Transportation	3602	3700	-
LE Den - Workers Compensation - Class - Food Services	3002	3700	-

		EE Dan Washard Commencetting Class Diget Maintenance & C	2000	0100	
		EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	
		EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
		EE Ben - OPEB, Allocated			-
		EE Ben - OPEB, Allocated - Instruction	3701	1000	-
		EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
		EE Ben - OPEB, Allocated - School Administration	3701	2700	-
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
		EE Ben - OPEB, Active Employees			-
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
		EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
		EE Ben - OPEB, Active Emp - Food Services	3702	3700	_
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	
			5102	2100	-
		EE Bon Other Employment Reposite Cortificated		+ +	4 142 00
		EE Ben - Other Employment Benefits - Certificated	2004	1000	4,112.00
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000	4,112.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	-
		EE Ben - Other Emp Benefits - Cert - Instructional Library, Media,	3901	2420	-
		EE Ben - Other Emp Benefits - Cert - School Administration	3901	2700	-
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901	3110	-
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	-
		EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	-
		EE Ben - Other Employment Benefits - Classified			1,200.00
		EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	-
		EE Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100	-
		EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	1,200.00
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	-
		EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	-
		TOTAL EMPLOYEE BENEFITS			198,707.00
4)	Books & Supplies			
	/ -	Approved Textbooks and Core Curricula Materials	4100	1000	20,258.00
		Books and Other Reference Materials	4200	1000	11,640.00
		Materials and Supplies	4300	1000	19,308.00
		Noncapitalized Equipment	4300	1000	19,308.00
					-
		Other Supplies	4300	2700	24,540.00
		Pupil Transportation	4300	3600	-
		Food Service Supplies	4700	3700	52,263.00
		TOTAL BOOKS AND SUPPLIES		_	128,009.00
5) (Services and Other Operating Expenses			
	_ T	Personal Services	5800	2700	-
		Travel and Conference	5200	2700	1,766.00
		Due and Memberships	5300	7200	3,448.00
		Insurance	5400	7200	13,445.00
		Operation and Housekeeping Services	5500	8100	5,290.00
		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	149,014.00
		Transfers of Direct Cost	5800	8100	-
		Transfer of Direct Costs - Interfund	5800	8100	
		Professional Consulting Services& Operating Exp	5800	8100	534,917.04

	Communications	5900	8100	6,091.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			713,971.04
 6)	Depreciation			
	Depreciation Expense	6900	8100	6,284.00
	TOTAL DEPRECIATION			6,284.00
 7)	Other Outgo (excluding Transfers of Indirect Costs)			
	Tuition			
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		_
	Tuition, Excess Costs, and/or Deficit Payments			-
	Payments to Districts or Charter School	7141		-
	Payments to County Offices	7142		-
	Payments to JPAs	7143		-
	Other Transfers Out			
	All Other Transfers	7281-7283		-
	All Other Transfers Out to All Others	7299		-
	Debt Service			
	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	17,012.99
	All Other Financing Uses	7699	9100	-
 тот	AL EXPENSES			1,815,469.43
 CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-
	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF			

MSA-5 Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

1801201	Magnolia Science Academy 5	1801201		-
	FI CHARTER SCHOOL - FUND 62			
	FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			
				UNAUDITED
				ACTUALS
			Resource	
	ASSETS	Object Codes	Codes	AS OF 6/30/15
	Cash			
	a) In County Treasury	9110		-
	1) Fair Value Adjustment to Cash in County Treasury	9111		-
	b) In Banks	9120		925,100.00
	c) In Revolving Fund	9130		-
	d) with Fiscal Agent	9135		-
	e) collection awaiting deposit	9140		-
	Investments	9150		-
	Accounts Receivable(Includes Pledges)	9200		65,721.00
	Due from Grantor Government	9290		-
	Stores	9320		-
	Prepaid Expenditures	9330		180,693.00
	Other Curre	9340		-
	Fixed Assets:			
	a) Land	9410		-
	b) Land Improvements	9420		-
	c) Less - Accumulated Depreciation-Land Improvements	9425		-
	d) Buildings	9430		-
	e) Less - Accumulated Depreciation-Buildings	9435		-
	f) Equipment	9440		
	g) Less - Accumulated Depreciation-Equipment	9445		-
	h) Work in Progress	9450		_
		0400		28,207.00
	TOTAL ASSETS			1,199,721.00
				1,100,721.00
		9500		209 250 00
	Accounts Payable Due to Grantor Governments			308,350.00
		9590		
	Current Loans	9640		739.86
	Unearned Revenue (terminology changed from Deferred Revenue)	9650		-
	Long-Term Liabilities:			
	Other Postemployment Benefits	9664		-
	Compensated Absences	9665		-
	COPs Payable	9666		-
	Capital Leases Payable	9667		-
	Lease Revenue Bonds Payable	9668		-
	Other General Long-Term Debt	9669		-
	TOTAL LIABILITIES			309,089.86
	NET POSITION, June 30			890,631.14
	DIFF BET. FUND END BAL & FUND EQTY (this should be zero)			-

fund							
center							
lookup)				FUND ENDING BA	LANCE CAR	RY FORWA	RD NEXT FY
				THIS LINE SHOUL	D EQUAL TO	ZERO (GRE	EEN SHADED COLUM
					Function		
	ST	ATEN	ENT OF REVENUES, EXPENSES AND CHANGES IN NET P	OSITIC Object Codes	Codes		
							UNAUTED ACTUALS
							AS OF 6/30/15
	А	REVE	ENUES (SummarySee details below)			-	
		1)	Revenue Limit Sources	8010-8099			780,024.
	-	2)	Federal Revenues	8100-8299			78,760.
		3)	Other State Revenues	8300-8599			143,106.
		4)	Other Local Revenues	8600-8799			17,933.
		, ,					,
		5)	TOTAL REVENUES				1,019,823.9
		ľ.					
	В.	EXPE	NSES_				
		1)	Certificated Salaries	1000-1999			400,508.
		2)	Classified Salaries	2000-2999			58,596.
		3)	Employee Benefits	3000-3999			123,011.
		4)	Books & Supplies	4000-4999			36,655.
		5)	Services and Other Operting Expenses	5000-5999			384,903.
		6)	Depreciation	6000-6999			7,232.
		_		7100-7299,			
		7)	Other Outgo (excluding Transfers of indirect Costs)	7400-7499			-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			7,800.
		9)	TOTAL EXPENSES				1,018,706.
	c.	EXC	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFO	ORE OTHER FINANCING	SOURCES	& USES	1,117.
	D.	OTHE	R FINANCING SOURCES/USES				
		1)	Interfund Transfers				
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
		1	b) Uses	7630-7699			-
		3)	Contributions	8980-8999			-
			Contributions	8980-8999			
		3) 4)		8980-8999			-
		4)	Contributions TOTAL OTHER FINANCING SOURCES/USES	8980-8999			
		4)	Contributions	8980-8999			
	E.	4) NET	Contributions TOTAL OTHER FINANCING SOURCES/USES	8980-8999			

	6	a) As of June 30 - Unaudited	9791		900,877.62
	ł) Audit Adjustments	9793		(11,364.00
	0	I) Other Restatements	9795		-
	e	Adjusted Beginning Net Position			889,513.62
2)		Ending Net Position, June 30			890,631.14
) Net Investment in Capital Assets	9796		
)) Restricted Net Position	9790		-
		c) Unrestricted Net Position	9797 9790		890,631.14
			3730		030,031.14
					UNAUTED ACTUALS
Reve	nue	(DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
1)		Revenue Limit Sources			
.,		Principal Apportionment			
	-i	General Purpose Entitlement-Net State Aid	8011	0000	457,859.00
		State Aid - PY adjustments	8019	0000	(8,434.00
		Education Protection Account (EPA)	8012	1400	152,531.00
			0012		102,001.00
	-	Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
		All Other Revenue Limit Transfer- Current Year	8091	0000	
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	169,658.00
	-	In Lieu of PropTax - PY adjustments	8096	0000	8,410.00
		Property Taxes Transfers	8090	0000	0,410.00
					-
		Revenue Limit Transfers - Prior Years	8099	0000	-
	-	TOTAL REVENUE LIMIT SOURCES			780,024.00
2)		Federal Revenue			
		Special Ed: IDEA Basic Local Assistance - CY	8181	3310	19,627.38
		Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	99.53
		Special Education Discretionary Grants	8182	3310	-
		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	-
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	57,684.00
		NCLB: T1,Part A Basic School Support	8290	3020	-
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	
		Carl D. Perkins Career & Technical Education :Secondary	8290	3550	_
		NCLB:TII, Part A, Teacher Quality	8290	4035	1,350.00
		NCLB:TII, Part A, Administrator Training	8290	4036	.,
		NCLB:TII, Part D, Enhancing Education Through Technology, Forr		4045	
	-	NCLB:TII, Part D, Enhancing Education Through Technology, Corr		4046	
	-	NCLB:TIII,Immigrant Education Program	8290	4201	_
	+	NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	
	-	NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS)		4610	_
		Other Federal Revenues:	8290	5810	
		Others (please insert description below)	0230	5010	
					-
		_ _ _			

	TOTAL FEDERAL REVENUE			7	78,760.91
 3)	Other State Revenue				
	Other State Apportionments				
	Special Education Master Plan				
	Special Education AB602 - CY	8311	6500		57,541.20
	Special Education AB602 - PY adjustments	8311	6500		3,890.81
	All Special Ed Apportionments-Current Year	8311	6500		-
	Year Round School Incentive	8425	0000		-
	Child Nutrition: School Program	8520	5310		-
	Mandated Costs Reimbursement	8550	0000		-
	State Lottery:Unrestricted CY	8560	1100	2	29,267.00
	State Lottery:Unrestricted PY adjustments	8560	1100		-
	Lottery- Instructional Materials	8560	6300		7,830.00
	After School Education and Safety (ASES)	8590	6010	2	24,149.00
	Charter School Facility Grant	8590	6030		-
	Quality Education Investment Act	8590	7400		-
	Common Core Standards	8590	7405		-
	All other State Revenues:	8590	7810	2	20,428.00
	Others (please insert description below)				-
	Mandated Block Grant			2	20,428.00
	<u></u>				
	TOTAL OTHER STATE REVENUE			14	43,106.01
 4)	Other Local Revenues				10,100.01
 	Sales				
	Sale of Equipment/Supplies	8631	0000		-
	Sale of Publications	8632	0000		
	Food Service Sales	8634	5310		
	Other Sales	8639	0000		
					-
	Leases & Rentals	8650	0000		
	Interest	8660	0000		-
	Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
	Fees and Contracts	0.070			
	Child Development Parent Fees	8673	0000		
	Transportation Fees from Indiviuals	8689	0000		
	Interagency Services	8677	0000		
	All Other Fees & Contracts	8689	0000		
	Other Local Revenues	8689	0000		17,933.00
	Grants/Donations				11,564.00
	Grants/Donations Fund Raising/Others			î	1,097.00
	Grants/Donations Fund Raising/Others All Other Local				
	Grants/Donations Fund Raising/Others				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local				1,097.00
	Grants/Donations Fund Raising/Others All Other Local	8710	0000		1,097.00

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	_
		From County Offices	8792	6500	
		From JPAs	8793	6500	
		Other Transfers of Apportionments			
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
		From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE	0799	0000	17.022.00
					17,933.00
	ΤΟΤΑ	L REVENUES			1,019,823.92
Exp	oeses	by Sub-object			
			CACC Object		UNAUTED ACTUALS AS OF
			SACS Object	FUNC	JUNE 30 2015
	1)	Certificated Salaries			
		Teachers' Salaries	1100	1000	264,733.00
		Pupil Support Salaries	1200	3110/3140	-
		Librarians	1200	2420	-
		Supervisors' and Administrators' Salaries	1300	2700	135,775.00
		Guidance, Welfare, & Counseling Services	1200	3110	-
		Physical/Mental, Health Services	1200	3140	-
		Other Certificated Salaries	1900	2100	-
		TOTAL CERTIFICATED SALARIES			400,508.00
2	2)	Classified Salaries			
		Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	37,340.00
		Classified Transportation Salaries	2200	3600	-
		Classified Food Services Salaries	2200	3700	-
		Classified Maintenance & Operations	2200	8100	-
		Other Classified	2900	2100	21,256.00
		TOTAL CLASSIFIED SALARIES			58,596.00
- 3	3)	Employee Benefits			
		EE Ben - STRS - Certificated			31,369.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	31,369.00
		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	-
		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
		EE Ben - STRS - Classified - Instruction	3102	1000	-
		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
		EE Ben - STRS - Classified - School Administration	3102	2700	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
		EE Ben - STRS - Classified - Food Services	3102	3700	-
		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-

EE Ben - PERS - Certificated - Instruction	3201	1000	
EE Ben - PERS - Certificated - Instruction	3201	2100	-
	3201	2420	-
EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2700	-
EE Ben - PERS - Certificated - School Administration		3110	-
EE Ben - PERS - Certificated - Guidance & Counseling Services EE Ben - PERS - Certificated - Health Services	3201	3140	-
	3201		-
EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
			3 808 00
EE Ben - PERS - Classified	2000	1000	3,898.00
EE Ben - PERS - Classified - Instruction	3202	1000	-
EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
EE Ben - PERS - Classified - School Administration	3202	2700	3,898.00
EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
EE Ben - PERS - Classified - Food Services	3202	3700	-
EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	-
EE Ben - PERS - Classified - Other General Administration	3202	2100	-
EE Ben - OASDI Reg - Certificated			-
EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-
EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	-
EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	-
EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Reg - Classified			3,000.00
EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
EE Ben - OASDI Reg - Classified - School Administration	3302	2700	3,000.00
EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	-
EE Ben - OASDI Medicare - Certificated			8,308.00
EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	8,308.00
EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Medicare - Classified			1,682.00
EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	1,682.00
EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
EE Ben - OASDI Medicare - Classified - Other General Administra	3302	2100	-
EE Ben - Retirement in Lieu of OASDI - Cert			-
EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	-
EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301	2700	-
EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
		1 1	

	EE Ben - Retirement in Lieu of OASDI - Classified			
	EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	
	EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	
	EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv	3302	2700	-
		3302	3600	-
	EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportatio			-
	EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	-
	EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	-
	EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
	EE Ben - Health & Welfare Benefits - Certificated			58,434.00
	EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	58,434.00
	EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	-
	EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
	EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	-
	EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	
	EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	-
	EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	-
	EE Ben - Health & Welfare Benefits - Classified			6,492.00
	EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	
	EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
	EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	6.492.00
	EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	
	EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	
	EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	
	EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	
		0402	2100	
	EE Ben - Unemployment Insurance - Certificated			200.00
	EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	200.00
		3501		200.00
	EE Ben - Unemployment Insurance - Cert - Instructional Supv and		2100	-
	EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	-
	EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	
	EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
	EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
	EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
	EE Ben - Unemployment Insurance - Classified			32.00
	EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	-
	EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
	EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	32.00
	EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
	EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	-
	EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	-
	EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	-
	EE Ben - Workers' Compensation - Certificated			3,730.00
	EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	3,730.00
	EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	-
	EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	-
	EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	-
	EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	_
	EE Ben - Workers' Compensation - Cert - Health Services	3601	3140	-
	EE Ben - Workers' Compensation - Cert - Other General Admin	3601	2100	_
	EE Ben - Workers' Compensation - Classified			414.00
	EE Ben - Workers' Compensation - Class - Instruction	3602	1000	
	EE Ben - Workers' Compensation - Class - Instruction	3602	2100	
	EE Ben - Workers' Compensation - Class - Instructional Supervisit	3602	2700	414.00
	EE Ben - Workers' Compensation - Class - School Administration	3602	3600	414.00
┌────┼┼───				-
	EE Ben - Workers' Compensation - Class - Food Services	3602	3700	-

		EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	-
		EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
		EE Ben - OPEB, Allocated			-
		EE Ben - OPEB, Allocated - Instruction	3701	1000	-
		EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
		EE Ben - OPEB, Allocated - School Administration	3701	2700	-
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
		EE Ben - OPEB, Active Employees			-
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
		EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
		EE Ben - OPEB, Active Emp - Food Services	3702	3700	-
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	-
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	-
		EE Ben - Other Employment Benefits - Certificated			4,900.00
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000	4,900.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	_
		EE Ben - Other Emp Benefits - Cert - Instructional Library, Media,	3901	2420	
		EE Ben - Other Emp Benefits - Cert - School Administration	3901	2700	
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901	3110	
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	
		EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	
	_	LE ben - Other Emp Benenits - Gent - Other General Administration	5901	2100	
	_	EE Ben - Other Employment Benefits - Classified			552.00
		EE Ben - Other Employment Denents - Class - Instruction	3902	1000	332.00
			3902	2100	-
	_	EE Ben - Other Emp Benefits - Class - Instructional Supervision ar			-
		EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	552.00
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	-
		EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	-
		TOTAL EMPLOYEE BENEFITS			123,011.00
4)	E	Books & Supplies			
		Approved Textbooks and Core Curricula Materials	4100	1000	-
		Books and Other Reference Materials	4200	1000	1,344.00
		Materials and Supplies	4300	1000	17,007.00
		Noncapitalized Equipment	4400	1000	-
		Other Supplies	4300	2700	2,058.00
		Pupil Transportation	4300	3600	-
		Food Service Supplies	4700	3700	16,246.00
	T	TOTAL BOOKS AND SUPPLIES			36,655.00
5)	S	Services and Other Operating Expenses			
		Personal Services	5800	2700	<u> </u>
		Travel and Conference	5200	2700	2,034.00
		Due and Memberships	5300	7200	2,054.00
			5400		· · · · · · · · · · · · · · · · · · ·
	-+			7200	5,275.00
		Operation and Housekeeping Services	5500	8100	-
1 1		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	102,940.00
		Transfers of Direct Cost	5800	8100	
		Transfer of Direct Costs - Interfund Professional Consulting Services& Operating Exp	5800	8100 8100	
	Communications	5900	8100	5,234.00	
---------	--	-----------	-------------	--------------	
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			384,903.92	
 6)	Depreciation				
	Depreciation Expense	6900	8100	7,232.00	
	TOTAL DEPRECIATION			7,232.00	
 7)	Other Outgo (excluding Transfers of Indirect Costs)				
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110			
	Tuition, Excess Costs, and/or Deficit Payments	7110		-	
	Payments to Districts or Charter School	7141		-	
	Payments to County Offices	7141		-	
	Payments to JPAs	7142			
	Other Transfers Out	7143			
	All Other Transfers	7281-7283			
	All Other Transfers Out to All Others	7299			
	Debt Service	1233			
	Debt Service-Interest	7438	9100		
		7430	5100		
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-	
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS				
	Transfers of Indirect Cost	7310		-	
	Transfers of Indirect Cost-Interfund	7350		-	
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-	
 8)	Direct Support/Indirect Costs/All Other Financing Uses				
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	7,800.48	
	All Other Financing Uses	7699	9100	-	
 ТОТ	AL EXPENSES			1,018,706.40	
 CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO				
	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF		ANCING USES	<u> </u>	

MSA-6 Unaudited Actuals

 FI CHARTER SCHOOL - FUND 62	1		
 FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
 BALANCE SHEET - FULL ACCRUAL			
			UNAUDITED ACTUALS
		Resource	ACTUALS
ASSETS	Object Codes	Codes	AS OF 6/30/15
 Cash	0.0,000 00000		
 a) In County Treasury	9110		
			-
 1) Fair Value Adjustment to Cash in County Treasury b) In Banks	9111 9120		806,784.69
			000,784.69
 c) In Revolving Fund	9130		
 d) with Fiscal Agent	9135		-
 e) collection awaiting deposit	9140		-
 Investments	9150		
 Accounts Receivable(Includes Pledges)	9200		229,670.00
 Due from Grantor Government	9290		-
 Stores	9320		-
 Prepaid Expenditures	9330		8,000.00
 Other Curre	9340		-
 Fixed Assets:			
 a) Land	9410		-
b) Land Improvements	9420		-
 c) Less - Accumulated Depreciation-Land Improvements	9425		-
d) Buildings	9430		-
e) Less - Accumulated Depreciation-Buildings	9435		-
f) Equipment	9440		-
 g) Less - Accumulated Depreciation-Equipment	9445		-
 h) Work in Progress	9450		-
 TOTAL ASSETS			1,044,454.69
 LIABILITIES			
 Accounts Payable	9500		375,287.00
 Due to Grantor Governments	9590		
 Current Loans	9640		183,731.00
 Unearned Revenue (terminology changed from Deferred Revenue)	9650		
 Long-Term Liabilities:			
 Other Postemployment Benefits	9664		-
 Compensated Absences	9665		
 COPs Payable	9666		-
 Capital Leases Payable	9667		-
 Lease Revenue Bonds Payable	9668		
 Other General Long-Term Debt	9669		
	9009		
			559,018.00
			405 400 00
 NET POSITION, June 30			485,436.69
DIFF BET. FUND END BAL & FUND EQTY (this should be zero)			

fund							
center							
ookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GR	EEN SHADED COLUM
	•				Function		
	51/		ENT OF REVENUES, EXPENSES AND CHANGES IN NET POSI	TIC Object Codes	Codes		
							UNAUTED ACTUALS
							AS OF 6/30/15
	Α.	REVE	NUES (SummarySee details below)				
			Revenue Limit Sources	8010-8099			1,155,329.0
	-	,	Federal Revenues	8100-8299			104,470.0
	-		Other State Revenues	8300-8599			203,448.0
		4)	Other Local Revenues	8600-8799			30,257.0
		5)	TOTAL REVENUES				1,493,504.1
E	-		NSES				
	_	'	Certificated Salaries	1000-1999			454,676.0
	-	,	Classified Salaries	2000-2999			53,851.0
			Employee Benefits Books & Supplies	3000-3999 4000-4999			149,574.0 76,722.0
			Services and Other Operting Expenses	5000-5999			317,692.2
	-		Depreciation	6000-6999			8,461.0
		0)		7100-7299,			0,101.0
			Other Outgo (excluding Transfers of indirect Costs)	7400-7499			-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			11,553.3
	-	9)	TOTAL EXPENSES				1,072,529.4
	_						
(C.	EXCE	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE		G SOURCES	& USES	420,974.6
[D.	OTHE	R FINANCING SOURCES/USES				
		1)	Interfund Transfers				
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
	-						
	:		Other Sources/Uses	0000 0070			
	-		a) Sources	8930-8979			-
			b) Uses	7630-7699			-
		3)	Contributions	8980-8999			-
						1	-
		4)	TOTAL OTHER FINANCING SOURCES/USES				
			TOTAL OTHER FINANCING SOURCES/USES				420,974.
	E.	NETI					420,974.(

		a) As of June 30 - Unaudited	9791		70,336.00
		b) Audit Adjustments	9793		(5,874.00)
		d) Other Restatements	9795		-
		e) Adjusted Beginning Net Position			64,462.00
	2)	Ending Net Position, June 30			485 436 60
	2)				485,436.69
		a) Not Investment in Conital Accests	0706		
		a) Net Investment in Capital Assets b) Restricted Net Position	9796		-
					405 400 00
		c) Unrestricted Net Position	9790		485,436.69
					UNAUTED ACTUALS
			SACS Object	Deserves Code	
Re		s (DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
	1)	Revenue Limit Sources			
		Principal Apportionment			
		General Purpose Entitlement-Net State Aid	8011	0000	665,057.00
		State Aid - PY adjustments	8019	0000	(5,158.00
		Education Protection Account (EPA)	8012	1400	226,305.00
		Revenue Limit Transfers			
		Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
		All Other Revenue Limit Transfer- Current Year	8091	0000	
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	263,969.00
		In Lieu of PropTax - PY adjustments	8096	0000	5,156.00
		Property Taxes Transfers	8097	0000	3,100.00
					-
		Revenue Limit Transfers - Prior Years	8099	0000	-
		TOTAL REVENUE LIMIT SOURCES			1,155,329.00
	2)	Federal Revenue			
	Ĺ	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	30,538.04
		Special Ed: IDEA Basic Local Assistance - PY adjustmer		3310	61.02
		Special Education Discretionary Grants	8182	3310	01.02
		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	35,527.00
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	38,040.00
					30,040.00
		NCLB: T1,Part A Basic School Support	8290	3020	-
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-
		Carl D. Perkins Career & Technical Education :Secondary		3550	-
		NCLB:TII, Part A, Teacher Quality	8290	4035	304.00
		NCLB:TII, Part A, Administrator Training	8290	4036	
		NCLB:TII, Part D, Enhancing Education Through Technology	ogy, Forr 8290	4045	
		NCLB:TII, Part D, Enhancing Education Through Technole	ogy, Corr 8290	4046	
		NCLB:TIII,Immigrant Education Program	8290	4201	-
		NCLB:TIII, Limited English Proficient (LEP) Student Progr	am 8290	4203	
		NCLB:TitleV, Part B, Public Charter Schools Grant Progra		4610	-
		Other Federal Revenues:	8290	5810	-
		Others (please insert description below)	0200		
					-
	-				

		TOTAL FEDERAL REVENUE				104,470.06
3))	Other State Revenue				
		Other State Apportionments				
		Special Education Master Plan				
		Special Education AB602 - CY	8311	6500		89,527.74
		Special Education AB602 - PY adjustments	8311	6500		2,385.30
		All Special Ed Apportionments-Current Year	8311	6500		-
		Year Round School Incentive	8425	0000		-
		Child Nutrition: School Program	8520	5310		2,823.00
		Mandated Costs Reimbursement	8550	0000		-
		State Lottery:Unrestricted CY	8560	1100		20,121.00
		State Lottery:Unrestricted PY adjustments	8560	1100		-
		Lottery- Instructional Materials	8560	6300		5,375.00
		After School Education and Safety (ASES)	8590	6010		-
		Charter School Facility Grant	8590	6030		-
		Quality Education Investment Act	8590	7400		-
		Common Core Standards	8590	7405		-
		All other State Revenues:	8590	7810		83,216.00
		Others (please insert description below)				-
		Mandated Block Grant				11,216.00
		SB740				72,000.00
		TOTAL OTHER STATE REVENUE				203,448.04
4))	Other Local Revenues				
		Sales				
		Sale of Equipment/Supplies	8631	0000		-
		Sale of Publications	8632	0000		-
		Food Service Sales	8634	5310		-
		Other Sales	8639	0000		_
		Leases & Rentals	8650	0000		
		Interest	8660	0000		_
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
		Fees and Contracts				
		Child Development Parent Fees	8673	0000		
		Transportation Fees from Individuals	8689	0000		
		Interagency Services	8677	0000		
		All Other Fees & Contracts	8689	0000		
		Other Local Revenues	8689	0000		30,257.00
		Grants/Donations	0003	10000		21,458.00
		Fund Raising/Others				7,759.00
		All Other Local				1,040.00
		Prior Year				1,040.00
						-
					 	
					ļ	
				1		
		Tuition All Other Transfers In	8710 8781-8783	0000		

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	
		From County Offices	8792	6500	-
		From JPAs	8793	6500	
			0793	0500	
		Other Transfers of Apportionments	0704	0000	
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
		From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE			30,257.00
	TOT				1,493,504.10
	1017			1	1,455,504.10
Exp	oeses	s by Sub-object		I I	
			SACS Object	FUNC	UNAUTED ACTUALS AS OF JUNE 30 2015
	1)	Certificated Salaries			
		Teachers' Salaries	1100	1000	324,468.00
		Pupil Support Salaries	1200	3110/3140	-
		Librarians	1200	2420	-
		Supervisors' and Administrators' Salaries	1300	2700	130,208.00
		Guidance, Welfare, & Counseling Services	1200	3110	-
		Physical/Mental, Health Services	1200	3140	-
		Other Certificated Salaries	1900	2100	-
		TOTAL CERTIFICATED SALARIES			454,676.00
	2)	Classified Salaries			
		Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	34,154.00
		Classified Transportation Salaries	2200	3600	-
		Classified Food Services Salaries	2200	3700	-
		Classified Maintenance & Operations	2200	8100	-
		Other Classified	2900	2100	19,697.00
		TOTAL CLASSIFIED SALARIES			53,851.00
	c)				
	3)	Employee Benefits EE Ben - STRS - Certificated			35,864.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	35,864.00
					35,864.00
+		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
+		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	
+		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
+		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
+		EE Ben - STRS - Classified - Instruction	3102	1000	
+		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	
+		EE Ben - STRS - Classified - Instructional Supv and Adm EE Ben - STRS - Classified - School Administration	3102	2700	
+		EE Ben - STRS - Classified - School Administration	3102	3600	<u> </u>
\rightarrow				3600	-
		EE Ben - STRS - Classified - Food Services	3102		-
++		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ban - STRS - Classified - Other General Admin	3102	2100	
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-

	EE Don DEDS Contificated Instruction	2204	1000	
	EE Ben - PERS - Certificated - Instruction	3201	1000	-
	EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2100	
	EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2420	
	EE Ben - PERS - Certificated - School Administration	3201	2700	
	EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3110	-
	EE Ben - PERS - Certificated - Health Services	3201	3140	-
	EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
	EE Ben - PERS - Classified		4000	4,020.00
	EE Ben - PERS - Classified - Instruction	3202	1000	
	EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
	EE Ben - PERS - Classified - School Administration	3202	2700	4,020.00
	EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
	EE Ben - PERS - Classified - Food Services	3202	3700	-
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	-
	EE Ben - PERS - Classified - Other General Administration	3202	2100	-
	EE Ben - OASDI Reg - Certificated			-
	EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-
	EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	-
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	-
	EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
	EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
	EE Ben - OASDI Reg - Classified			3,934.00
	EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
	EE Ben - OASDI Reg - Classified - School Administration	3302	2700	3,934.00
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
	EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
	EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	-
	EE Ben - OASDI Medicare - Certificated			8,000.00
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	8,000.00
	EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
	EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
	EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
	EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
	EE Ben - OASDI Medicare - Classified			2,000.00
	EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
	EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	2,000.00
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	-
	EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
	EE Ben - OASDI Medicare - Classified - Other General Administra	3302	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert			-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	-
	EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301	2700	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
1	EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm	3301	2100	-

EE Ben - Retirement in Lieu of OASDI - Classified			
 EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	
EE Ben - Retirement in Lieu of OASDI - Class - Mistideiohai Supv	3302	2700	
EE Ben - Retirement in Lieu of OASDI - Class - School Administra	3302	3600	
EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	
	3302	2100	
EE Ben - Health & Welfare Benefits - Certificated			73,831.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	73,831.00
EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	<u> </u>
EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	-
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	
EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	
EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	
	0401	2100	
EE Ben - Health & Welfare Benefits - Classified			8,203.00
EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	
EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	
EE Ben - Health & Welfare Benefits - Class - Instructional Supv and	3402	2700	8,203.00
EE Ben - Health & Welfare Benefits - Class - School Administration	3402	3600	6,203.00
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	
	3402	8100	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	2100	
EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
EE Dan Unampleyment Insurance Cartificated			201.00
EE Ben - Unemployment Insurance - Certificated	2504	1000	201.00
EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	201.00
 EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	
EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	
 EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	
 EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	
 EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
EE Ben - Unemployment Insurance - Classified			55.00
	2502	1000	55.00
 EE Ben - Unemployment Insurance - Class - Instruction	3502 3502	1000 2100	
EE Ben - Unemployment Insurance - Class - Instructional Supv an			-
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	55.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	
 EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	
 EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	-
EE Ben - Workers' Compensation - Certificated		1000	-
EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	
EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	
EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	-
EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	-
 EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	-
EE Ben - Workers' Compensation - Cert - Health Services	3601	3140	-
 EE Ben - Workers' Compensation - Cert - Other General Admin	3601	2100	-
 EE Ben - Workers' Compensation - Classified			4,605.00
EE Ben - Workers' Compensation - Class - Instruction	3602	1000	4,605.00
EE Ben - Workers' Compensation - Class - Instructional Supervisio	3602	2100	-
EE Ben - Workers' Compensation - Class - School Administration	3602	2700	-
EE Ben - Workers' Compensation - Class - Pupil Transportation	3602	3600	-
EE Ben - Workers' Compensation - Class - Food Services	3602	3700	-

	EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	-
	EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
	EE Ben - OPEB, Allocated			511.00
	EE Ben - OPEB, Allocated - Instruction	3701	1000	-
	EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
	EE Ben - OPEB, Allocated - School Administration	3701	2700	511.00
	EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
	EE Ben - OPEB, Allocated - Food Services	3701	3700	-
	EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
	EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
	EE Ben - OPEB, Active Employees			-
	EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
	EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
	EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
	EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
	EE Ben - OPEB, Active Emp - Food Services	3702	3700	
	EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	
	EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	
		5102		
	EE Ben - Other Employment Benefits - Certificated			7,515.00
	EE Ben - Other Employment Benefits - Cert - Instruction	3901	1000	7,515.00
	EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	7,313.00
		3901	2420	
	EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, EE Ben - Other Emp Benefits - Cert - School Administration	3901	2700	-
		3901	3110	-
	EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Sen EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	-
			2100	-
	EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	
	FF Dan Other Frankrument Densfile Classified			005.00
	EE Ben - Other Employment Benefits - Classified	2002	4000	835.00
	EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	
	EE Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100	-
	EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	835.00
	EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
	EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
	EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	-
	EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	-
	TOTAL EMPLOYEE BENEFITS			149,574.00
4)	Books & Supplies			
	Approved Textbooks and Core Curricula Materials	4100	1000	9,098.00
	Books and Other Reference Materials	4200	1000	7,477.00
	Materials and Supplies	4300	1000	16,365.00
	Noncapitalized Equipment	4400	1000	-
	Other Supplies	4300	2700	13,548.00
	Pupil Transportation	4300	3600	-
	Food Service Supplies	4700	3700	30,234.00
	TOTAL BOOKS AND SUPPLIES			76,722.00
5)	Services and Other Operating Expenses			
	Personal Services	5800	2700	-
	Travel and Conference	5200	2700	1,916.00
	Due and Memberships	5300	7200	3,118.00
	Insurance	5400	7200	8,486.00
			8100	
	Operation and Housekeeping Services	5500		8,597.00
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	104,548.00
	Transfers of Direct Cost	5800	8100	-
	Transfer of Direct Costs - Interfund	5800	8100	
	Professional Consulting Services& Operating Exp	5800	8100	182,549.10

	Communications	5900	8100	8,478.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			317,692.10
 6)	Depreciation			
	Depreciation Expense	6900	8100	8,461.00
	TOTAL DEPRECIATION			8,461.00
 7)	Other Outgo (excluding Transfers of Indirect Costs)			
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		
	Tuition, Excess Costs, and/or Deficit Payments	1110		_
	Payments to Districts or Charter School	7141		_
	Payments to County Offices	7142		-
	Payments to JPAs	7143		-
	Other Transfers Out			
	All Other Transfers	7281-7283		-
	All Other Transfers Out to All Others	7299		-
	Debt Service			
	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	11,553.31
	All Other Financing Uses	7699	9100	-
 ТОТ				1,072,529.41
 CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-
 CHE	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF	SIN OTHER FIN	ANCING USES	-

MSA-7 Unaudited Actuals

1801401	Magnolia Science Academy 7	1801401		-
	FI CHARTER SCHOOL - FUND 62			
	FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			
				UNAUDITED
			_	ACTUALS
	400570	Object Codes	Resource Codes	
	ASSETS	Object Codes	Codes	AS OF 6/30/15
	Cash			
	a) In County Treasury	9110		-
	1) Fair Value Adjustment to Cash in County Treasury	9111		-
	b) In Banks	9120		925,689.00
	c) In Revolving Fund	9130		-
	d) with Fiscal Agent	9135		-
	e) collection awaiting deposit	9140		-
	Investments	9150		-
	Accounts Receivable(Includes Pledges)	9200		491,451.00
	Due from Grantor Government	9290		-
	Stores	9320		-
	Prepaid Expenditures	9330		137,118.00
	Other Curre	9340		-
	Fixed Assets:			
	a) Land	9410		-
	b) Land Improvements	9420		-
	c) Less - Accumulated Depreciation-Land Improvements	9425		-
	d) Buildings	9430		-
	e) Less - Accumulated Depreciation-Buildings	9435		-
	f) Equipment	9440		-
	g) Less - Accumulated Depreciation-Equipment	9445		-
	h) Work in Progress	9450		62,858.00
	TOTAL ASSETS			1,617,116.00
				.,,
	LIABILITIES			
	Accounts Payable	9500		857,182.21
	Due to Grantor Governments	9590		
	Current Loans	9640		(2,090.00
	Unearned Revenue (terminology changed from Deferred Revenue)			(2,090.00
		9650		-
	Long-Term Liabilities:	0004		
	Other Postemployment Benefits	9664		
	Compensated Absences	9665		-
	COPs Payable	9666		-
	Capital Leases Payable	9667		-
	Lease Revenue Bonds Payable	9668		-
	Other General Long-Term Debt	9669		-
	TOTAL LIABILITIES			855,092.21
	NET POSITION, June 30			762,023.79
	DIFF BET. FUND END BAL & FUND EQTY (this should be zero)			-

fund							
center							
lookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	D ZERO (GR	EEN SHADED COLUM
					Function		
	ST		IENT OF REVENUES, EXPENSES AND CHANGES IN NET POSIT	10 Object Codes	Codes		
							UNAUTED ACTUALS
							AS OF 6/30/15
	Α.		ENUES (SummarySee details below)	0010.000			
		1)	Revenue Limit Sources Federal Revenues	8010-8099			2,049,711
		2)		8100-8299			246,530.
		3) 4)	Other State Revenues Other Local Revenues	8300-8599 8600-8799		-	587,055. 60,292.
		4)		0000-0799			60,292.
		5)	TOTAL REVENUES				2,943,589.
		5)					2,343,303.
	B.	EXPI	ENSES_				
		1)	Certificated Salaries	1000-1999			736,143.
		2)	Classified Salaries	2000-2999			295,856.
		3)	Employee Benefits	3000-3999			251,582.
		4)	Books & Supplies	4000-4999			285,181.
		5)	Services and Other Operting Expenses	5000-5999			1,177,218.
		6)	Depreciation	6000-6999			13,600.
		-	Others Octors (analysis Transform of the first Octor)	7100-7299, 7400-7499			
		7)	Other Outgo (excluding Transfers of indirect Costs)				
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			20,497.
		9)	TOTAL EXPENSES				2,780,077.
	C.	EXC	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE		G SOURCES	& USES	163,511.
	D.	отн	ER FINANCING SOURCES/USES				
		1)	Interfund Transfers				
			a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
			b) Uses	7630-7699			-
	-			0000 0000		┼──┟	
	-	3)	Contributions	8980-8999			-
	\vdash	4)	TOTAL OTHER FINANCING SOURCES/USES				
		-,			<u> </u>		
	E.	NET	INCREASE (DECREASE) IN NET POSITION				163,511.
	F.	NET	POSITION				
			Beginning Net Position			1	

	a	As of June 30 - Unaudited	9791		598,512.3
	b) Audit Adjustments	9793		-
	d) Other Restatements	9795		-
	e	Adjusted Beginning Net Position			598,512.3
2)	E	nding Net Position, June 30			762,023.7
		Net Investment in Capital Assets	9796		-
		Restricted Net Position	9797		-
	C)	Unrestricted Net Position	9790		762,023.7
					UNAUTED ACTUALS
Boyor		(DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
		evenue Limit Sources			
1)					
		rincipal Apportionment	9011	0000	1 202 444 0
		General Purpose Entitlement-Net State Aid	8011	0000	1,202,444.0
		State Aid - PY adjustments	8019	0000	(10,806.0
		_Education Protection Account (EPA)	8012	1400	384,432.0
	R	evenue Limit Transfers			
		Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
		All Other Revenue Limit Transfer- Current Year	8091	0000	
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	462,838.0
		In Lieu of PropTax - PY adjustments	8096	0000	10,803.0
		Property Taxes Transfers	8097	0000	-
		Revenue Limit Transfers - Prior Years	8099	0000	-
	т	OTAL REVENUE LIMIT SOURCES			2,049,711.0
2)	F	ederal Revenue			
/		Special Ed: IDEA Basic Local Assistance - CY	8181	3310	53,544.7
		Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	127.8
		Special Education Discretionary Grants	8182	3310	-
		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	112,142.0
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	79,219.0
		NCLB: T1,Part A Basic School Support	8290	3020	10,210.0
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	
		Carl D. Perkins Career & Technical Education :Secondary	8290	3550	
		NCLB:TII, Part A, Teacher Quality	8290	4035	1,171.0
		NCLB:TII, Part A, Administrator Training	8290	4036	1,171.0
		NCLB:TII, Part D, Enhancing Education Through Technology, Forr			
				4045	
		NCLB:TII, Part D, Enhancing Education Through Technology, Com		4046	2000
		NCLB:TIII,Immigrant Education Program	8290	4201	326.0
		NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	
		NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCS)		4610	-
		Other Federal Revenues:	8290	5810	-
		-			-
		-			

┢─────┤		TOTAL FEDERAL REVENUE			246,53
	3)	Other State Revenue			
		Other State Apportionments			
		Special Education Master Plan			
		Special Education AB602 - CY	8311	6500	156,97
		Special Education AB602 - PY adjustments	8311	6500	4,99
L		All Special Ed Apportionments-Current Year	8311	6500	
		Year Round School Incentive	8425	0000	
L		Child Nutrition: School Program	8520	5310	11,29
		Mandated Costs Reimbursement	8550	0000	
		State Lottery:Unrestricted CY	8560	1100	45,86
		State Lottery:Unrestricted PY adjustments	8560	1100	
		Lottery- Instructional Materials	8560	6300	22,97
		After School Education and Safety (ASES)	8590	6010	150,00
		Charter School Facility Grant	8590	6030	171,44
		Quality Education Investment Act	8590	7400	
		Common Core Standards	8590	7405	
		All other State Revenues:	8590	7810	23,49
		Others (please insert description below)		·	
		MAndated Block Grant			23,49
		<u></u>			
+		<u>+-</u>			
┟────┼		-			
				1	E07.05
					587,05
	4)	Other Local Revenues			
		Sales	0024		
+		Sale of Equipment/Supplies	8631	0000	
┟────┼		Sale of Publications	8632	0000	
┟────┼		Food Service Sales	8634	5310	
+		Other Sales	8639	0000	
		Leases & Rentals	8650	0000	
		Interest	8660	0000	
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000	
		Fees and Contracts			
└────┤		Child Development Parent Fees	8673	0000	
				10000	1 1
ļļ		Transportation Fees from Indiviuals	8689	0000	
		Interagency Services	8677	0000	
		Interagency Services All Other Fees & Contracts	8677 8689	0000 0000	
		Interagency Services	8677	0000	60,29
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations	8677 8689	0000 0000	15,48
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations	8677 8689	0000 0000	15,48
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30
		Interagency Services All Other Fees & Contracts Other Local Revenues Grants/Donations Fund Raising/Others All Other Local	8677 8689	0000 0000	15,48 27,30

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	_
		From County Offices	8792	6500	
		From JPAs	8793	6500	
		Other Transfers of Apportionments			
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
		From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE	6799	0000	60 202 00
					60,292.00
Т	ΌΤΑΙ				2,943,589.27
<u> </u>					
Expe	eses	by Sub-object			
			SACS Object	FUNC	UNAUTED ACTUALS AS OF JUNE 30 2015
1)) (Certificated Salaries	·		
		Teachers' Salaries	1100	1000	595,407.00
		Pupil Support Salaries	1200	3110/3140	-
		Librarians	1200	2420	-
		Supervisors' and Administrators' Salaries	1300	2700	140,736.00
		Guidance, Welfare, & Counseling Services	1200	3110	
		Physical/Mental, Health Services	1200	3140	<u> </u>
		Other Certificated Salaries	1900	2100	_
		TOTAL CERTIFICATED SALARIES	1000	2100	736,143.00
2)) (Classified Salaries			
		Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	46,328.00
		Classified Transportation Salaries	2200	3600	-
		Classified Food Services Salaries	2200	3700	-
		Classified Maintenance & Operations	2200	8100	-
		Other Classified	2900	2100	249,528.00
		TOTAL CLASSIFIED SALARIES			295,856.00
3)) [Employee Benefits			
		EE Ben - STRS - Certificated			65,818.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	65,818.00
		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	-
		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
++		EE Ben - STRS - Classified - Instruction	3102	1000	-
++		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
-+		EE Ben - STRS - Classified - School Administration	3102	2700	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
++		EE Ben - STRS - Classified - Food Services	3102	3700	-
		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-
-+					
		EE Ben - PERS - Certificated	1	1	-

	EE Ben - PERS - Certificated - Instruction	3201	1000	_
	EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2100	
	EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2420	
	EE Ben - PERS - Certificated - Instructional Ebrary, Media, & rec EE Ben - PERS - Certificated - School Administration	3201	2700	-
	EE Ben - PERS - Certificated - Guidance & Counseling Services	3201	3110	-
	EE Ben - PERS - Certificated - Health Services	3201	3140	-
	EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
		5201	2100	
	EE Ben - PERS - Classified			8,442.00
	EE Ben - PERS - Classified - Instruction	3202	1000	8,442.00
	EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	-
	EE Ben - PERS - Classified - School Administration	3202	2700	
	EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
	EE Ben - PERS - Classified - Food Services	3202	3700	
	EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	
	EE Ben - PERS - Classified - Other General Administration	3202	2100	
	EL Den - FERS - Classified - Other General Administration	5202	2100	-
	EE Ben - OASDI Reg - Certificated			
	EE Ben - OASDI Reg - Certificated	2204	1000	-
		3301	1000	-
	EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	-
	EE Ben - OASDI Reg - Certificated - Instructional Library, Media, &	3301	2420	-
	EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
	EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
				00.000.00
	EE Ben - OASDI Reg - Classified	0000	4000	20,000.00
	EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	-
	EE Ben - OASDI Reg - Classified - School Administration	3302	2700	20,000.00
	EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
	EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
	EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	-
	EE Ben - OASDI Medicare - Certificated	0004	4000	11,115.00
	EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	-
	EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	11,115.00
	EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
	EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	-
	EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
	EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
	EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
	EE Ben - OASDI Medicare - Classified			1 001 00
		2200	4000	1,961.00
	EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
	EE Ben - OASDI Medicare - Classified - Instructional Supervision e	3302	2100	-
	EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	1,961.00
	EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	
	EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
	EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
	EE Ben - OASDI Medicare - Classified - Other General Administra	3302	2100	-
			_	
	EE Ben - Retirement in Lieu of OASDI - Cert	0001	4000	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	-
	EE Ben - Retirement in Lieu of OASDI - Cert - School Administratio	3301	2700	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
	EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-
1	EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm	3301	2100	

	EE Ben - Retirement in Lieu of OASDI - Classified			
	EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	-
		3302	2100	-
	EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv EE Ben - Retirement in Lieu of OASDI - Class - School Administrat	3302	2700	-
				-
	EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportatio	3302	3600	-
	EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	-
	EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	-
	EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
	EE Ben - Health & Welfare Benefits - Certificated			96,755.00
	EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	96,755.00
	EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and	3401	2100	-
	EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
	EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	-
	EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	-
	EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	-
	EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	<u> </u>
	EE Ben - Health & Welfare Benefits - Classified			21,454.00
	EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	21,704.00
	EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	
	EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	21,454.00
		3402	3600	21,434.00
	EE Ben - Health & Welfare Benefits - Class - Pupil Transportation			-
	EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
	EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	-
	EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
	EE Ben - Unemployment Insurance - Certificated			400.00
	EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	400.00
	EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	-
	EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	-
	EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	-
	EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
	EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
	EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
	EE Ben - Unemployment Insurance - Classified			119.00
	EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	
	EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
	EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	119.00
	EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	110.00
		3502	3700	-
	EE Ben - Unemployment Insurance - Class - Food Services			-
	EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	-
	EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	-
	EE Ben - Workers' Compensation - Certificated	0000	4000	8,002.00
	EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	8,002.00
	EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	-
1 1	LEE Bon Workers' Componentian Cart Instructional Library Ma	3601	2420	-
	EE Ben - Workers' Compensation - Cert - Instructional Library, Me			
	EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	-
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling		3110	-
	EE Ben - Workers' Compensation - Cert - School Administration	3601		- - -
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601 3601	3110	
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services	3601 3601 3601	3110 3140	
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services	3601 3601 3601	3110 3140	- - - - 1,415.00
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin	3601 3601 3601	3110 3140	- - -
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Class - Instruction	3601 3601 3601 3601 3601	3110 3140 2100 1000	- - -
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Class - Instruction EE Ben - Workers' Compensation - Class - Instruction	3601 3601 3601 3601 3601 3602 3602	3110 3140 2100 	
	EE Ben - Workers' Compensation - Cert - School Administration EE Ben - Workers' Compensation - Cert - Guidance & Counseling EE Ben - Workers' Compensation - Cert - Health Services EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Cert - Other General Admin EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Classified EE Ben - Workers' Compensation - Class - Instruction	3601 3601 3601 3601 3601	3110 3140 2100 1000	- - -

			0000	0100	
		EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	
		EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
		EE Ben - OPEB, Allocated			-
		EE Ben - OPEB, Allocated - Instruction	3701	1000	-
		EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
		EE Ben - OPEB, Allocated - School Administration	3701	2700	-
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
		EE Ben - OPEB, Active Employees			-
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
		EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	-
		EE Ben - OPEB, Active Emp - Food Services	3702	3700	-
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	-
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	-
		EE Ben - Other Employment Benefits - Certificated			12,881.00
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000	12,881.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	12,001.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2420	
			3901	2700	-
		EE Ben - Other Emp Benefits - Cert - School Administration		3110	-
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901		-
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	-
		EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	-
		EE Ben - Other Employment Benefits - Classified			3,220.00
		EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	-
		EE Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100	-
		EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	3,220.00
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	-
		EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	-
		TOTAL EMPLOYEE BENEFITS			251,582.00
4)	В	ooks & Supplies			
		Approved Textbooks and Core Curricula Materials	4100	1000	57,560.00
					27,633.00
		Books and Other Reference Materials	4200	1000	21,000.00
			4200 4300	1000	
		Books and Other Reference Materials			23,070.00
		Books and Other Reference Materials Materials and Supplies	4300	1000	23,070.00 1,540.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies	4300 4400	1000 1000	23,070.00 1,540.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation	4300 4400 4300 4300	1000 1000 2700 3600	23,070.00 1,540.00 27,794.00 -
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies	4300 4400 4300	1000 1000 2700	23,070.00 1,540.00 27,794.00 - 147,584.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation	4300 4400 4300 4300	1000 1000 2700 3600	23,070.00 1,540.00 27,794.00 -
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES	4300 4400 4300 4300	1000 1000 2700 3600	23,070.00 1,540.00 27,794.00 - 147,584.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses	4300 4400 4300 4300 4700	1000 1000 2700 3600 3700	23,070.00 1,540.00 27,794.00 - 147,584.00
		Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services	4300 4400 4300 4300 4700 5800	1000 1000 2700 3600 3700 2	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00
	s	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference	4300 4400 4300 4300 4700 5800 5200	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services	4300 4400 4300 4300 4700 5800	1000 1000 2700 3600 3700 2	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference	4300 4400 4300 4300 4700 5800 5200	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00 2,943.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships	4300 4400 4300 4300 4700 5800 5200 5300	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 7200	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00 2,943.00 15,423.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance	4300 4400 4300 4700 5800 5200 5300 5400	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 7200 7200	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00 2,943.00 15,423.00 85,470.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services Rentals/Leases/Repairs&Noncapitalized Improvements	4300 4400 4300 4700 5800 5200 5300 5400 5500 5600	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 8100 8100	23,070.00 1,540.00 27,794.00 - 147,584.00 285,181.00 - 2,236.00 2,943.00 15,423.00 85,470.00
	S	Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Other Supplies Pupil Transportation Food Service Supplies TOTAL BOOKS AND SUPPLIES ervices and Other Operating Expenses Personal Services Travel and Conference Due and Memberships Insurance Operation and Housekeeping Services	4300 4400 4300 4700 5800 5200 5300 5400 5500	1000 1000 2700 3600 3700 2700 2700 2700 2700 2700 2700 2700 2700 8100	23,070.00 1,540.00 27,794.00 - 147,584.00

	Communications	5900	8100	9,998.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,177,218.64
 6)	Depreciation			
	Depreciation Expense	6900	8100	13,600.00
	TOTAL DEPRECIATION			13,600.00
 7)	Other Outgo (excluding Transfers of Indirect Costs)			
 7)				
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		
	Tuition, Excess Costs, and/or Deficit Payments	7110		-
	Payments to Districts or Charter School	7141		
	Payments to Districts of Charter School Payments to County Offices	7141		-
	Payments to County Onices Payments to JPAs	7142		-
	Other Transfers Out	7143		-
	All Other Transfers	7281-7283		
 	All Other Transfers Out to All Others	7299		-
 	Debt Service	7299		-
 	Debt Service Interest	7438	9100	
 _	Debt Service-Interest	7436	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	20,497.14
	All Other Financing Uses	7699	9100	-
 ТОТ	AL EXPENSES			2,780,077.78
 CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-
	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF		ANCING LISES	

MSA-8 Unaudited Actuals

1516601	Magnolia Sci Ac-Bell@SRMS#2	1516601		-
	FI CHARTER SCHOOL - FUND 62			
	FY15 UAR - FY15 UAR DUE DATE: 08/07/2015 (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			
				UNAUDITED
				ACTUALS
			Resource	
	ASSETS	Object Codes	Codes	AS OF 6/30/15
	Cash			
	a) In County Treasury	9110		-
	1) Fair Value Adjustment to Cash in County Treasury	9111		-
	b) In Banks	9120		2,421,557.00
	c) In Revolving Fund	9130		-
	d) with Fiscal Agent	9135		-
	e) collection awaiting deposit	9140		-
	Investments	9150		-
	Accounts Receivable(Includes Pledges)	9200		430,124.00
	Due from Grantor Government	9290		-
	Stores	9320		-
	Prepaid Expenditures	9330		148,920.00
	Other Curre	9340		-
	Fixed Assets:			
	a) Land	9410		-
	b) Land Improvements	9420		-
	c) Less - Accumulated Depreciation-Land Improvements	9425		-
	d) Buildings	9430		-
	e) Less - Accumulated Depreciation-Buildings	9435		_
	f) Equipment	9440		39,398.00
	g) Less - Accumulated Depreciation-Equipment	9445		(17,112.00
	h) Work in Progress	9450		-
	TOTAL ASSETS			3,022,887.00
	LIABILITIES			
	Accounts Payable	9500		126,420.03
	Due to Grantor Governments	9590		-
	Current Loans	9640		-
	Unearned Revenue (terminology changed from Deferred Revenue)	9650		-
	Long-Term Liabilities:			
	Other Postemployment Benefits	9664		-
	Compensated Absences	9665		-
	COPs Payable	9666		-
	Capital Leases Payable	9667		_
	Lease Revenue Bonds Payable	9668		-
	Other General Long-Term Debt	9669		-
	TOTAL LIABILITIES			126,420.03
				,
	NET POSITION, June 30			2,896,466.97
				_,,
	DIFF BET. FUND END BAL & FUND EQTY (this should be zero)			
				-

fund							
center							
lookup)				FUND ENDING B			
				THIS LINE SHOU	LD EQUAL TO	ZERO (GRI	EEN SHADED COLUM
					Function		
	ST	ATEN	IENT OF REVENUES, EXPENSES AND CHANGES IN NET POS	ITIC Object Codes	Codes		
							UNAUTED ACTUALS
	۸	DEV	ENUES (Summary See details below)			-	AS OF 6/30/15
	А.	1)	ENUES (SummarySee details below) Revenue Limit Sources	8010-8099			3,611,558.
		2)	Federal Revenues	8100-8299			306,664.
		3)	Other State Revenues	8300-8599			557,626.
		4)	Other Local Revenues	8600-8799			60,208.
		,					
		5)	TOTAL REVENUES				4,536,057.
	В.	EXPI	ENSES				
		1)	Certificated Salaries	1000-1999			1,705,076.
		2)	Classified Salaries	2000-2999			213,584.
		3)	Employee Benefits	3000-3999			514,219.
		4)	Books & Supplies	4000-4999			430,702.
		5)	Services and Other Operting Expenses	5000-5999			1,620,997.
		6)	Depreciation	6000-6999 7100-7299,			6,354.
		7)	Other Outgo (excluding Transfers of indirect Costs)	7400-7499			-
		8)	Other Outgo - Transfers of Indirect Costs	7300-7399			36,116.
		-/					
		9)	TOTAL EXPENSES				4,527,048.
	c.	EXC	ESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORI		G SOURCES	& USES	9,008
			ER FINANCING SOURCES/USES				
	υ.	1)	Interfund Transfers				
		.,	a) Transfers In	8900-8929			
			b) Transfers Out	7600-7629			
		2)	Other Sources/Uses				
			a) Sources	8930-8979			-
			b) Uses	7630-7699			-
		3)	Contributions	8980-8999			
		4)	TOTAL OTHER FINANCING SOURCES/USES				
		י ד					
	Е.	NET	INCREASE (DECREASE) IN NET POSITION				9,008.
						+ +	2,500
	F.	NET	POSITION				
		1)	Beginning Net Position			1 1	

		a) As of June 30 - Unaudited	9791		2,866,475.93
		b) Audit Adjustments	9793		20,982.07
		d) Other Restatements	9795		-
		e) Adjusted Beginning Net Position			2,887,458.00
	2)	Ending Net Position, June 30			2,896,466.97
		a) Net Investment in Capital Assets	9796		-
		b) Restricted Net Position	9797		-
		c) Unrestricted Net Position	9790		2,896,466.97
					UNAUTED ACTUALS
Dev			SACS Object	Basauras Cada	
		s (DETAILS)	SACS Object	Resource Code	AS OF 6/30/15
	1)	Revenue Limit Sources			
		Principal Apportionment			
		General Purpose Entitlement-Net State Aid	8011	0000	2,156,099.00
		State Aid - PY adjustments	8019	0000	(20,293.00
		Education Protection Account (EPA)	8012	1400	672,860.00
		Revenue Limit Transfers			
		Unrestricted Revenue Limit Transfers - Current Year	8091	0000	
		All Other Revenue Limit Transfer- Current Year	8091	0000	2,332.00
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	782,647.00
		In Lieu of PropTax - PY adjustments	8096	0000	17,913.00
		Property Taxes Transfers	8097	0000	
		Revenue Limit Transfers - Prior Years	8099	0000	
			8099	0000	-
		TOTAL REVENUE LIMIT SOURCES			3,611,558.00
	2)	Federal Revenue			
	,	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	90,542.84
		Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	211.98
		Special Education Discretionary Grants	8182	3310	
		Breakfast, Milk, Pregnant & Lactating Students	8220	5310	
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	204,445.00
		NCLB: T1,Part A Basic School Support	8290	3020	204,440.00
					-
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-
		Carl D. Perkins Career & Technical Education :Secondary	8290	3550	-
		NCLB:TII, Part A, Teacher Quality	8290	4035	3,036.00
		NCLB:TII, Part A, Administrator Training	8290	4036	
		NCLB:TII, Part D, Enhancing Education Through Technology, I		4045	
		NCLB:TII, Part D, Enhancing Education Through Technology,	Com 8290	4046	
		NCLB:TIII,Immigrant Education Program	8290	4201	279.00
		NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	8,150.00
		NCLB:TitleV, Part B, Public Charter Schools Grant Program (P	CS(8290	4610	-
		Other Federal Revenues:	8290	5810	-
		Others (please insert description below)			
					-
					-

	 TOTAL FEDERAL REVENUE			306,66	4.82
3)	Other State Revenue				
	 Other State Apportionments				
	 Special Education Master Plan				
	Special Education AB602 - CY	8311	6500	265,442	
	 Special Education AB602 - PY adjustments	8311	6500		86.62
	 All Special Ed Apportionments-Current Year	8311	6500	16,36	2.00
	 Year Round School Incentive	8425	0000		-
	 Child Nutrition: School Program	8520	5310		-
	 Mandated Costs Reimbursement	8550	0000	38,96	
	State Lottery:Unrestricted CY	8560	1100	60,90	7.00
	State Lottery:Unrestricted PY adjustments	8560	1100		-
	Lottery- Instructional Materials	8560	6300	16,17	9.00
	After School Education and Safety (ASES)	8590	6010	150,00	0.00
	Charter School Facility Grant	8590	6030		-
	Quality Education Investment Act	8590	7400		-
	Common Core Standards	8590	7405		-
	All other State Revenues:	8590	7810	1,48	8.00
	Others (please insert description below)				-
	Prior Year				
	FY 14-15 Assestment reimbursement			1,48	8.00
	—				
	—				
	—				
	TOTAL OTHER STATE REVENUE			557,62	6.21
4)	Other Local Revenues				
/	Sales				
	Sale of Equipment/Supplies	8631	0000		-
	Sale of Publications	8632	0000		-
	 Food Service Sales	8634	5310		-
	Other Sales	8639	0000		-
	 Leases & Rentals	8650	0000		
	Interest	8660	0000		
	Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
	Fees and Contracts	0002	0000		
	Child Development Parent Fees	8673	0000		
	Transportation Fees from Indiviuals	8689	0000		
	Interagency Services	8677	0000		
	All Other Fees & Contracts	8689	0000		
	 Other Local Revenues	8689	0000	60,20	18 00
	Grants/Donations	0009		11,76	
	Fund Raising/Others			22,42	
	 All Other Local				
<u>├</u> ───┤	Prior Year			26,01	3.00
	 Prior Year				-
<u>├</u>					
-					
-					
	 Tuition	8710	0000		
	All Other Transfers In	8781-8783	0000		

		Transfers of Apportionments			
		Special Education SELPA Transfers			
		From Districts or Charter Schools	8791	6500	-
		From County Offices	8792	6500	
		From JPAs	8793	6500	
		Other Transfers of Apportionments			
		From Districts or Charter Schools	8791	0000	
		From County Offices	8792	0000	
		From JPAs	8793	0000	
		All Other Transfers in from All Others	8799	0000	
		TOTAL OTHER LOCAL REVENUE	6799	0000	CO 200 00
					60,208.00
	тот	AL REVENUES			4,536,057.03
Ex	pese	s by Sub-object			
			SACS Object	FUNC	UNAUTED ACTUALS AS O JUNE 30 2015
	1)	Certificated Salaries			
	''	Teachers' Salaries	1100	1000	1,405,335.00
	<u> </u>	Pupil Support Salaries	1200	3110/3140	1,+00,000.00
		Librarians	1200	2420	
				2700	
		Supervisors' and Administrators' Salaries	1300		299,741.00
		Guidance, Welfare, & Counseling Services	1200	3110	-
		Physical/Mental, Health Services	1200	3140	-
		Other Certificated Salaries	1900	2100	-
		TOTAL CERTIFICATED SALARIES			1,705,076.00
	2)	Classified Salaries			
	_/	Classified Instructional Salaries	2100	1000	-
		Classified Supervisors' and Administrators' Salaries	2300	2100	-
		Clerical, Technical and Office Salaries	2400	2700	185,145.00
		Classified Transportation Salaries	2200	3600	-
		Classified Food Services Salaries	2200	3700	_
		Classified Maintenance & Operations	2200	8100	_
		Other Classified	2900	2100	28,439.00
		TOTAL CLASSIFIED SALARIES	2000	2100	213,584.00
	3)	Employee Benefits			
		EE Ben - STRS - Certificated			133,110.00
		EE Ben - STRS - Certificated - Instruction	3101	1000	108,382.00
		EE Ben - STRS - Certificated - Instructional Supv and Adm	3101	2100	-
		EE Ben - STRS - Certificated - Instructional Library, Media, & Tech	3101	2420	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	24,728.00
		EE Ben - STRS - Certificated - Guidance & Counseling Services	3101	3110	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	-
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	-
		EE Ben - STRS - Classified			-
		EE Ben - STRS - Classified - Instruction	3102	1000	-
		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-
		EE Ben - STRS - Classified - School Administration	3102	2700	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-
		EE Ben - STRS - Classified - Food Services	3102	3700	-
		EE Ben - STRS - Classified - Plant Maintenance & Operation	3102	8100	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-

EE Ben - PERS - Certificated - Instruction	3201	1000	
	3201	2100	-
EE Ben - PERS - Certificated - Instructional Supv and Adm	3201	2420	-
EE Ben - PERS - Certificated - Instructional Library, Media, & Tec	3201	2700	-
EE Ben - PERS - Certificated - School Administration		3110	-
EE Ben - PERS - Certificated - Guidance & Counseling Services EE Ben - PERS - Certificated - Health Services	3201	3140	-
	3201		
EE Ben - PERS - Certificated - Other General Admin	3201	2100	-
EF Data DEDC Classified			20.475.00
EE Ben - PERS - Classified EE Ben - PERS - Classified - Instruction	2200	1000	20,475.00
EE Ben - PERS - Classified - Instruction	3202 3202	2100	-
EE Ben - PERS - Classified - Instructional Supv and Adm	3202		-
		2700	20,475.00
EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-
EE Ben - PERS - Classified - Food Services	3202	3700	-
EE Ben - PERS - Classified - Plant Maintenance & Operation	3202	8100	-
EE Ben - PERS - Classified - Other General Administration	3202	2100	-
EE Ben - OASDI Reg - Certificated			-
EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-
 EE Ben - OASDI Reg - Certificated - Instructional Supv and Adm	3301	2100	-
 EE Ben - OASDI Reg - Certificated - Instructional Library, Media, 8	3301	2420	-
 EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-
EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi	3301	3110	-
 EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Reg - Classified			8,654.00
EE Ben - OASDI Reg - Classified - Instruction	3302	1000	-
EE Ben - OASDI Reg - Classified - Instructional Supervision and A	3302	2100	8,654.00
EE Ben - OASDI Reg - Classified - School Administration	3302	2700	-
EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-
EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation	3302	8100	-
EE Ben - OASDI Reg - Classified - Other General Administration	3302	2100	-
EE Ben - OASDI Medicare - Certificated			35,497.00
EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	31,232.00
EE Ben - OASDI Medicare - Certificated - Instructional Supv and A	3301	2100	-
EE Ben - OASDI Medicare - Certificated - Instructional Library, Me	3301	2420	-
EE Ben - OASDI Medicare - Certificated - School Administration	3301	2700	4,265.00
EE Ben - OASDI Medicare - Certificated - Guidance & Counseling	3301	3110	-
EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	-
EE Ben - OASDI Medicare - Certificated - Other General Admin	3301	2100	-
EE Ben - OASDI Medicare - Classified			2,468.00
EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	-
EE Ben - OASDI Medicare - Classified - Instructional Supervision a	3302	2100	-
EE Ben - OASDI Medicare - Classified - School Administration	3302	2700	2,468.00
EE Ben - OASDI Medicare - Classified - Pupil Transportation	3302	3600	-
EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-
EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope	3302	8100	-
EE Ben - OASDI Medicare - Classified - Other General Administra	3302	2100	-
EE Ben - Retirement in Lieu of OASDI - Cert			-
EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Supv a	3301	2100	-
EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library	3301	2420	-
EE Ben - Retirement in Lieu of OASDI - Cert - School Administration	3301	2700	-
EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse	3301	3110	-
EE Ben - Retirement in Lieu of OASDI - Cert - Health Services	3301	3140	-

EE Ben - Retirement in Lieu of OASDI - Classified			
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	
EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	2100	-
EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv	3302	2700	-
			-
EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportatio	3302	3600	-
EE Ben - Retirement in Lieu of OASDI - Class - Food Services	3302	3700	-
EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance	3302	8100	-
EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr	3302	2100	-
EE Ben - Health & Welfare Benefits - Certificated			240,799.00
EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	211,039.00
	3401	2100	211,039.00
 EE Ben - Health & Welfare Benefits - Cert - Instructional Supv and			-
 EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M	3401	2420	-
EE Ben - Health & Welfare Benefits - Cert - School Administration	3401	2700	29,760.00
EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin	3401	3110	-
 EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	-
EE Ben - Health & Welfare Benefits - Cert - Other General Admin	3401	2100	-
EE Dag, Haalth & Welfare Dagafte, Classified			24,000,00
 EE Ben - Health & Welfare Benefits - Classified	0.400	4000	24,800.00
 EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	-
 EE Ben - Health & Welfare Benefits - Class - Instructional Supv an	3402	2100	-
EE Ben - Health & Welfare Benefits - Class - School Administration	3402	2700	24,800.00
EE Ben - Health & Welfare Benefits - Class - Pupil Transportation	3402	3600	-
EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	-
EE Ben - Health & Welfare Benefits - Class - Plant Maintenance &	3402	8100	-
 EE Ben - Health & Welfare Benefits - Class - Other General Admir	3402	2100	-
EE Ben - Unemployment Insurance - Certificated			849.00
EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	708.00
EE Ben - Unemployment Insurance - Cert - Instructional Supv and	3501	2100	-
EE Ben - Unemployment Insurance - Cert - Instructional Library, M	3501	2420	-
EE Ben - Unemployment Insurance - Cert - School Administration	3501	2700	141.00
EE Ben - Unemployment Insurance - Cert - Guidance & Counselin	3501	3110	-
EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	-
EE Ben - Unemployment Insurance - Cert - Other General Admin	3501	2100	-
EE Ben - Unemployment Insurance - Classified			118.00
EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	-
EE Ben - Unemployment Insurance - Class - Instructional Supv an	3502	2100	-
EE Ben - Unemployment Insurance - Class - School Administration	3502	2700	118.00
EE Ben - Unemployment Insurance - Class - Pupil Transportation	3502	3600	-
EE Ben - Unemployment Insurance - Class - Food Services	3502	3700	-
EE Ben - Unemployment Insurance - Class - Plant Maintenance &	3502	8100	-
EE Ben - Unemployment Insurance - Class - Other General Admin	3502	2100	-
EE Ben - Workers' Compensation - Certificated			18,345.00
EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	15,899.00
EE Ben - Workers' Compensation - Cert - Instructional Supv and A	3601	2100	
EE Ben - Workers' Compensation - Cert - Instructional Library, Me	3601	2420	
EE Ben - Workers' Compensation - Cert - School Administration	3601	2700	2,446.00
EE Ben - Workers' Compensation - Cert - Guidance & Counseling	3601	3110	
EE Ben - Workers' Compensation - Cert - Health Services	3601	3140	
EE Ben - Workers' Compensation - Cert - Other General Admin	3601	2100	
EE Ben - Workers' Compensation - Classified			2,038.00
· · · · ·	3602	1000	_
EE Ben - Workers' Compensation - Class - Instruction			
		2100	-
EE Ben - Workers' Compensation - Class - Instructional Supervisio	3602 3602	2100 2700	2.038.00
	3602	2100 2700 3600	2,038.00

<u> </u>			0000	0100	
		EE Ben - Workers' Compensation - Class - Plant Maintenance & C	3602	8100	-
		EE Ben - Workers' Compensation - Class - Other General Adminis	3602	2100	-
		EE Ben - OPEB, Allocated			-
		EE Ben - OPEB, Allocated - Instruction	3701	1000	-
		EE Ben - OPEB, Allocated - Instructional Supervision and Adm	3701	2100	-
		EE Ben - OPEB, Allocated - School Administration	3701	2700	-
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600	-
		EE Ben - OPEB, Allocated - Food Services	3701	3700	-
		EE Ben - OPEB, Allocated - Plant Maintenance & Operation	3701	8100	-
		EE Ben - OPEB, Allocated - Other General Administration	3701	2100	-
		EE Ben - OPEB, Active Employees			-
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	-
		EE Ben - OPEB, Active Emp - Instructional Supervision and Adm	3702	2100	-
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	-
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600	_
		EE Ben - OPEB, Active Emp - Food Services	3702	3700	
		EE Ben - OPEB, Active Emp - Plant Maintenance & Operation	3702	8100	
		EE Ben - OPEB, Active Emp - Other General Administration	3702	2100	
			51.02	2100	-
		EE Ban - Other Employment Benefite Cortificated			24.246.00
		EE Ben - Other Employment Benefits - Certificated	2004	1000	24,216.00
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000	20,796.00
		EE Ben - Other Emp Benefits - Cert - Instructional Supervision and	3901	2100	-
		EE Ben - Other Emp Benefits - Cert - Instructional Library, Media,	3901	2420	-
		EE Ben - Other Emp Benefits - Cert - School Administration	3901	2700	3,420.00
		EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv	3901	3110	-
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140	-
		EE Ben - Other Emp Benefits - Cert - Other General Administration	3901	2100	-
		EE Ben - Other Employment Benefits - Classified			2,850.00
		EE Ben - Other Emp Benefits - Class - Instruction	3902	1000	-
		EE Ben - Other Emp Benefits - Class - Instructional Supervision ar	3902	2100	-
		EE Ben - Other Emp Benefits - Class - School Administration	3902	2700	2,850.00
		EE Ben - Other Emp Benefits - Class - Pupil Transportation	3902	3600	-
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700	-
		EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera	3902	8100	-
		EE Ben - Other Emp Benefits - Class - Other General Administration	3902	2100	_
		TOTAL EMPLOYEE BENEFITS			514,219.00
	4)	Books & Supplies			
	•/	Approved Textbooks and Core Curricula Materials	4100	1000	92,030.00
		Books and Other Reference Materials	4200	1000	25,743.00
		Materials and Supplies	4300	1000	124,999.00
		Noncapitalized Equipment	4300	1000	4,347.00
			4400	2700	4,347.00
		Other Supplies			-
		Pupil Transportation	4300	3600	-
		Food Service Supplies	4700	3700	183,583.00
		TOTAL BOOKS AND SUPPLIES		_	430,702.00
	5)	Services and Other Operating Expenses			
		Personal Services	5800	2700	-
		Travel and Conference	5200	2700	5,209.00
		Due and Memberships	5300	7200	3,747.00
		Insurance	5400	7200	25,234.00
		Operation and Housekeeping Services	5500	8100	207,552.00
		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	16,805.00
		Transfers of Direct Cost	5800	8100	-
		Liropator at Direct Costa Interfund			
		Transfer of Direct Costs - Interfund Professional Consulting Services& Operating Exp	5800 5800	8100 8100	1,355,280.00

	Communications	5900	8100	7,170.00
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,620,997.00
 6)	Depreciation			
	Depreciation Expense	6900	8100	6,354.00
	TOTAL DEPRECIATION			6,354.00
 7)	Other Outgo (excluding Transfers of Indirect Costs)			
	Tuition			
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		_
	Tuition, Excess Costs, and/or Deficit Payments			-
	Payments to Districts or Charter School	7141		-
	Payments to County Offices	7142		-
	Payments to JPAs	7143		-
	Other Transfers Out			
	All Other Transfers	7281-7283		-
	All Other Transfers Out to All Others	7299		-
	Debt Service			
	Debt Service-Interest	7438	9100	-
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			-
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			
	Transfers of Indirect Cost	7310		-
	Transfers of Indirect Cost-Interfund	7350		-
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-
 8)	Direct Support/Indirect Costs/All Other Financing Uses			
	Indirect Cost (total charter school supervisorial oversight fees only	5800	8100	36,116.06
	All Other Financing Uses	7699	9100	-
 ТОТ				4,527,048.06
 CHE	CK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-
	CK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OF		ANCING USES	-

MSA-SA Unaudited Actuals

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy-Santa Ana

CDS #: 30768930130765 (1)

Charter Approving Entity: California Department of Education

County: Orange County

Charter #: 1686

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	0.0,000 0000			
	1. LCFF Sources				
	State Aid - Current Year	8011	863,019.00		863,019.00
	Education Protection Account State Aid - Current Year	8012	31,422.00		31,422.00
	State Aid - Prior Years	8019			0.00
	Transfers to Charter Schools in Lieu of Property Taxes	8096	261,316.00		261,316.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		1,155,757.00	0.00	1,155,757.00
	2. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind	8290		403,994.00	403,994.00
	Special Education - Federal	8181, 8182	-	21,764.00	21,764.00
	Child Nutrition - Federal	8220	-	18,106.00	18,106.00
	Other Federal Revenues	8110, 8260-8299		10,100.00	0.00
	Total, Federal Revenues	0110, 0200-0299	0.00	443,864.00	443,864.00
	Total, Tederal Nevendes		0.00	443,004.00	443,004.00
	3. Other State Revenues				
	Special Education - State	StateRevSE	ľ	181,676.00	181,676.00
	All Other State Revenues	StateRevAO		1,336.00	1,336.00
	Total, Other State Revenues		0.00	183,012.00	183,012.00
	4. Other Local Revenues				
	All Other Local Revenues	LocalRevAO		23,745.00	23,745.00
	Total, Local Revenues		0.00	23,745.00	23,745.00
	5. TOTAL REVENUES		1,155,757.00	650,621.00	1,806,378.00
Б	EXPENDITURES (and NOTE in Section 1)				
ь.	EXPENDITURES (see NOTE in Section L) 1. Certificated Salaries				
	Certificated Teachers' Salaries	1100	510,721.00	89,193.00	599,914.00
	Certificated Pupil Support Salaries	1200	510,721.00	69,193.00	0.00
	Certificated Supervisors' and Administrators' Salaries	1300	118,830.00		118,830.00
	Other Certificated Salaries	1900	110,030.00		0.00
	Total, Certificated Salaries	1500	629,551.00	89,193.00	718,744.00
		-	020,001.00	00,100.00	110,144.00
	2. Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100			0.00
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
	Clerical and Office Salaries	2400	32,801.00		32,801.00
	Other Noncertificated Salaries	2900	19,484.00		19,484.00
	Total, Noncertificated Salaries		52,285.00	0.00	52,285.00

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy-Santa Ana

Description Object Code Unrestricted Restricted Total 3. Employee Benefits 3101-3102 32.022.00 93.022.00 93.022.00 VERS 3011-3102 32.022.00 93.022.00 93.022.00 93.022.00 OASD1/ Medicar / Alternative 3301-3302 35.190.00 95.000 95.000 95.000 95.000 93.022.00 93.022.00 93.022.00 93.022.00 93.020.00 95.0752.00 95.0752.00 <th></th> <th>#: 30768930130765 (</th> <th>· · · · ·</th> <th>ia –</th> <th></th>		#: 30768930130765 (· · · · ·	ia –	
3. Employee Benefits 30.101-3102 36.202.00 39.202.00 PERS 3011-3102 35.855.00 3.3855.00 QASD1// Medicare / Alternative 3011-3302 35.90.00 35.90.00 Heatth and Weffare Benefits 3401-3402 60.054.00 60.054.00 Underspression Insurance 3011-3002 77.43.00 77.743.00 OPEB, Artive Employee Senefits 3751-3752 20.336.00 20.336.00 OPEB, Artive Employee Benefits 3901-3902 163.502.00 0.00 Total, Employee Benefits 3901-3902 163.502.00 0.00 Approved Texbooks and Cupore Curricula Materials 4100 5.620.00 50.752.00 0.00 Noncapitalized Equipment 4400 10.541.00 11.426.00 37.922.00 Noncapitalized Equipment 4400 50.0752.00 50.752.00 10.752.00 Noncapitalized Equipment 4400 10.641.00 11.426.00 37.922.00 Total, Books and Supplies 5100 11.166.00 11.166.00 11.166.00 Servicices and Other Operating Expenditures <t< th=""><th></th><th></th><th>. /</th><th>Restricted</th><th>Total</th></t<>			. /	Restricted	Total
STRS 3101-3102 36,202.00 36,202.00 36,202.00 36,202.00 36,202.00 36,202.00 36,202.00 35,805.00 36,805.00 20,336.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,805.00 36,905.00 20,336.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,305.00 74,			omestneted	Restricted	Total
PERS 3201-3202 3.585.00 3.585.00 3.585.00 Health and Weldrage Panelits 3401-3402 60.054.00 60.054.00 392.00 300.00 0.00 Charling Panelins 3901-3902 7.743.00 7.743.00 0.00 0.00 0.00 10.551.00 11.262.00 0.00 10.551.00 11.262.00 0.00 10.575.00 10.575.00 10.575.00 10.575.00 10.575.00 10.575.00 10.575.00 10.575.00 10.752.00 <td></td> <td>3101-3102</td> <td>36 202 00</td> <td></td> <td>36 202 00</td>		3101-3102	36 202 00		36 202 00
OASD1 / Madicaré / Allemative 3301-3302 35,190.00 35,190.00 Health and Welfars Benefits 3401-3402 36,190.00 392.00 OPEB, Allocated 3711-3702 7,743.00 7,743.00 OPEB, Allocated 3701-3702 7,743.00 7,743.00 OPEB, Allocated 3701-3702 7,743.00 7,743.00 OPEB, Allocated 3901-3902 7,743.00 0,00 Total, Employee Benefits 3901-3902 0,00 163,502.00 0,00 Approved Textbooks and Core Curricula Materials 4100 9,262.00 9,262.00 9,262.00 Nonceptifized Equipment 4400 50,752.00 50,752.00 50,752.00 50,752.00 50,752.00 11,422.00 Subagreements for Services 5100 11,422.00 11,422.00 11,422.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00 11,146.00					•
Health and Weifare Benefits 3401-3402 60.054.00 60.054.00 Unemployment Insurance 3601-3602 7.743.00 7.743.00 OPEB, Active Employees 3751-3752 20.336.00 20.336.00 OPEB, Active Employees 3751-3752 20.336.00 20.336.00 Otal, Employee Benefits 3901-3902 163.502.00 163.502.00 Abooks and Supplies 3900-3902 163.502.00 9.262.00 Approved Textbooks and Core Curricula Materials 4100 9.262.00 9.262.00 Noncepitalized Equipment 4400 50.752.00 50.752.00 Noncepitalized Equipment 4400 50.752.00 50.752.00 Noncepitalized Equipment 5100 11.46.00 11.42.00 Travel and Conferences 5100 11.166.00 11.17.80.00 Subagreements for Strokes 5100 11.166.00 4.433.00 Operations and Housekeeping Services 5500 4.433.00 4.433.00 Professional/Consulting Services and Other Operating Expenditures 5000 11.97.00 11.97.00 Contravie of Dir					
Unemployment Insurance 3501-3602 392.00 392.20 OPEB, Allocated 3701-3702 7.743.00 7.743.00 OPEB, Allocated 3701-3702 7.743.00 7.743.00 OPEB, Allocated 391-3902 7.743.00 7.743.00 OPEB, Allocated 391-3902 7.743.00 7.743.00 OPEB, Allocated 391-3902 7.743.00 7.743.00 Other Employee Benefits 3901-3902 0.00 163.502.00 0.00 Aborts and Supplies 4100 9.262.00 9.262.00 9.262.00 Materials and Supplies 4300 50.752.00 50.752.00 50.752.00 50.752.00 11.422.00 Total, Books and Supplies 5100 11.422.00 18.400.01 19.442.00 37.922.00 Subagreements for Savices 5100 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 4.433.00 4.433.00 4.433.00 4.433.00 4.433.00 4.433.00 4.433.00 4.433.00 1.47.72.00 1.197.00 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Workers Compensation Insurance 3601-3602 7,743.00 7,743.00 OPEB, Active Employees 3761-3752 20,386.00 20,336.00 Othor Employee Benefits 3801-3802 0.00 Total, Employee Benefits 3801-3802 0.00 Approved Textbooks and Core Curricula Materials 4100 9,262.00 0.00 Materials and Supplies 4200 10,571.00 651.00 11,424.00 Noncapitalized Equipment 4400 50.752.00 0.00 379.272.00 0.00 Food 4700 15,480.00 19,442.00 50.752.00 0.00 11,166.00 0.00 Travel and Conferences 5100 12,480.00 19,442.00 393.00 4,833.00 4,433.00 6					
OPEB, Altocated 3701-3702 0.00 OPEB, Altocated 3701-3702 0.00 Orber, Employee Benefits 3801-3802 0.00 Total, Employee Benefits 3801-3802 0.00 A. Books and Supplies 400 9.262.00 9.262.00 Books and Other Reference Materials 400 5572.00 651.00 11.242.00 Noncaptilized Equipment 4400 5772.00 651.00 11.242.00 9.262.00 Food 4700 18.480.00 19.442.00 37.922.00 9.085.00 10.991.78.00 S. Services and Other Operating Expenditures 500 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 433.20 0.00 11.176.00 11.176.00 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
OPEB, Active Employees 3751-3752 20.38.00 20.38.00 Other Employee Benefits 3901-3902 0.00 A porvord Textbooks and Core Curricula Materials 4100 9.282.00 9.282.00 Approved Textbooks and Core Curricula Materials 400 10.591.00 651.00 11.242.00 Materials and Supplies 400 10.591.00 651.00 11.242.00 Noncapitalized Equipment 4400 50.752.00 0.00 Food 17.380.00 19.442.00 37.922.00 Subagreements for Services 5100 11.166.00 11.166.00 Dues and Memberships 5300 21.100.00 8.903.00 4.433.00 Operations and Housekeeping Services 5600 14.433.00 4.433.00 Transfers of Direct Costs 5700-5799 8.944.00 24.332.00 0.00 Total, Services and Operating Expenditures 5800 11.197.00 11.197.00 4.197.20 Total Services and Obter Operating Expenditures 5800 14.4752.00 214.7752.00 214.7752.00 214.7752.00 214.7752.00 2			7,740.00		
Other Employee Benefits 3801-3802 0.00 Total, Employee Benefits 0.00 A Books and Supplies 4100 9,262.00 9,262.00 Books and Other Reference Materials 4100 9,262.00 9,262.00 Noncaptilized Equipment 4400 50752.00 50.752.00 Food 4700 18,460.00 19,442.00 37.922.00 Total, Books and Supplies 5000 50.752.00 10.9178.00 Subagreements for Services 5100 11.166.00 11.166.00 11.166.00 Dues and Memberships 5300 2.100.00 8.993.00 8.993.00 8.993.00 8.993.00 1.944.204 37.922.00 Renials, Lasses, Reparing Expenditures 5500 4.433.00 4.433.00 4.443.00 1.1166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.166.00 11.172.00 11.172.00 11.172.00 11.172.00 </td <td></td> <td></td> <td>20,336,00</td> <td></td> <td></td>			20,336,00		
Total, Employee Benefits 163,502.00 0.00 183,502.00 Approved Textbooks and Core Curricula Materials 4100 9,262.00 9,262.00 Materials and Supplies 4200 10,59110 6511.00 11,242.00 Noncapitalized Equipment 4400 50,752.00 60,0752.00 9,262.00 Total, Books and Supplies 4200 16,8400.00 11,242.00 9,262.00 Total, Books and Supplies 500 11,442.00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 70,00 71,166.00 11,166.00 11,166.00 11,166.00 11,166.00 11,166.00 11,166.00 11,166.00 11,166.00 11,166.00 14,752.00 21,4752.00 21,4752.00 21,4752.00 21,4752.00 21,4752.00 21,4752.00 21,4752.00 12,4752.00 12,4752.00 11,166.00 11,166.00 11,167.00 30,209.00 10,01,162,500,4433,209.00 14,433,00 4,433,00 4,433,00 4,433,00 4,433,00 4,433,00 4,433,00 4,433,00 1,475,00 1,1,97,00			20,000.00		
4. Books and Supplies Approved Textbooks and Core Curricula Materials 4100 9,262.00 9,262.00 Books and Other Reference Materials 4200 10,591.00 651.00 11,242.00 Noncapitalized Equipment 4300 50,752.00 650.0782.00 9,262.00 Food 4700 18,480.00 19,442.00 37,922.00 Total, Books and Supplies 5100 18,480.00 19,442.00 37,922.00 Services and Other Operating Expenditures 5100 11,166.00 11,166.00 11,166.00 Subagreements for Services 5100 2,100.00 2,100.00 2,100.00 8,903.00 8,993.00 Operations and Noncap. Improvements 5500 214,752.00 214,752.00 214,752.00 214,752.00 214,752.00 214,752.00 1197.00<		0001 0002	163.502.00	0.00	
Approved Textbooks and Core Curricula Materials 4100 9,282.00 9,282.00 Books and Other Reference Materials 4200 50,752.00 50,0752.00 Noncapitalized Equipment 4400 50,752.00 50,0752.00 Food 4700 18,480.00 19,442.00 37,922.00 Total, Books and Supplies 500 11,166.00 10,000 5. Services and Other Operating Expenditures 5100 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 2,100.00 Insurance 5400 8,903.00 4,433.00 4,433.00 Professional/Consulting Services and Operating Expend. 5800 214,752.00 2214,752.00 Professional/Consulting Services and Operating Expend. 5800 210,043.00 23,166.00 433,209.00 Communications 5900 11,97.00 11,97.00 11,97.00 1197.00 Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 610-6170 600 0.00 Buildings and Membershes 6200 0.00 24,892.00					
Books and Other Reference Materials 4200 10.591.00 651.00 11.242.00 Materials and Supplies 4000 50.752.00 50.752.00 50.752.00 Food 4700 48.480.00 19.442.00 37.922.00 Total, Books and Supplies 500 20.093.00 108.178.00 89.085.00 20.093.00 108.178.00 Subagreements for Services 5100 11.166.00 11.166.00 11.166.00 11.166.00 Dues and Memberships 5300 2.100.00 8.903.00 8.903.00 4.933.00 4.433.00 Operations and Housekeeping Services 5500 4.433.00 4.433.00 4.433.209.00 Professional/Consulting Services and Operating Expend. 5800 214.752.00 214.1752.00 1.197.00 Communications 5900 1.197.00 21.197.00 1.197.00 1.197.00 Continuications conclustraries or Major 5900 1.197.00 2.10.43.02 2.23.166.00 68.470.40 Concurruications conclustraries or Major 5900 1.197.00 2.11.972.01 0.00					
Materials and Supplies 4300 50.752.00 50.752.00 Noncapitalized Equipment 4400 0.00 Food 4700 18.480.00 19.442.00 37.922.00 Total, Books and Supplies 50.00 20.093.00 109.178.00 39.085.00 20.093.00 109.178.00 5. Services and Other Operating Expenditures 5200 11.166.00 11.166.00 11.166.00 11.166.00 4.433.00 4.41752.00 5000 6.0					
Noncapitalized Equipment Food 4400 0.00 Food 4700 18,480.00 19,442.00 37,922.00 Total, Books and Supplies 89,085.00 20,093.00 109,178.00 19,442.00 37,922.00 5. Services and Other Operating Expenditures 5100 89,085.00 20,093.00 109,178.00 Travel and Conferences 5200 11,166.00 11,166.00 2,100.00 Dues and Memberships 5300 2,100.00 8,903.00 8,993.00 Noncapitalized Counting Services 5500 4,433.00 24,4752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 223,166.00 483,209.00 Professional/Consulting Services and Ober Operating Expenditures 5900 11,197.00 1,197.00 G. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 610-6170 0.00 Land and Improvements 6300 24,892.00 0.00 24,892.00 0.00 Equipment 6400 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00		4200		651.00	
Food Total, Books and Supplies 4700 18,480.00 19,442.00 37,922.00 5. Services and Other Operating Expenditures 5100 52,00 20,093.00 109,178.00 5. Services and Other Operating Expenditures 5100 11,166.00 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 2,100.00 2,100.00 1,1,166.00 Insurance 5400 8,933.00 4,933.00 4,433.00 4,433.00 4,433.00 4,433.00 1,1752.00 2,14752.00 2,14752.00 2,14752.00 2,14752.00 2,14752.00 2,14752.00 2,14752.00 1,197.00			50,752.00		
Total, Books and Supplies 89,085.00 20,093.00 109,178.00 5. Services and Other Operating Expenditures Subagreements for Services 5100 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 2,100.00 Operations and Housekeeping Services 5500 4,433.00 4,433.00 4,433.00 Operations and Housekeeping Services and Operating Expend. 5600 214,752.00 223,166.00 433,209.00 Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 8,944.00 Communications 5900 11,197.00 11,197.00 11,197.00 Total, Services and Other Operating Expenditures 5900 11,97.00 4433.209.00 4433.209.00 Communications 5900 11,97.00 11,97.00 11,97.00 11,97.00 Cobjects 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 24,892.00 24,892.00 Total, Capital Outlay 6900 24,892.00 24,	Noncapitalized Equipment				
5. Services and Other Operating Expenditures 5100 0.00 Travel and Conferences 5200 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 Insurance 5400 8,903.00 8,903.00 4,433.00 Operations and Housekeeping Services 5500 4,433.00 4,433.00 4,433.00 Rentals, Leases, Repairs, and Noncap. Improvements 5600 214,752.00 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 8,944.00 Communications 5900 11,197.00 11,197.00 11,197.00 Contal, Services and Operating Expenditures 5900 1,197.00 4433.209.00 461,538.00 223,166.00 684,704.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.00 0.00 0.00 Buildings and Improvements of Buildings 6200 6300 0.00 0.00 0.00 0.00 Equipment 6400 0.00 0.00 0.00 24,892.00 <td></td> <td>4700</td> <td></td> <td></td> <td></td>		4700			
Subagreements for Services 5100 0.00 Travel and Conferences 5200 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 Insurance 5400 8,903.00 6,8903.00 Operations and Housekeeping Services 5500 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 6,944.00 Communications 5500 11,97.00 41,197.00 Communications 5500 11,97.00 41,197.00 Total, Services and Other Operating Expenditures 5800 210,043.00 223,166.00 684.704.00 6 Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 461,538.00 223,166.00 684.704.00 Land and Land Improvements of Buildings 6200 6300 0.00 0.00 Books and Media for New School Libraries or Major 6300 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00	Total, Books and Supplies		89,085.00	20,093.00	109,178.00
Subagreements for Services 5100 0.00 Travel and Conferences 5200 11,166.00 11,166.00 Dues and Memberships 5300 2,100.00 2,100.00 Insurance 5400 8,903.00 6,8903.00 Operations and Housekeeping Services 5500 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 6,944.00 Communications 5500 11,97.00 41,197.00 Communications 5500 11,97.00 41,197.00 Total, Services and Other Operating Expenditures 5800 210,043.00 223,166.00 684.704.00 6 Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 461,538.00 223,166.00 684.704.00 Land and Land Improvements of Buildings 6200 6300 0.00 0.00 Books and Media for New School Libraries or Major 6300 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00 0.00 24,892.00	5 Services and Other Operating Expenditures				
Travel and Conferences 5200 11.166.00 11.166.00 Dues and Memberships 5300 2,100.00 2,100.00 Insurance 5400 8,903.00 8,903.00 Operations and Housekeeping Services 5500 4,433.00 4,433.00 Rentals, Leases, Repairs, and Noncap. Improvements 5600 214,752.00 2214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 6,944.00 Communications 5900 11,197.00 11,197.00 Total, Services and Other Operating Expenditures 5900 11,197.00 11,197.00 Copital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.00 Buildings and Improvements 6100-6170 0.00 0.00 Boys and Media for New School Libraries or Major 6300 0.00 0.00 Equipment 6400 0.00 0.00 24,892.00 0.24,892.00 Total, Capital Outlay 6900 24,892.00 24,892.00 24,892.00 Total, Capital Outlay 6300 24,892.00 24,892.00		5100			0.00
Dues and Memberships 5300 2,100.00 2,100.00 Insurance 5400 8,903.00 8,903.00 Operations and Housekeeping Services 5500 4,433.00 4,433.00 Rentals, Leases, Repairs, and Noncap. Improvements 5600 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 Communications 5900 1,197.00 1,197.00 Total, Services and Other Operating Expenditures 5900 1,197.00 1,197.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.00 Buildings and Improvements 6300 0 0.00 Expansion of School Libraries or Major 6300 0.00 0.00 Equipment 6400 0.00 24,892.00 24,892.00 Total, Capital Outlay 6900 24,892.00 24,892.00 24,892.00 Total, Capital Outlay 6900 24,892.00 0.00 24,892.00 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-72238E 0.000<			11 166 00		
Insurance 5400 8,903.00 8,903.00 Operations and Housekeeping Services 5500 4,433.00 4,433.00 Rentals, Leases, Repairs, and Noncap. Improvements 5600 214,752.00 214,752.00 Professional/Consulting Services and Operating Expend. 5800 210,043.00 28,944.00 Communications 5900 1,197.00 1,197.00 Total, Services and Other Operating Expenditures 6100-6170 620,00 644,704.00 6. Capital Outlay (Objects 6100-6500 modified accrual basis only) 461,538.00 223,166.00 684,704.00 Buildings and Improvements 6100-6170 6200 0.00 0.00 Books and Media for New School Libraries or Major 6300 0.00 0.00 Equipment 6400 0.00 24,892.00 0.24,892.00 Total, Capital Outlay 7110-7143 0.00 24,892.00 0.00 Transfers of Apportionments to Other LEAs 721-723AD 0.000 0.00 Transfers of Apportionments to Other LEAs 721-723AD 0.000 0.00 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Operations and Housekeeping Services 5500 4,433.00 4,433.00 Rentals, Leases, Repairs, and Noncap. Improvements 5600 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 Professional/Consulting Services and Operating Expend. 5800 210,043.00 223,166.00 433,209.00 Communications 5900 1,197.00 1,197.00 1,197.00 Total, Services and Other Operating Expenditures 6100-6170 61041,038.00 223,166.00 684,704.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.00 0.00 Buildings and Improvements of Buildings 6200 0.00 0.00 Books and Media for New School Libraries or Major 6300 0.00 0.00 Equipment 6400 0.000 24,892.00 0.24,892.00 24,892.00 7. Other Outgo Transfers of Apportionments to Other LEAs 7110-7143 0.000 24,892.00 0.000 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223AD 0.000 0.000					
Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs 5600 214,752.00 214,752.00 Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 8,944.00 Communications 5900 1,197.00 1,197.00 1,197.00 Total, Services and Other Operating Expenditures 5900 1,197.00 1,197.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements 6100-6170 6100-6170 0.00 Buildings and Improvements 6100-6170 0.00 0.00 Books and Media for New School Libraries or Major 6300 0.00 0.00 Equipment Expansion of School Libraries or Major 6300 0.00 0.00 Equipment Replacement Depreciation Expense (accrual basis only) 6500 24,892.00 24,892.00 Transfers of Apportionments to Other LEAs 7110-7143 0.000 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223E 0.000 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7238E 0.000 Transfers of Apportionments to Other LEAs - All Other 7438 0					
Transfers of Direct Costs 5700-5799 8,944.00 8,944.00 Professional/Consulting Services and Operating Expenditures 5800 210,043.00 223,166.00 433,209.00 Total, Services and Other Operating Expenditures 5900 1,197.00 1,197.00 1,197.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements 6100-6170 6200 664,704.00 Buildings and Improvements of Buildings 6200 6300 0.00 Books and Media for New School Libraries 6300 6300 0.00 Equipment Equipment Replacement 6400 0.00 24,892.00 24,892.00 7. Other Outgo Tuition to Other Schools 7110-7143 0.00 24,892.00 24,892.00 Transfers of Apportionments to Other LEAs 721-7213 0.00 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223AO 0.00 0.00 All Other Transfers 7438 0.00 0.00 0.00 0.00 Debt Service: Interest 7438 0.00 0.00 0.00 0.00 0.00 Total, Other Outgo Total Debt Service 7438 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Professional/Consulting Services and Operating Expend. Communications 5800 210,043.00 223,166.00 433,209.00 Total, Services and Other Operating Expenditures 5900 1,197.00 1,197.00 1,197.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements of Buildings 6100-6170 6200 600.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 Equipment 6400 0.00 0.00 24,892.00 24,892.00 24,892.00 7. Other Outgo Tuition to Other Schools 7110-7143 7110-7143 0.000 24,892.00 0.00 All Other Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223AD 0.00 0.00 All Other Transfers 7438 7438 0.00 0.00 0.00 0.00 Principal (for modified accrual basis only) Total, Other Outgo 7438 0.00 0.00 0.00 0.00 All Other Transfers of Apportionments to Other LEAs - All Other 7438 0.00 0.00 0.00 Principal (for modified accrual basis only) Total Debt Service <td></td> <td></td> <td></td> <td></td> <td></td>					
Communications 5900 1,197.00 1,197.00 Total, Services and Other Operating Expenditures 461,538.00 223,166.00 684,704.00 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 Equipment Replacement 6400 0.00 Depreciation Expense (accrual basis only) Total, Capital Outlay 24,892.00 24,892.00 24,892.00 7. Other Outgo 7110-7143 0.00 0.00 24,892.00 0.00 Transfers of Apportionments to Other LEAs 721-7223SE 0.00 0.00 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 0.00 Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 Debt Service: Interest 7438 0.00 0.00 0.00 0.00 Total, Other Outgo 7439 0.00 0.00 0.00 0.00				222 166 00	
Total, Services and Other Operating Expenditures 461,538.00 223,166.00 684,704.00 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements of Buildings 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 Replacement Equipment Replacement 6500 0.00 24,892.00 24,892.00 Total, Capital Outlay 70 ther Outgo 0.00 24,892.00 0.00 24,892.00 Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 0.00 Transfers of Apportionments to Other LEAs - All Other 7221-7223SE 0.00 0.00 Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 Debt Service: Interest 7438 0.00 0.00 0.00 0.00 Total, Other Outgo 7438 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 </td <td></td> <td></td> <td></td> <td>223,100.00</td> <td></td>				223,100.00	
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 24,892.00 24,892.00 Total, Capital Outlay 7110-7143 0.00 24,892.00 0.00 Transfers of Pass-Through Revenues to Other LEAs 721-7223SE 0.00 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 0.00 Transfers of Indirect Costs 7300-7399 0.00 0.00 Debt Service: 7438 0.00 0.00 Interest 7438 0.00 0.00 Total Debt Service 7438 0.00 0.00 Total, Other Outgo 0.00 0.00 0.00 0.00		3900		223 166 00	
(Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements6100-6170 62000.00Buildings and Improvements of Buildings62000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.00Equipment64000.00Equipment Replacement65000.00Depreciation Expense (accrual basis only) Total, Capital Outlay690024,892.0024,892.007. Other Outgo Turition to Other Schools7110-7143 7211-72130.000.00Transfers of Apportionments to Other LEAs7211-7223AO0.00All Other Transfers7281-72290.00Transfers of Indirect Costs7300-73990.00Debt Service74380.00Interest74380.00Total, Other Outgo74390.00Outout Cost74390.00Outout Cost74390.00Outout Cost74390.00Outout Cost74390.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost74390.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00Outout Cost0.000.00			,		
Land and Land Improvements6100-6170Buildings and Improvements of Buildings6200Books and Media for New School Libraries or Major6200Expansion of School Libraries6300Equipment6400Equipment Replacement6500Depreciation Expense (accrual basis only)6900Total, Capital Outlay24,892.007. Other Outgo7110-7143Transfers of Pass-Through Revenues to Other LEAs7211-7213Transfers of Apportionments to Other LEAs - All Other7221-7223ACAll Other Transfers7281-7299Debt Service:7438Interest7438Principal (for modified accrual basis only)7439Total, Other Outgo0.00Outout Service:0.00Interest7438Other Coutgo0.00Total, Other Outgo0.00Outout Service:0.00Interest7438Outout Service0.00Total, Other Outgo0.00Total, Other Outgo0.00Outout Service0.00Interest7438Outout Service0.00Total Debt Service0.00Total, Other Outgo0.00Total, Other Outgo0.00Outout Service0.00Total, Other Outgo0.00Outout Service0.00Outout Service0.00Total, Other Outgo0.00Outout Service0.00Outout Service0.00Outout Service0.00Ou					
Buildings and Improvements of Buildings62000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.00Equipment64000.00Equipment Replacement65000.00Depreciation Expense (accrual basis only) Total, Capital Outlay690024,892.0024,892.007. Other Outgo7110-71430.00Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7221-7223SE0.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223AO0.00All Other Transfers of Indirect Costs7300-73990.00Debt Service: Interest74380.00Total, Other Outgo74390.00Total Debt Service0.000.00Total, Other Outgo0.000.00					
Books and Media for New School Libraries or Major Expansion of School Libraries6300 64000.00Equipment Equipment Replacement65000.00Depreciation Expense (accrual basis only) Total, Capital Outlay690024,892.0024,892.007. Other Outgo Tuition to Other Schools7110-7143 Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other7221-7223SE T221-7223AO0.00All Other Transfers Transfers of Indirect Costs7300-7399 Outling0.000.00Debt Service: Interest7438 T4380.000.00Total, Other Outgo74390.000.00Total, Other Outgo74390.000.00Total, Other Outgo0.000.000.00					
Expansion of School Libraries63000.00Equipment64000.00Equipment Replacement65000.00Depreciation Expense (accrual basis only)690024,892.00Total, Capital Outlay24,892.0024,892.007. Other Outgo24,892.000.00Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SE0.00Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7300-73990.00Debt Service:74380.00Interest74380.00Total Debt Service0.000.00Total Debt Service0.000.00Total Other Outgo74390.00Total Debt Service0.000.00Total Debt Service0.000.00Total Other Outgo0.000.00		6200			0.00
Equipment 6400 0.00 Equipment Replacement 6500 0.00 Depreciation Expense (accrual basis only) 6900 24,892.00 24,892.00 Total, Capital Outlay 24,892.00 24,892.00 24,892.00 7. Other Outgo 7110-7143 0.00 24,892.00 24,892.00 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 0.00 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223AD 0.00 0.00 All Other Transfers 7100-7139 0.00 0.00 0.00 Debt Service: Interest 7281-72299 0.00 0.00 Total Debt Service 7438 0.00 0.00 0.00 Total Debt Service 7438 0.00 0.00 0.00 0.00 Total, Other Outgo 0.00 0.00 0.00 0.00 0.00	Books and Media for New School Libraries or Major				
Equipment Replacement65000.00Depreciation Expense (accrual basis only)690024,892.0024,892.00Total, Capital Outlay24,892.0024,892.0024,892.007. Other Outgo24,892.000.0024,892.00Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7221-72238E0.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223RO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Total Debt Service74390.00Total, Other Outgo0.000.00Total, Other Outgo0.000.00	Expansion of School Libraries	6300			
Depreciation Expense (accrual basis only) Total, Capital Outlay690024,892.0024,892.007. Other Outgo Tuition to Other Schools7110-7143 Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers7221-7223SE T221-7223AO0.00All Other Transfers Transfers of Indirect Costs7300-73990.00Debt Service: Interest7438 O.000.00Total Debt Service7439 O.000.00Total, Other Outgo74390.00Total, Other Outgo0.000.00	Equipment	6400			0.00
Total, Capital Outlay24,892.000.0024,892.007. Other Outgo Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SE0.00Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service: Interest74380.00Principal (for modified accrual basis only) Total Debt Service74380.00Total, Other Outgo0.000.000.00Total, Other Outgo0.000.000.00		6500			
7. Other Outgo Tuition to Other Schools 7110-7143 Transfers of Pass-Through Revenues to Other LEAs 7211-7213 Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE Transfers of Apportionments to Other LEAs - All Other 7221-7223AO All Other Transfers 7281-7299 Transfers of Indirect Costs 7300-7399 Debt Service: 1 Interest 7438 Principal (for modified accrual basis only) 7439 Total Debt Service 0.00 Total, Other Outgo 0.00	Depreciation Expense (accrual basis only)	6900	24,892.00		24,892.00
Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SE0.00Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Principal (for modified accrual basis only)74390.00Total Other Outgo0.000.000.00	Total, Capital Outlay		24,892.00	0.00	24,892.00
Tuition to Other Schools7110-71430.00Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SE0.00Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Principal (for modified accrual basis only)74390.00Total Other Outgo0.000.000.00	7 Other Outgo				
Transfers of Pass-Through Revenues to Other LEAs7211-72130.00Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SE0.00Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Principal (for modified accrual basis only)74390.00Total Debt Service0.000.000.00Total, Other Outgo0.000.000.00		7110-7143			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.7221-7223SETransfers of Apportionments to Other LEAs - All Other7221-7223AOAll Other Transfers7281-7299Transfers of Indirect Costs7300-7399Debt Service:7438Interest7438Principal (for modified accrual basis only)7439Total Debt Service0.00Total, Other Outgo0.00Outer Outgo0.00					
Transfers of Apportionments to Other LEAs - All Other7221-7223AO0.00All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74390.00Principal (for modified accrual basis only)74390.00Total Debt Service0.000.00Total, Other Outgo0.000.00					
All Other Transfers7281-72990.00Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Principal (for modified accrual basis only)74390.00Total Debt Service0.000.00Total, Other Outgo0.000.00					
Transfers of Indirect Costs7300-73990.00Debt Service:74380.00Interest74380.00Principal (for modified accrual basis only)74390.00Total Debt Service0.000.000.00Total, Other Outgo0.000.000.00					
Debt Service:7438Interest7438Principal (for modified accrual basis only)7439Total Debt Service0.00Total, Other Outgo0.000.000.000.000.000.000.000.000.00					
Interest743810.00Principal (for modified accrual basis only)743900.00Total Debt Service0.000.000.00Total, Other Outgo0.000.000.00		1300-1399			0.00
Principal (for modified accrual basis only)74390.000.00Total Debt Service0.000.000.00Total, Other Outgo0.000.000.00		7400			0.00
Total Debt Service 0.00 0.00 0.00 Total, Other Outgo 0.00 0.00 0.00					
Total, Other Outgo 0.00 0.00 0.00		7439	0.00	0.00	
8. TOTAL EXPENDITURES 1,420,853.00 332,452.00 1,753,305.00			0.00	0.00	0.00
	8. TOTAL EXPENDITURES		1,420,853.00	332,452.00	1,753,305.00

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy-Santa Ana

CD	S #: 30768930130765	(1)		
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(265,096.00)	318,169.00	53,073.00
D. OTHER FINANCING SOURCES / USES	0000 0070			0.00
1. Other Sources 2. Less: Other Uses	8930-8979 7630-7699			0.00
 Less. Other Oses Contributions Between Unrestricted and Restricted Accounts 	1030-1099			0.00
(must net to zero)	8980-8999	219 160 00	(219, 160, 00)	0.00
(must het to zero)	0900-0999	318,169.00	(318,169.00)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		318,169.00	(318,169.00)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	(C+D4)	53,073.00	0.00	53,073.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	202,078.00	2,040,698.00	2,242,776.00
b. Adjustments/Restatements	9793, 9795	4,862.00		4,862.00
c. Adjusted Beginning Fund Balance /Net Position		206,940.00	2,040,698.00	2,247,638.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		260,013.00	2,040,698.00	2,300,711.00
Components of Ending Fund Balance (Modified Accrual Basis	only)			
a. Nonspendable				
1. 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				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)		Enter amount for F.3.a	Enter amount for F.3.a	
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797		2,040,698.00	2,040,698.00
c. Unrestricted Net Position	9790A	260,013.00	0.00	260,013.00

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy-Santa Ana

Fair Value Adjustment to Cash in County Treasury9111In Banks912071,427.62432,731.80504,15In Revolving Fund9130913000With Fiscal Agent/Trustee9135000Collections Awaiting Deposit91400002. Investments91500003. Accounts Receivable9200653,704.01653,7004. Due from Grantor Governments92900005. Stores93200000				1)	#: 30768930130765 (CDS
1. Cash9110In County Treasury9110Fair Value Adjustment to Cash in County Treasury9111In Banks912071,427.62432,731.80504,159130With Fiscal Agent/Trustee9135Collections Awaiting Deposit91402. Investments91503. Accounts Receivable9200653,704.01653,704. Due from Grantor Governments92905. Stores9320		Total	Restricted	Unrestricted	Object Code	Description
In County Treasury9110InFair Value Adjustment to Cash in County Treasury9111InIn Banks912071,427.62432,731.80In Revolving Fund9130InInWith Fiscal Agent/Trustee9135InInCollections Awaiting Deposit9140InIn2. Investments9150InIn3. Accounts Receivable9200653,704.01653,7044. Due from Grantor Governments9290InIn5. Stores9320InIn					-	G. ASSETS
Fair Value Adjustment to Cash in County Treasury9111In Banks912071,427.62432,731.80504,15In Revolving Fund9130With Fiscal Agent/Trustee9135Collections Awaiting Deposit9140Investments9150Accounts Receivable9200653,704.01653,70Lue from Grantor Governments9290Stores9320						1. Cash
In Banks 9120 71,427.62 432,731.80 504,15 In Revolving Fund 9130 9130 9130 9130 9130 With Fiscal Agent/Trustee 9135 9135 9140 9140 9150 9150 9150 9150 9150 9200 653,704.01 653,70 653,70 653,70 9320	0.00				9110	In County Treasury
In Revolving Fund9130InterferenceWith Fiscal Agent/Trustee9135InterferenceCollections Awaiting Deposit9140Interference2. Investments9150Interference3. Accounts Receivable9200653,704.014. Due from Grantor Governments9290Interference5. Stores9320Interference	0.00				9111	Fair Value Adjustment to Cash in County Treasury
With Fiscal Agent/Trustee9135Collections Awaiting Deposit9140Investments9150Accounts Receivable9200Accounts Receivable9200Jue from Grantor Governments9290Stores9320	59.42	504,15	432,731.80	71,427.62	9120	In Banks
Collections Awaiting Deposit91402. Investments91503. Accounts Receivable9200653,704.01653,7044. Due from Grantor Governments92905. Stores9320	0.00				9130	
2. Investments 9150 9150 3. Accounts Receivable 9200 653,704.01 653,704 4. Due from Grantor Governments 9290 9290 653,704 653,704 5. Stores 9320 9320 9320 9320 9320	0.00				9135	With Fiscal Agent/Trustee
3. Accounts Receivable 9200 653,704.01 653,70 4. Due from Grantor Governments 9290 0 0 5. Stores 9320 0 0	0.00				9140	Collections Awaiting Deposit
4. Due from Grantor Governments92905. Stores9320	0.00				9150	
5. Stores 9320)4.01	653,70		653,704.01		
	0.00					
	0.00					
	00.00			19,000.00	9330	Prepaid Expenditures (Expenses)
7. Other Current Assets 9340 27,000.00 27,00				,		
8. Capital Assets (accrual basis only) 9400-9489 41,824.20 3,648,664.20 3,690,48	38.40	3,690,48	3,648,664.20	41,824.20	9400-9489	Capital Assets (accrual basis only)
9. TOTAL ASSETS 812,955.83 4,081,396.00 4,894,35	51.83	4,894,3	4,081,396.00	812,955.83		9. TOTAL ASSETS
H. DEFERRED OUTFLOWS OF RESOURCES						I. DEFERRED OUTFLOWS OF RESOURCES
	0.00				9490	
2. TOTAL DEFERRED OUTFLOWS 0.00 0.00	0.00		0.00	0.00		2. TOTAL DEFERRED OUTFLOWS
I. LIABILITIES						. LIABILITIES
1. Accounts Payable 9500 147,939.89 147,93	39.89	147,93		147,939.89	9500	1. Accounts Payable
2. Due to Grantor Governments 9590	0.00				9590	2. Due to Grantor Governments
3. Current Loans 9640 330,000.00 330,00	00.00	330,00		330,000.00	9640	3. Current Loans
	0.00				9650	4. Unearned Revenue
5. Long-Term Liabilities (accrual basis only) 9660-9669 75,004.00 2,040,698.00 2,115,70)2.00	2,115,70	2,040,698.00	75,004.00	9660-9669	Long-Term Liabilities (accrual basis only)
6. TOTAL LIABILITIES 552,943.89 2,040,698.00 2,593,64	41.89	2,593,64	2,040,698.00	552,943.89		6. TOTAL LIABILITIES
J. DEFERRED INFLOWS OF RESOURCES						I. DEFERRED INFLOWS OF RESOURCES
1. Deferred Inflows of Resources 9690	0.00				9690	1. Deferred Inflows of Resources
2. TOTAL DEFERRED INFLOWS 0.00 0.00	0.00		0.00	0.00		2. TOTAL DEFERRED INFLOWS
K. FUND BALANCE /NET POSITION						C. FUND BALANCE /NET POSITION
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)						
(must agree with Line F2) 260,011.94 2,040,698.00 2,300,70	19 94	2 300 70	2 040 698 00	260 011 94		
Charter School Name: Magnolia Science Academy-Santa Ana

CDS #: 30768930130765 (1)

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")

a.	None
b.	None
c.	None
d.	None
e.	None
f.	None
g.	None
h.	None
i.	None
j.	None

	Capital Outlay	Debt Service	Total
\$_			0.00
			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 FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

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	3000-3999	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

Charter School Name: Magnolia Science Academy-Santa Ana

CDS #: 30768930130765 (1)

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 2013-14 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 2016-17.

a. Total Expenditures (B8)	1,753,305.00
 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] 	443,864.00
 c. Subtotal of State & Local Expenditures [a minus b] 	1,309,441.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	24,892.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$1,284,549.00

MSA-SC Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy Santa Clara

CDS #: #N/A

Charter Approving Entity: Santa Clara County Office of Education

County: Santa Clara

Charter #: 1116

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
Α.	REVENUES				
	1. LCFF Sources				
	State Aid - Current Year	8011	599,956.00		599,956.00
	Education Protection Account State Aid - Current Year	8012	404,818.00		404,818.00
	State Aid - Prior Years	8019	(185.00)		(185.00)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	2,016,809.00		2,016,809.00
	Other LCFF Transfers	8091, 8097			0.00
	Total, LCFF Sources		3,021,398.00	0.00	3,021,398.00
	2. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind	8290		32,683.00	32,683.00
	Special Education - Federal	8181, 8182	-	52,005.00	0.00
	Child Nutrition - Federal	8220	-	22,398.00	22,398.00
	Other Federal Revenues	8110, 8260-8299		22,000.00	0.00
	Total, Federal Revenues	0110, 0200 0200	0.00	55,081.00	55,081.00
			0.00	00,001.00	00,001.00
	3. Other State Revenues				
	Special Education - State	StateRevSE			0.00
	All Other State Revenues	StateRevAO	97,400.00	17,652.00	115,052.00
	Total, Other State Revenues		97,400.00	17,652.00	115,052.00
	4. Other Local Revenues				
	All Other Local Revenues	LocalRevAO	76,908.00		76,908.00
	Total, Local Revenues		76,908.00	0.00	76,908.00
	5. TOTAL REVENUES		3,195,706.00	72,733.00	3,268,439.00
R	EXPENDITURES (see NOTE in Section L)				
Б.	1. Certificated Salaries				
	Certificated Teachers' Salaries	1100	1,201,052.00		1,201,052.00
	Certificated Pupil Support Salaries	1200	1,201,002.00		0.00
	Certificated Supervisors' and Administrators' Salaries	1300	255,819.00	11,917.00	267,736.00
	Other Certificated Salaries	1900	200,010.00	11,011.00	0.00
	Total, Certificated Salaries		1,456,871.00	11,917.00	1,468,788.00
	2 Nanaartificated Calorica				
	2. Noncertificated Salaries	0400			0.00
	Noncertificated Instructional Salaries	2100			0.00
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300	00 400 00		0.00
	Clerical and Office Salaries	2400	66,192.00		66,192.00
	Other Noncertificated Salaries	2900	77,402.00	0.00	77,402.00
<u> </u>	Total, Noncertificated Salaries		143,594.00	0.00	143,594.00

Charter School Name: Magnolia Science Academy Santa Clara

CDS #: #N/A

Description				
	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	127,176.00		127,176.00
PERS	3201-3202	7,579.00		7,579.00
OASDI / Medicare / Alternative	3301-3302	34,552.00		34,552.00
Health and Welfare Benefits	3401-3402	220,939.00	2,176.00	223,115.00
Unemployment Insurance	3501-3502	811.00	2,110.00	811.00
Workers' Compensation Insurance	3601-3602	16,284.00		16,284.00
OPEB, Allocated	3701-3702	10,204.00		0.00
	3751-3752			0.00
OPEB, Active Employees		00.007.00		
Other Employee Benefits	3901-3902	20,037.00	0.470.00	20,037.00
Total, Employee Benefits		427,378.00	2,176.00	429,554.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	6,297.00	521.00	6,818.00
Books and Other Reference Materials	4200	4,028.00	17,291.00	21,319.00
Materials and Supplies	4300	34,808.00	16,550.00	51,358.00
Noncapitalized Equipment	4400			0.00
Food	4700		22,878.00	22,878.00
Total, Books and Supplies		45,133.00	57,240.00	102,373.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	15,494.00		15,494.00
Dues and Memberships	5300	3,708.00		3,708.00
Insurance	5400	29,536.00		29,536.00
Operations and Housekeeping Services	5500	51,813.00		51,813.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	524,772.00		524,772.00
Transfers of Direct Costs	5700-5799	31,701.00		31,701.00
Professional/Consulting Services and Operating Expend.	5800	321,956.00	5,780.00	327,736.00
Communications	5900	7,889.00		7,889.00
Total, Services and Other Operating Expenditures		986,869.00	5,780.00	992,649.00
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	36,000.00		36,000.00
Total, Capital Outlay		36.000.00	0.00	36.000.00
· · · · · · · · · · · · · · · · · · ·				
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:		+		0.00
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service	1403	0.00	0.00	
		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,095,845.00	77,113.00	3,172,958.00

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Magnolia Science Academy Santa Clara

	CDS #: #N/A				
	Description	Object Code	Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		99,861.00	(4,380.00)	95,481.00
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				
	(must net to zero)	8980-8999			0.00
	4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
Е.	NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION ((C+D4)	99,861.00	(4,380.00)	95,481.00
_					
⊦.	FUND BALANCE / NET POSITION				
	 Beginning Fund Balance/Net Position As of July 1 	9791			0.00
	b. Adjustments/Restatements	9793, 9795			0.00
	c. Adjusted Beginning Fund Balance /Net Position	9793, 9793	0.00	0.00	0.00
	2. Ending Fund Balance /Net Position, June 30 (E+F1c)		99,861.00	(4,380.00)	95,481.00
	Components of Ending Fund Balance (Modified Accrual Basis o	nlv)		(1,00000)	,
	a. Nonspendable	.,			
	1. 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				
	1. Stabilization Arrangements	9750			0.00
	2. Other Commitments	9760			0.00
	d. Assigned	9780			0.00
	 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 	9789			0.00 0.00
	2. Unassigned/Unappropriated Amount	9789 9790M			0.00
		979010			0.00
	3. Components of Ending Net Position (Accrual Basis only)		Enter amount for F.3.a		
	a. Net Investment in Capital Assets	9796			0.00
	b. Restricted Net Position	9797			0.00
	c. Unrestricted Net Position	9790A	99,861.00	(4,380.00)	95,481.00

Charter School Name: Magnolia Science Academy Santa Clara

CDS	#: #N/A			
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	170,245.00		170,245.00
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	838,329.00		838,329.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	38,524.00		38,524.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	144,446.00		144,446.00
9. TOTAL ASSETS		1,191,544.00	0.00	1,191,544.00
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	174,056.00		174,056.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	566,657.00		566,657.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	86,589.00		86,589.00
6. TOTAL LIABILITIES		827,302.00	0.00	827,302.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
	0000			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 = Line F2)	(must = Line F2)	
(must agree with Line F2)		364,242.00	0.00	364,242.00

Charter School Name: Magnolia Science Academy Santa Clara

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
\$_			0.00
_			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 FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

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	3000-3999	
d. Books and Supplies	4000-4999	
e. Services and Other Operating Expenditures	5000-5999	
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

TOTAL COMMUNITY SERVICES EXPENDITURES

Charter School Name: Magnolia Science Academy Santa Clara

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 2013-14 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 2016-17. a. Total Expenditures (B8) 3,172,958.00 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues 55,081.00 are normally recognized in the period that qualifying expenditures are incurred] c. Subtotal of State & Local Expenditures 3,117,877.00 [a minus b] d. Less Community Services 0.00 [L2 Total] e. Less Capital Outlay & Debt Service 36,000.00 [Total B6 plus objects 7438 and 7439, less L1 Total] TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE 3,081,877.00 \$ [c minus d minus e]

MSA-SD Unaudited Actuals

as of 06/30/2015 (12 months) (Prepared August 7, 2015)

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

CDS #: 37683380109157

Charter Approving Entity: San Diego Unified School District

County: San Diego County of Education

Charter #: 0698

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
Α.	REVENUES				
	1. LCFF Sources				
	State Aid - Current Year	8011	430,163.00		430,163.00
	Education Protection Account State Aid - Current Year	8012	373,559.00		373,559.00
	State Aid - Prior Years	8019	(92,982.00)		(92,982.00)
	Transfers to Charter Schools in Lieu of Property Taxes	8096	1,515,770.00		1,515,770.00
	Other LCFF Transfers	8091, 8097	17,181.00		17,181.00
	Total, LCFF Sources		2,243,691.00	0.00	2,243,691.00
	2. Federal Revenues (see NOTE in Section L)				
	No Child Left Behind	8290		26,920.00	26,920.00
	Special Education - Federal	8181, 8182	-	44,649.00	44,649.00
	Child Nutrition - Federal	8220	-	23,013.00	23,013.00
	Other Federal Revenues	8110, 8260-8299	0.00	20,010.00	0.00
	Total, Federal Revenues	0110, 0200 0200	0.00	94,582.00	94,582.00
			0.00	04,002.00	04,002.00
	3. Other State Revenues				
	Special Education - State	StateRevSE		212,538.00	212,538.00
	All Other State Revenues	StateRevAO	73,433.00	13,710.00	87,143.00
	Total, Other State Revenues	-	73,433.00	226,248.00	299,681.00
	4. Other Local Revenues				
	All Other Local Revenues	LocalRevAO	99,894.00		99,894.00
	Total. Local Revenues		99,894.00	0.00	99,894.00
	5. TOTAL REVENUES		2,417,018.00	320,830.00	2,737,848.00
			2,417,010.00	020,000.00	2,101,040.00
	EXPENDITURES (see NOTE in Section L)				
	1. Certificated Salaries				
	Certificated Teachers' Salaries	1100	861,466.00	175,000.00	1,036,466.00
	Certificated Pupil Support Salaries	1200	0.00		0.00
	Certificated Supervisors' and Administrators' Salaries	1300	169,263.00	18,800.00	188,063.00
	Other Certificated Salaries	1900			0.00
	Total, Certificated Salaries	-	1,030,729.00	193,800.00	1,224,529.00
	2. Noncertificated Salaries				
	Noncertificated Instructional Salaries	2100			0.00
	Noncertificated Support Salaries	2200			0.00
	Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
	Clerical and Office Salaries	2400	61,731.00		61,731.00
	Other Noncertificated Salaries	2900	82,112.00		82,112.00
	Total, Noncertificated Salaries		143,843.00	0.00	143,843.00

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

Charter School Name	-	NCE ACADEMIT-5	AN DIEGO	
	: 37683380109157	Uprostricted	Postricted	Total
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits STRS	3101-3102	05 465 00	7 5 20 00	102 095 00
PERS	3201-3202	95,465.00 6,793.00	7,520.00	<u>102,985.00</u> 6,793.00
OASDI / Medicare / Alternative	3301-3302			,
		32,901.00	10 991 00	32,901.00
Health and Welfare Benefits	3401-3402 3501-3502	203,231.00 690.00	10,881.00	214,112.00 690.00
Unemployment Insurance Workers' Compensation Insurance	3601-3602	14,005.00		14,005.00
OPEB, Allocated	3701-3702	14,005.00		0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	15,931.00		15,931.00
Total, Employee Benefits	3301-3302	369,016.00	18,401.00	387,417.00
Total, Employee Benefits		000,010.00	10,401.00	507,417.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	5,907.00		5,907.00
Books and Other Reference Materials	4200	8,458.00	1,350.00	9,808.00
Materials and Supplies	4300	62,694.00	13,710.00	76,404.00
Noncapitalized Equipment	4400	16,621.00		16,621.00
Food	4700	15,468.00	23,013.00	38,481.00
Total, Books and Supplies		109,148.00	38,073.00	147,221.00
5. Services and Other Operating Expenditures	= 1 0 0			
Subagreements for Services	5100	11 700 00		0.00
Travel and Conferences	5200	11,763.00		11,763.00
Dues and Memberships	5300	3,098.00		3,098.00
	5400	18,315.00		18,315.00
Operations and Housekeeping Services	5500	34,167.00		34,167.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	15,754.00		15,754.00
Transfers of Direct Costs	5700-5799	400.054.00	70 550 00	0.00
Professional/Consulting Services and Operating Expend.	5800	483,951.00	70,556.00	554,507.00
Communications	5900	10,421.00	70 550 00	10,421.00
Total, Services and Other Operating Expenditures		577,469.00	70,556.00	648,025.00
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	20,000.00		20,000.00
Total, Capital Outlay		20,000.00	0.00	20,000.00
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:	7400			0.00
Interest Dringing! (for modified appruch basis only)	7438			0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,250,205.00	320,830.00	2,571,035.00
		,,	,	,,

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

CDS #: 37683380109157				
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		166,813.00	0.00	166,813.00
D. 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	0000 0000			0.00
(must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	I (C+D4)	166,813.00	0.00	166,813.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	230,064.00	169,973.00	400,037.00
b. Adjustments/Restatements	9793, 9795	63,440.00	(18,167.00)	45,273.00
c. Adjusted Beginning Fund Balance /Net Position		293,504.00	151,806.00	445,310.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		460,317.00	151,806.00	612,123.00
Components of Ending Fund Balance (Modified Accrual Basis	oniy)			
a. Nonspendable	0744			0.00
1. 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 b. Restricted	9719 9740			0.00
c. Committed	9740			0.00
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated	3700			0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
2. Chassigned/Chappiophated Amount	37 30101			0.00
3. Components of Ending Net Position (Accrual Basis only)		Enter amount for F.3.a	Enter amount for F.3.a	
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797		151,806.00	151,806.00
c. Unrestricted Net Position	9790A	460,317.00	0.00	460,317.00

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

CDS #: 37683380109157				
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	102,156.34		102,156.34
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	280,001.33	118,997.68	398,999.01
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	246,678.53		246,678.53
4. Due from Grantor Governments	9290			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	122,088.20	184,614.52	306,702.72
9. TOTAL ASSETS		750,924.40	303,612.20	1,054,536.60
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				
-	9500	295 060 40	0.00	295 060 40
 Accounts Payable Due to Grantor Governments 	9590	285,969.40	0.00	285,969.40
3. Current Loans	9590 9640			0.00
4. Unearned Revenue	9650	2,940.00		2,940.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,940.00	151,806.10	151,806.10
J. Long-renn Liabilities (accidal basis only)	3000-3003		131,000.10	131,000.10
6. TOTAL LIABILITIES		288,909.40	151,806.10	440,715.50
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 = Line F2)		
(must agree with Line F2)		462,015.00	151,806.10	613,821.10

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

CDS #: 37683380109157

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
\$_			0.00
_			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 FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE

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	3000-3999	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

Charter School Name: MAGNOLIA SCIENCE ACADEMY-SAN DIEGO

CDS #: 37683380109157

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 2013-14 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 2016-17. a. Total Expenditures (B8) 2,571,035.00 b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues 94,582.00 are normally recognized in the period that qualifying expenditures are incurred] c. Subtotal of State & Local Expenditures 2,476,453.00 [a minus b] d. Less Community Services 0.00 [L2 Total] e. Less Capital Outlay & Debt Service 20,000.00 [Total B6 plus objects 7438 and 7439, less L1 Total] TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE 2,456,453.00 \$ [c minus d minus e]



MAGNOLIA PUBLIC SCHOOLS

Board Agenda Item #	II B
Date:	09.03.2015
То:	Magnolia Financial Board Committee
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	Oswaldo Diaz, Chief Financial Officer
RE:	Magnolia Science Academy 1 – Single Audit Report

Proposed Board Recommendation

Action Item. I move that the Board Finance Committee recommends the 2014-15 Magnolia Science Academy 1 – Single Audit Report as presented to the full Board at the September 10, 2015 Regular Board Meeting

Background

The Single Audit report is a federal-required report pursuant with OMB circular A-133. Based on the OMB circular A-133, non-profit organizations that received more than \$750,000 of federal funds, federal grants, or federal awards, are required to undergo an independent audit to review and provide an opinion on whether the program complied with laws and regulations.

The 2014-15 Single Audit report has been submitted to the California State Controller's Office.

Budget Implications

Reporting item. No budget implications.

Name of Staff Originator:

Oswaldo Diaz, CFO

MAGNOLIA SCIENCE ACADEMY 1 SINGLE AUDIT REPORT For the year ended June 30, 2014

· . .

÷ .

• • •

· • •

TABLE OF CONTENTS

	<u>Page</u>
Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	3
Independent auditor's report on compliance for each major program and report on internal control over compliance required by OMB Circular A-133	5
Schedule of expenditures of federal awards	8
Notes to schedule of expenditures of federal awards	9
Schedule of findings and questioned costs	10

.

. .

HILL, MORGAN AND ASSOCIATES, LLP

Certified Public Accountants

19602 Fariman Drive Carson, CA 90746 Phone (310) 749-1014 Fax (310) 639-0498 9031 Krueger Street, Culver City, CA 90232 Phone (323) 377-4385 Fax (310) 836-5727

Partners Jeffrey Hill, CPA Raymond Morgan, CPA

> To the Board of Directors of Magnolia Science Academy 1 Reseda, California

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Magnolia Science Academy 1** as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated October 22, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the **Magnolia Science Academy 1's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the **Magnolia Science Academy 1's** internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the **Magnolia Science Academy 1's** financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Magnolia Science Academy** 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Magnolia Science Academy 1's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Magnolia Science Academy 1's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hill Morgan and Associates, Up

Carson, California July 16, 2015

HILL, MORGAN AND ASSOCIATES, LLP

Certified Public Accountants

19602 Fariman Drive Carson, CA 90746 Phone (310) 749-1014 Fax (310) 639-0498 9031 Krueger Street, Culver City, CA 90232 Phone (323) 377-4385 Fax (310) 836-5727

Partners Jeffrey Hill, CPA Raymond Morgan, CPA

> To the Board of Directors of Magnolia Science Academy 1 Reseda, California

<u>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR</u> <u>PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE</u> <u>REQUIRED BY OMB CIRCULAR A-133</u>

We have audited Magnolia Science Academy 1's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Magnolia Science Academy 1's major Federal programs for the year ended June 30, 2014. Magnolia Science Academy 1's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Magnolia Science Academy 1's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Magnolia Science Academy 1's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of **Magnolia Science Academy 1's** compliance.

Opinion on Each Major Federal Program

In our opinion, **Magnolia Science Academy 1** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Magnolia Science Academy 1 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Magnolia Science Academy 1's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Magnolia Science Academy 1's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency or a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of **Magnolia Science Academy 1** as of and for the year ended June 30, 2014 and have issued a report thereon dated October 22, 2014. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Hill Morgan and Associates, Up

Carson, California July 16, 2015

MAGNOLIA SCIENCE ACADEMY 1 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended June 30, 2014

Federal Grantor/Pass-through <u>Grantor/Program Title</u>	CFDA <u>Number</u>	Contract <u>Number</u>	Expenses
U.S. Department of Agriculture/California Department of Education			
Child Nutrition Cluster:			
Especially Needy Breakfast	10.553	13526	\$ 119,575
National School Lunch Program/School Nutrition Program	10.555	13524	170,487
Total U.S. Department of Agriculture			290,062
U.S. Department of Education/Los Angeles County Special			
Education Local Plan Area			
Individuals with Disabilities Act (IDEA)			
Basic local assistance entitlement, Part B Section 611	84.027	13379	93,941
No Child Left Behind Act (NCLB)			
Title I-Part A, Basic Grants for Low Income and Neglected	84.010	14329	171,810
Title II, Part A, Improving Teacher Quality Local Grants	84.367	14341	2,759
Title III Cluster:			
Title III - Immigrant Education Program	84.365	15146	10,111
Title III - Limited English Proficient Student Program	84.365	14346	9,506
Title III Cluster subtotal			19,617
Total U.S. Department of Education			288,127
Total Federal Awards			\$578,189

 •

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS June 30, 2014

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards (SEFA) includes the Federal grant activity of Magnolia Science Academy 1 under programs of the federal government for the year ended June 30, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Because the SEFA presents only a selected portion of the operations of Magnolia Science Academy 1, it is not intended to and does not present the financial position, changes in net assets or cash flows of Magnolia Science Academy 1. Federal awards received directly from Federal agencies as well as Federal awards passed through the State of California are included in the SEFA.

NOTE 2 - BASIS OF ACCOUNTING

The SEFA is presented using the accrual basis of accounting which is described in the notes to **Magnolia Science Academy 1's** financial statements. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, where certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO FEDERAL AWARDS REPORTS

Amounts reported in the SEFA agree with the amounts reported in the related federal financial reports for all major Federal programs.

 $\mathbf{a} \sim$

SCHEDULE OF FINDINGS AND QUESTIONED COSTS June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS	
Type of auditor's report issued:	Unmodifed
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted	No
FEDERAL AWARDS	
Internal control over major Federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Type of auditor's report issued on compliance for major	Indite reported
Federal programs:	Unmodified
reactar programs.	
Any audit findings disclosed that are required to be reported	
in accordance with Section .510(a) of OMB Circular A-133?	No
Identification of major Federal programs:	
CFDA Number Name of Federal Program or Cluster	Amount
10.553 Especially Needy Breakfast	\$ 119,575
10.555 National School Lunch Program	170,487
Total	\$ 290,062
Dollar threshold used to distinguish between Type A and	
Type B programs:	\$ 300,000
Auditee qualifies as low-risk auditee	No

5.5

•

SCHEDULE OF FINDINGS AND QUESTIONED COSTS June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III -FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV-STATUS OF PRIOR YEAR FINDINGS

None reported.

5.