

Bert Corona Charter High (prev YPI Valley Public Charter)					-
FY 2017 Unaudited Actual Report					
FI Charter Schools - Fund 62					
DUE DATE - AUGUST 4, 2017					
NOTE: PLEASE DO NOT INSERT COLUMNS OR ROWS OR CHANGE ANY CODES IN THE TEMPLATE					
BALANCE SHEET - FULL ACCRUAL					FY2017 UNAUDITED ACTUALS
A) ASSETS			Object Codes		As of June 30, 2017
1) Cash					
a) In County Treasury (don't put your \$ here if they are not in LACOE)			9110		-
1) Fair Value Adjustment to Cash in County Treasury			9111		-
b) In Banks			9120		81,024.79
c) In Revolving Fund			9130		-
d) with Fiscal Agent			9135		-
e) collection awaiting deposit			9140		-
2) Investments			9150		-
3) Accounts Receivable			9200		-
4) Due from Grantor Government			9290		504,181.70
5) Due from Other Funds			9310		-
6) Stores			9320		-
7) Prepaid Expenditures			9330		23,862.32
8) Other Current Assets			9340		-
9) Fixed Assets:					
a) Land			9410		-
b) Land Improvements			9420		-
c) Less - Accumulated Depreciation-Land Improvements			9425		0.00
d) Buildings			9430		-
e) Less - Accumulated Depreciation-Buildings			9435		0.00
f) Equipment			9440		113,202.02
g) Less - Accumulated Depreciation-Equipment			9445		(35,819.45)
h) Work in Progress			9450		-
10) TOTAL ASSETS					686,451.38
B. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows Of Resources			9490		-
2) TOTAL DEFERRED OUTFLOWS					-
C. LIABILITIES					
1) Accounts Payable			9500		231,196.18
2) Due to Grantor Governments			9590		5,553.66
3) Due to Other Funds			9610		-
4) Current Loans			9640		50,000.00
5) Unearned Revenue			9650		-
6) Long-Term Liabilities:					
a) Net Pension Liability			9663		-
b) NET OPEB Obligation			9664		-
c) Compensated Absences			9665		2,691.32
d) COPs Payable			9666		-
e) Capital Leases Payable			9667		-
f) Lease Revenue Bonds Payable			9668		-
g) Other General Long-Term Liabilities			9669		100,004.00
7) TOTAL LIABILITIES					389,445.16
D. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources			9690		-
2) TOTAL DEFERRED INFLOWS					-
E. NET POSITION, June 30					297,006.22
DIFF BET. END NET POSITION & FUND EQTY (this should be zero)					-

		ENDING NET POSITION CARRY FORWARD TO NEXT FY			
		THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)			
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION					
					FY2017 UNAUDITED ACTUALS
					As of 6/30/17
			Object Codes		
A.	REVENUES (Summary-see details below)				
1)	LCFF Sources		8010-8099		1,599,311.73
2)	Federal Revenue		8100-8299		183,833.97
3)	Other State Revenue		8300-8599		205,078.90
4)	Other Local Revenue		8600-8799		43,052.86
5)	TOTAL REVENUES				2,031,277.46
B.	EXPENSES (Summary-see details below)				
1)	Certificated Salaries		1000-1999		590,041.10
2)	Classified Salaries		2000-2999		273,097.44
3)	Employee Benefits		3000-3999		305,706.63
4)	Books & Supplies		4000-4999		180,982.81
5)	Services and Other Operating Expenses		5000-5999		264,989.52
6)	Depreciation		6000-6999		21,982.04
7)	Other Outgo (excluding Transfers of indirect Costs)		7100-7299, 7400-7499		22,256.84
8)	Other Outgo - Transfers of Indirect Costs		7300-7399		227,222.86
9)	TOTAL EXPENSES				1,886,279.24
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES				144,998.22
D.	OTHER 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		-
3)	Contributions		8980-8999		-
4)	TOTAL OTHER FINANCING SOURCES/USES				-
E.	NET INCREASE (DECREASE) IN NET POSITION				144,998.22
F.	NET POSITION				
1)	Beginning Net Position				
	a) As of July 1 (based on unaudited actuals from PY)		9791		152,005.74
	b) Audit Adjustments		9793		2.26
	c) As of July 1 - Audited				152,008.00
	d) Other Restatements		9795		-
	e) Adjusted Beginning Net Position (per audited FS)				152,008.00
2)	Ending Net Position, June 30				297,006.22
	Components of Ending Net Position				
	a) Net Investment in Capital Assets		9796		77,382.57
	b) Restricted Net Position		9797		47,859.34
	c) Unrestricted Net Position		9790		171,764.31