

**CHARTER SCHOOL SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Academy of Arts and Sciences- Del Mar Middle and High
CDS #: 37 68213 0127068
Charter Approving Entity: Mountain Empire Unified
County: San Diego
Charter #: 1452

**This charter school uses the following basis of accounting:
Please enter an "X" in the applicable box below; check only one box**

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

Description	Object Code	Unrestricted	Restricted	Total	Adopted Budget	Projected 2016-17
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	0.00		0.00	1,764,346	0
Education Protection Account	8012	0.00		0.00	526,488	0
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0	0
State Aid - Prior Years	8019	0.00		0.00	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0.00			0	0
PERS Reduction Transfer	8092	0.00		0.00	0	0
Other Revenue Limit Transfers	8096	0.00	0.00	0.00	0	0
Total, Revenue Limit Sources		0.00	0.00	0.00	2,290,834	0
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		0.00	0.00	0	0
Special Education - Federal	8181, 8182		0.00	0.00	0	0
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	46,250.00	0.00	46,250.00	0	0
Total, Federal Revenues		46,250.00	0.00	46,250.00	0	0
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00		
Special Education - State	StateRevSE		0.00	0.00	174,101	0
All Other State Revenues	StateRevAO	36,508.42	(13,043.62)	23,464.80	75,124	84,439
Total, Other State Revenues		36,508.42	(13,043.62)	23,464.80	249,225	84,439
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	134,622.00		134,622.00	755,283	0
All Other Local Revenues	LocalRevAO	5,361,128.24	0.00	5,361,128.24	86,111	5,350,930
Total, Local Revenues		5,495,750.24	0.00	5,495,750.24	841,394	5,350,930
5. TOTAL REVENUES		5,578,508.66	(13,043.62)	5,565,465.04	3,381,453	5,435,369
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	413,701.09	22,078.10	435,779.19	636,705	636,705
Certificated Pupil Support Salaries	1200	98,801.05	0.00	98,801.05	193,656	193,656
Certificated Supervisors' and Administrators' Salaries	1300	69,986.30	7,023.70	77,010.00	123,865	123,865
Other Certificated Salaries	1900	9,210.79	0.00	9,210.79	0	0
Total, Certificated Salaries		591,699.23	29,101.80	620,801.03	954,226	954,226
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	120,767.50	0.00	120,767.50	199,961	199,961
Non-certificated Supervisors' and Administrators' Sal.	2300	54,848.83	0.00	54,848.83	122,119	122,119
Clerical and Office Salaries	2400	91,602.97	0.00	91,602.97	83,585	83,585
Other Non-certificated Salaries	2900	11,851.75	0.00	11,851.75	0	0
Total, Non-certificated Salaries		279,071.05	0.00	279,071.05	405,665	405,665

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Description	Object Code	Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	97,906.95	0.00	97,906.95	120,042	120,042
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	28,280.01	0.00	28,280.01	44,869	44,869
Health and Welfare Benefits	3401-3402	97,389.47	0.00	97,389.47	109,823	109,823
Unemployment Insurance	3501-3502	16,460.80	0.00	16,460.80	5,631	5,631
Workers' Compensation Insurance	3601-3602	7,789.82	0.00	7,789.82	21,758	21,758
Retiree Benefits	3701-3702	262.07	0.00	262.07	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0	0
Other Employee Benefits	3901-3902	5,662.46	0.00	5,662.46	0	0
Total, Employee Benefits		253,751.58	0.00	253,751.58	302,123	302,123
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	371,656.41	3,655.77	375,312.18	934,800	934,800
Books and Other Reference Materials	4200	150.10	0.00	150.10	165,164	165,164
Materials and Supplies	4300	11,075.64	370.50	11,446.14	6,947	6,947
Noncapitalized Equipment	4400	4,947.59	0.00	4,947.59	32,691	32,691
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		387,829.74	4,026.27	391,856.01	1,139,602	1,139,602
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	44,284.02	469.36	44,753.38	48,377	48,377
Dues and Memberships	5300	6,234.35	0.00	6,234.35	2,419	2,419
Insurance	5400	0.00	0.00	0.00	7,471	7,471
Operations and Housekeeping Services	5500	2,150.02	0.00	2,150.02	22,569	22,569
Rentals, Leases, Repairs, and Noncap. Improvements	5600	134,310.16	0.00	134,310.16	197,239	197,239
Professional/Consulting Services and Operating Expend.	5800	143,487.50	4,812.62	148,300.12	282,844	282,844
Communications	5900	13,976.89	0.00	13,976.89	9,676	9,676
Total, Services and Other Operating Expenditures		344,442.94	5,281.98	349,724.92	570,595	570,595
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0	0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0	0
Equipment	6400	0.00	0.00	0.00	0	0
Equipment Replacement	6500	0.00	0.00	0.00	0	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0	0
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0	0
Debt Service:		0.00	0.00	0.00	0	0
Interest	7438	0.00	0.00	0.00	0	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0	0
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		1,856,794.54	38,410.05	1,895,204.59	3,372,211	3,372,211
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		3,721,714.12	(51,453.67)	3,670,260.45	9,242	2,063,158

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D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(51,453.67)	51,453.67	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(51,453.67)	51,453.67	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		3,670,260.45	0.00	3,670,260.45	9,242	2,063,158
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	377,224.42	0.00	377,224.42	377,224	377,224
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		377,224.42	0.00	377,224.42	377,224	377,224
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		4,047,484.87	0.00	4,047,484.87	386,466	2,440,382
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711			0.00		
Reserve for Stores (equals object 9320)	9712			0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740			0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	4,047,484.87	0.00	4,047,484.87	386,466	2,440,382
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00	0.00	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	666,519.41	0.00	666,519.41		
In Banks	9120	0.00	0.00	0.00		
In Revolving Fund	9130	0.00	0.00	0.00		
With Fiscal Agent	9135	0.00	0.00	0.00		
Collections Awaiting Deposit	9140	0.00	0.00	0.00		
2. Investments	9150	0.00	0.00	0.00		
3. Accounts Receivable	9200	3,379,116.45	0.00	3,379,116.45		
4. Due from Grantor Government	9290	1,849.01	0.00	1,849.01		
5. Stores	9320	0.00	0.00	0.00		
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00		
7. Other Current Assets	9340	0.00	0.00	0.00		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		4,047,484.87	0.00	4,047,484.87		
H. LIABILITIES						
1. Accounts Payable	9500	0.00	0.00	0.00		
2. Due to Grantor Government	9590	0.00	0.00	0.00		
3. Current Loans	9640	0.00	0.00	0.00		
4. Deferred Revenue	9650	0.00	0.00	0.00		
5. Long-Term Liabilities (for accrual basis only)	9660-9669	0.00	0.00	0.00		
6. TOTAL LIABILITIES		0.00	0.00	0.00		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		4,047,485	0	4,047,485		

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	0.00	0.00	0.00
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**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A.2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service:

Included in the Capital Outlay and Debt Service expenditures reported in sections B.6 and B.7 are the following amounts paid out of federal funds:

	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00	0.00	0.00
b. <u>None</u>	0.00	0.00	0.00
c. <u>None</u>	0.00	0.00	0.00
d. <u>None</u>	0.00	0.00	0.00
e. <u>None</u>	0.00	0.00	0.00
f. <u>None</u>	0.00	0.00	0.00
g. <u>None</u>	0.00	0.00	0.00
h. <u>None</u>	0.00	0.00	0.00
i. <u>None</u>	0.00	0.00	0.00
j. <u>None</u>	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures:

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

	Amount Enter "0.00" if none
a. <u>Certificated Personnel Salaries</u>	\$ 0.00
b. <u>Non-certificated Personnel Salaries</u>	0.00
c. <u>Employee Benefits</u>	0.00
d. <u>Books and Supplies</u>	0.00
e. <u>Services and Other Operating Expenditures</u>	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00