

Charter Number: 777

To the entity that approved the charter school:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Gary Bowman Title: Executive Director

To the County Superintendent of Schools:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Carrie Hargis
Name

Director, Fiscal Services
Title

916-686-5085
Telephone

CHargis@egusd.net
E-mail Address

For Charter School:

Tamara Johnson
Name

Chief Business Official
Title

530-633-3130 x 1115
Telephone

tjohnson@wheatland.k12.ca.us
E-mail Address

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	2,170,162.00	2,706,462.00	24.7%
2) Federal Revenue		8100-8299	56,084.58	57,699.01	2.9%
3) Other State Revenue		8300-8599	1,111,911.71	97,178.51	-91.3%
4) Other Local Revenue		8600-8799	278,853.54	272,996.97	-2.1%
5) TOTAL, REVENUES			3,617,011.83	3,134,336.49	-13.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	950,823.55	1,109,272.99	16.7%
2) Classified Salaries		2000-2999	537,685.59	618,698.51	15.1%
3) Employee Benefits		3000-3999	267,209.84	343,910.41	28.7%
4) Books and Supplies		4000-4999	203,527.09	146,191.17	-28.2%
5) Services and Other Operating Expenses		5000-5999	724,663.06	718,655.81	-0.8%
6) Depreciation		6000-6999	42,597.00	60,000.00	40.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	301,888.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,726,506.13	3,298,616.89	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			890,505.70	(164,280.40)	-118.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			890,505.70	(164,280.40)	-118.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,772,889.25	5,932,740.95	24.3%
b) Audit Adjustments		9793	269,346.00	269,346.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,042,235.25	6,202,086.95	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,042,235.25	6,202,086.95	23.0%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,340,257.00	4,557,444.38	5.0%
c) Unrestricted Net Position		9790	1,592,483.95	1,480,362.17	-7.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,650,308.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,813.60		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	440,154.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	32,492.90		
8) Other Current Assets		9340	25,768.61		
9) Fixed Assets					
a) Land		9410	536,289.25		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	8,197,128.55		
e) Accumulated Depreciation - Buildings		9435	(78,043.00)		
f) Equipment		9440	349,536.00		
g) Accumulated Depreciation - Equipment		9445	(117,531.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,070,918.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	405,376.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	33,828.60		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	49,383.43		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	4,649,589.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			5,138,177.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			5,932,740.95		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,381,114.00	1,924,025.00	39.3%
Education Protection Account State Aid - Current Year		8012	374,705.00	379,982.00	1.4%
State Aid - Prior Years		8019	(6,568.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	420,911.00	402,455.00	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,170,162.00	2,706,462.00	24.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	52,190.64	53,690.89	2.9%
Special Education Discretionary Grants		8182	3,893.94	4,008.12	2.9%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			56,084.58	57,699.01	2.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,929.00	4,809.00	22.4%
Lottery - Unrestricted and Instructional Materials		8560	60,552.65	63,133.20	4.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	50,859.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	58,480.00	0.00	-100.0%
All Other State Revenue	All Other	8590	938,091.06	29,236.31	-96.9%
TOTAL, OTHER STATE REVENUE			1,111,911.71	97,178.51	-91.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,054.23	9,368.68	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	122,378.45	110,352.00	-9.8%
All Other Local Revenue		8699	52,426.15	45,000.00	-14.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	94,994.71	108,276.29	14.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278,853.54	272,996.97	-2.1%
TOTAL, REVENUES			3,617,011.83	3,134,336.49	-13.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	802,543.95	962,112.50	19.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	148,279.60	147,160.49	-0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			950,823.55	1,109,272.99	16.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	263,862.19	338,186.88	28.2%
Classified Support Salaries		2200	44,350.53	50,585.00	14.1%
Classified Supervisors' and Administrators' Salaries		2300	500.04	500.00	0.0%
Clerical, Technical and Office Salaries		2400	159,626.67	165,511.25	3.7%
Other Classified Salaries		2900	69,346.16	63,915.38	-7.8%
TOTAL, CLASSIFIED SALARIES			537,685.59	618,698.51	15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	72,715.94	104,900.63	44.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,129.40	63,404.77	17.1%
Health and Welfare Benefits		3401-3402	88,408.37	124,135.68	40.4%
Unemployment Insurance		3501-3502	1,459.47	863.65	-40.8%
Workers' Compensation		3601-3602	44,531.22	42,835.68	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,965.44	7,770.00	30.3%
TOTAL, EMPLOYEE BENEFITS			267,209.84	343,910.41	28.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,501.85	2,010.00	-78.8%
Materials and Supplies		4300	139,199.61	81,607.00	-41.4%
Noncapitalized Equipment		4400	54,825.63	62,574.17	14.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			203,527.09	146,191.17	-28.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,118.11	5,480.00	-32.5%
Dues and Memberships		5300	3,194.00	4,220.00	32.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	93,628.99	113,000.00	20.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,651.14	155,703.32	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	473,918.79	422,578.77	-10.8%
Communications		5900	10,152.03	17,673.72	74.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			724,663.06	718,655.81	-0.8%
DEPRECIATION					
Depreciation Expense		6900	42,597.00	60,000.00	40.9%
TOTAL, DEPRECIATION			42,597.00	60,000.00	40.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	301,888.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	301,888.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			2,726,506.13	3,298,616.89	21.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,170,162.00	2,706,462.00	24.7%
2) Federal Revenue		8100-8299	56,084.58	57,699.01	2.9%
3) Other State Revenue		8300-8599	1,111,911.71	97,178.51	-91.3%
4) Other Local Revenue		8600-8799	278,853.54	272,996.97	-2.1%
5) TOTAL, REVENUES			3,617,011.83	3,134,336.49	-13.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,536,000.35	1,770,073.69	15.2%
2) Instruction - Related Services	2000-2999		486,584.57	497,337.04	2.2%
3) Pupil Services	3000-3999		44,334.56	31,964.43	-27.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		80,393.91	74,454.75	-7.4%
7) General Administration	7000-7999		291,994.28	337,369.27	15.5%
8) Plant Services	8000-8999		287,198.46	285,529.71	-0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	301,888.00	New
10) TOTAL, EXPENSES			2,726,506.13	3,298,616.89	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			890,505.70	(164,280.40)	-118.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			890,505.70	(164,280.40)	-118.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,772,889.25	5,932,740.95	24.3%
b) Audit Adjustments		9793	269,346.00	269,346.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,042,235.25	6,202,086.95	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,042,235.25	6,202,086.95	23.0%
2) Ending Net Position, June 30 (E + F1e)			5,932,740.95	6,037,806.55	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,340,257.00	4,557,444.38	5.0%
c) Unrestricted Net Position		9790	1,592,483.95	1,480,362.17	-7.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230		50,859.00	50,859.00
6300		16,137.69	18,329.19
7405		34,350.12	0.00
7810		4,236,532.41	4,485,878.41
9010		2,377.78	2,377.78
Total, Restricted Net Position		4,340,257.00	4,557,444.38

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	343.50	342.27	343.50	404.70	404.20	404.70
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	343.50	342.27	343.50	404.70	404.20	404.70

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land	526,114.25		526,114.25			526,114.25
Work in Progress	2,729,833.21	704,569.54	3,434,402.75		3,434,402.75	0.00
Total capital assets not being depreciated	3,255,947.46	704,569.54	3,960,517.00	0.00	3,434,402.75	526,114.25
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	349,536.00		349,536.00	8,212,800.75		8,562,336.75
Equipment			0.00			0.00
Total capital assets being depreciated	349,536.00	0.00	349,536.00	8,212,800.75	0.00	8,562,336.75
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(150,255.00)	(2,722.00)	(152,977.00)		42,597.00	(195,574.00)
Equipment			0.00			0.00
Total accumulated depreciation	(150,255.00)	(2,722.00)	(152,977.00)	0.00	42,597.00	(195,574.00)
Total capital assets being depreciated, net	199,281.00	(2,722.00)	196,559.00	8,212,800.75	42,597.00	8,366,762.75
Business-type activity capital assets, net	3,455,228.46	701,847.54	4,157,076.00	8,212,800.75	3,476,999.75	8,892,877.00

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Local Assistance	Federal Mental Health	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	3310	3327	
REVENUE OBJECT	8181	8182	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award	52,161.48	3,863.89	56,025.37
b. Transferability (NCLB)			0.00
c. Other Adjustments	29.16	30.05	59.21
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	52,190.64	3,893.94	56,084.58
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	52,190.64	3,893.94	56,084.58
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	36,251.47	1,006.27	37,257.74
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	36,251.47	1,006.27	37,257.74
EXPENDITURES			
9. Donor-Authorized Expenditures	52,190.64	3,893.94	56,084.58
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	52,190.64	3,893.94	56,084.58
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,939.17)	(2,887.67)	(18,826.84)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	15,939.17	2,887.67	18,826.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,190.64	3,893.94	56,084.58

2013-14 Unaudited Actuals
 STATE AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Prop 39 Clean Energy	AB 602	State Mental Health	Common Core	Prop 55	TOTAL
RESOURCE CODE	6230	6500	6512	7405	7810	
REVENUE OBJECT	8590	8792	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance			16,244.72			16,244.72
2. a. Current Year Award	50,859.00	97,931.88	20,288.30	58,480.00	887,216.00	1,114,775.18
b. Other Adjustments		(2,937.17)	5,890.44			2,953.27
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,859.00	94,994.71	26,178.74	58,480.00	887,216.00	1,117,728.45
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	50,859.00	94,994.71	42,423.46	58,480.00	887,216.00	1,133,973.17
REVENUES						
5. Cash Received in Current Year	50,859.00	79,852.65	15,009.39	58,480.00	887,216.00	1,091,417.04
6. Amounts Included in Line 5 for Prior Year Adjustments			4,189.05			4,189.05
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	15,142.06	6,980.30	0.00	0.00	22,122.36
b. Noncurrent Accounts Receivable			(20,433.77)			(20,433.77)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	15,142.06	27,414.07	0.00	0.00	42,556.13
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	50,859.00	94,994.71	42,423.46	58,480.00	887,216.00	1,133,973.17
EXPENDITURES						
10. Donor-Authorized Expenditures		94,994.71	42,423.46	24,129.88	887,216.00	1,048,764.05
11. Non Donor-Authorized Expenditures		133,628.98			4,590,254.34	4,723,883.32
12. Total Expenditures (line 10 plus line 11)	0.00	228,623.69	42,423.46	24,129.88	5,477,470.34	5,772,647.37
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	50,859.00	0.00	0.00	34,350.12	0.00	85,209.12

2013-14 Unaudited Actuals
 LOCAL AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Target Grant	ING Grant	TOTAL
RESOURCE CODE	9014	9015	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	2,000.00	1,585.60	3,585.60
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,000.00	1,585.60	3,585.60
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures	1,207.82		1,207.82
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,207.82	0.00	1,207.82
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	792.18	1,585.60	2,377.78

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,493,027.00	(269,346.00)	3,223,681.00	1,425,908.00		4,649,589.00	301,888.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	49,056.26		49,056.26	327.17		49,383.43	49,383.43
Business-type activities long-term liabilities	3,542,083.26	(269,346.00)	3,272,737.26	1,426,235.17	0.00	4,698,972.43	351,271.43

