

**BRIDGES CHARTER SCHOOL**

**1st**  
**INTERIM**  
**2011-2012**

(period ending October 31, 2011)

# 1st

**INTERIM REPORT  
CERTIFICATION**

Charter Number: 1203

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2011-12 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Hilda Salas Title: Director

For additional information on the interim report, please contact:

Charter School Contact:  
Cynthia Hansen  
Name  
Chief Business Official  
Title  
805-383-1972  
Telephone  
chansen@vcoe.org  
E-mail Address

# 1st

**INTERIM REPORT  
NARRATIVE**

## **BRIDGES Charter School**

1335 Calle Bouganvillea  
Thousand Oaks, CA 91360  
Phone: 805-492-3569

### **2011/2012 FIRST INTERIM NARRATIVE**

#### **INTRODUCTION**

California public agencies are required by law to prepare financial reports and budgets that show all purposes for which the agency will need financial support. These reports and budgets are prepared on the attached forms prescribed by the State Superintendent of Public Instruction.

As required by California Education Code 47604.33, the budget is reported to the governing board, public, chartering authority and county office of education as follows:

1. Annual Budget must be adopted by the governing board and submitted to the chartering authority and county office of education on or before July 1<sup>st</sup>.
2. First Interim Budget Report (as of October 31<sup>st</sup>) must be certified by the governing board on or before December 15<sup>th</sup> and submitted to the chartering authority and county office of education.
3. Second Interim Budget Report (as of January 31<sup>st</sup>) must be certified by the governing board on or before March 15<sup>th</sup> and submitted to the chartering authority and county office of education.

In addition to preparing budget information, the Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15<sup>th</sup> and submitted to the chartering authority, county office of education and the State Superintendent of Public Instruction (Education Code Section 42100).

## First Interim

Education Code Section 47604.33 requires that each charter school submit a First Interim Report to the governing board of the agency on or before December 15 that covers the financial and budgetary status of the charter school for the period ending October 31. The First Interim Report includes the current year budget projections, actual expenditures and revenue through October 31, a current year cash flow projection, and an updated multi-year projection based on current forecasts.

### BUDGET GUIDELINES

- The Budget shall support the Beliefs, Parameters, Objectives, Strategies and Mission Statement of the Charter.
- The Budget shall be developed using the "Position Control" concept.
  - With position control, a roster of specific full-time equivalent 'FTE' "slots" is established in the budget and assigned budget codes to determine what resource, department, location, and fund(s) will be paying for that position.
  - An employee cannot be hired and paid through payroll unless a valid, vacant position is available.
  - The recruitment and hiring only take place when a known position vacancy exists.
  - If the new employee costs more or less than the amount already in the budget for that position, the budget is revised accordingly.
- A Minimum General Fund Reserve for Economic Uncertainty shall be maintained in accordance with State Guidelines and Charter Policy. This reserve shall be maintained to ensure the long-term fiscal stability of the School. ***It is noted that currently the Charter does not maintain the State-minimum reserve of the greater of 5% of total expenditures/uses or \$60,000.***
- Unrestricted year-end balances shall be carried forward.
- Restricted programs' year-end balances shall be carried forward in accordance with terms and conditions of the grantor.
- Appropriations carried forward from prior year shall be presented to the Governing Board for approval no later than the First Interim report date.

## BUDGET ASSUMPTIONS

It is important to note that the annual budget is a planning document that translates educational policy into sound instructional programs through the allocations of financial resources. The budget assumptions used in the preparation of the budget are based upon the best information available to the District at this point in time. These budget assumptions are reviewed and updated on a regular basis. Separate assumptions are delineated for each key budget variable including:

- Enrollment and Student Demographics
- Average Daily Attendance
- Beginning Balance
- Revenue
- Expenditures
- Ending Balance
- Reserve(s)
- Debt
- Cash Flow

## ENROLLMENT AND ADA HIGHLIGHTS

The majority of the Charter's funding is determined by student participation. There are several types of student participation numbers that are used. The major factors are **Enrollment** and **Average Daily Attendance (ADA)**. For the purpose of predicting enrollment and comparing historical enrollment data, the measurement data used is the California Basic Education Data Survey (CBEDS) Day, which occurs the first week in October. The table below shows enrollment projections. Actual CBEDS enrollment is shown for fiscal years 2010/2011 through 2011/12. Enrollment for the subsequent years is projected.

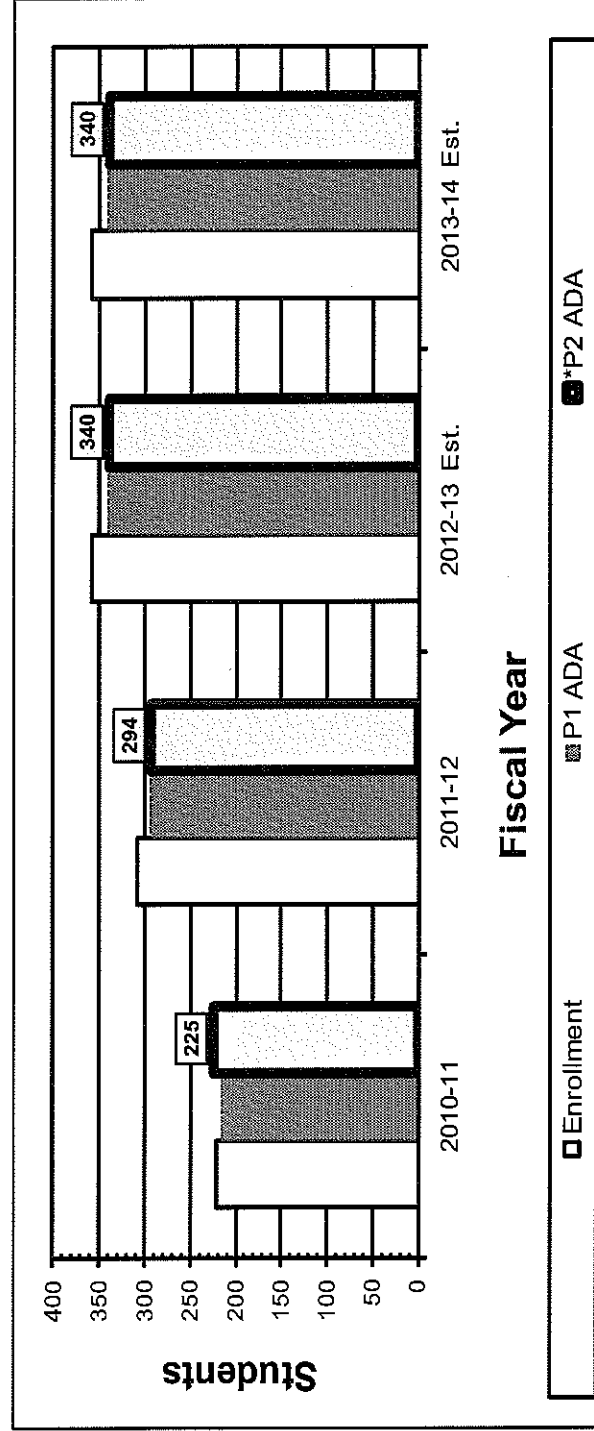
BRIDGES Charter School													Incr/ (Decr) from PY	% Change						
Fiscal Year	K	1st	2nd	3rd	K-3	4th	5th	6th	4-6	7th	8th	7-8	9th	10th	11th	12th	9-12	Total		
2010-11 w/IS	30	22	27	26	105	26	28	36	90	26	0	26	0	0	0	0	0	221		0.00%
2011-12 w/ IS	46	36	42	33	157	32	34	32	98	34	20	54	0	0	0	0	0	309	88	40.00%
2012-13 w/ IS	44	47	43	49	183	38	32	34	104	34	37	71	0	0	0	0	0	358	49	16.00%
2013-14 w/ IS	44	47	43	49	183	38	32	34	104	34	37	71	0	0	0	0	0	358	0	0.00%

Although the October CBEDS is the first solid indicator of the Charter's enrollment for the year, the largest source of revenue funding is based on the student's Average Daily Attendance (ADA). There are three reporting periods for ADA: P-1 which ends on December 31; P-2 which ends April 15; and Annual which ends June 30. The P-2 ADA is used for the majority of funding, including the General and Categorical Block Grants.

The following chart shows comparisons of CBEDS enrollment, P1 ADA, and P2 ADA. The information for the 2010/2011 fiscal year is based on actual data. The information for the 2011/12 fiscal year and all subsequent years is based on projected enrollment.

**BRIDGES Charter School  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

Fiscal Year	Enrollment	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
				#	%	#	%	
2010-11	221	215	225					101.81%
2011-12	309	294	294	88	39.82%	69	30.47%	95.00%
2012-13 Est.	358	340	340	49	15.86%	47	15.86%	95.00%
2013-14 Est.	358	340	340	0	0.00%	0	0.00%	95.00%





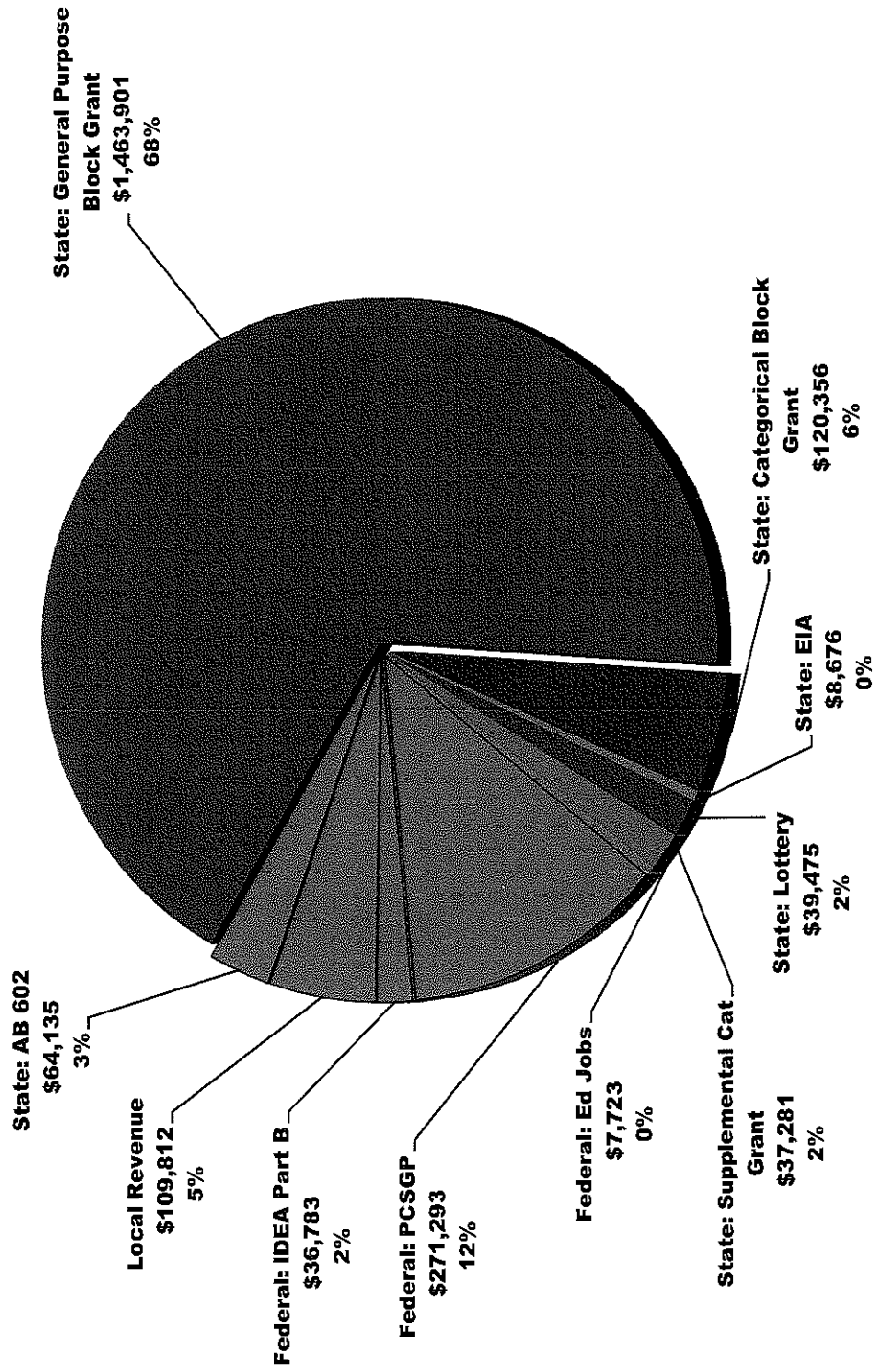
Listed below is a chart showing the projected revenue by funding source (federal, state, and local).

**BRIDGES Charter School**

Revenues

\$2,159,435

\$7,356 per ADA (293.55)

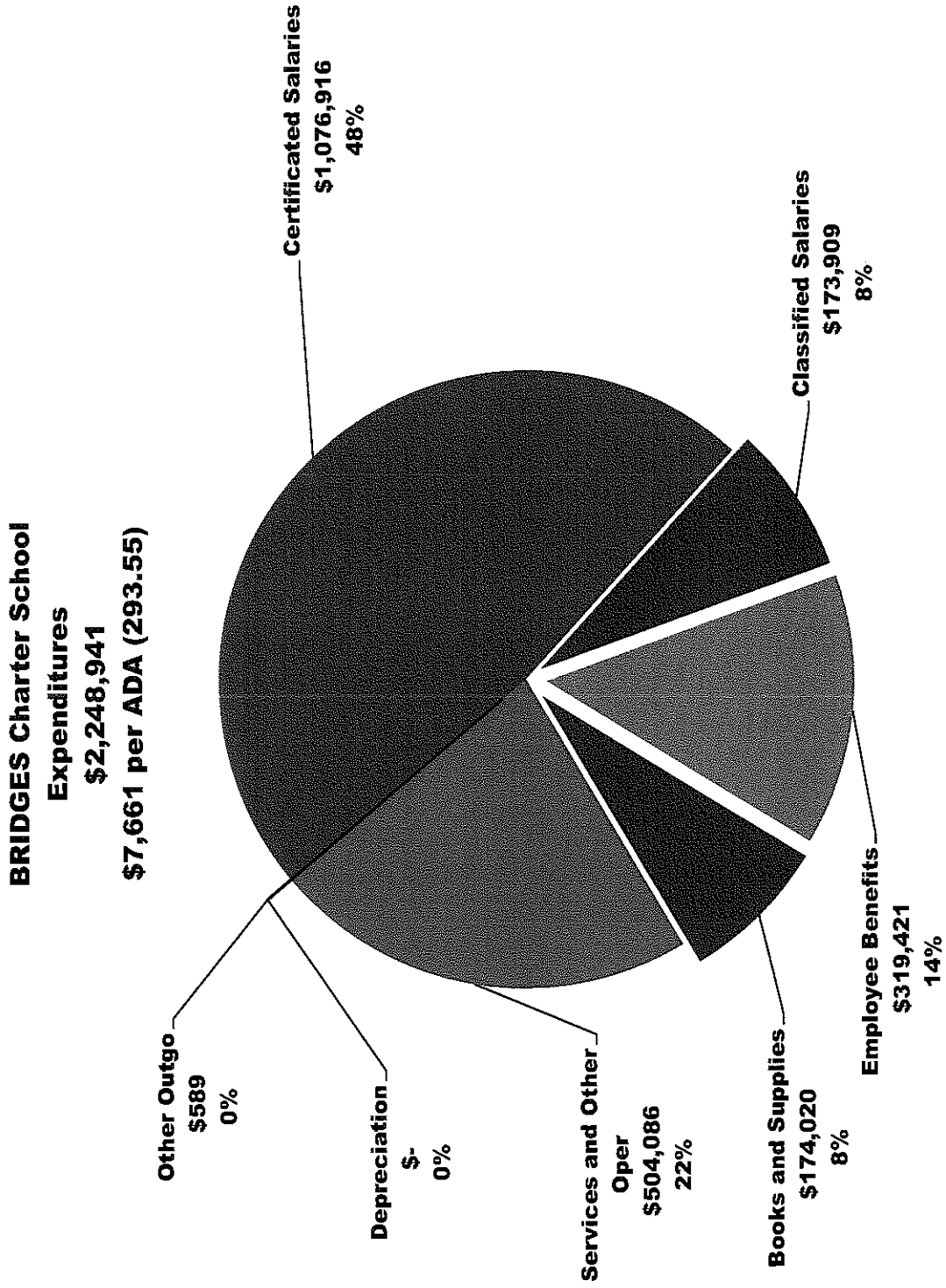


Listed below are comparisons of the revenues from Adopted Budget to First Interim. The Comments column includes the budget assumptions.

BRIDGES Charter School									
Based on Governor's 2011-12 Approved Budget									
Object	Description	Comments	2010/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change	1st Inter vs. Actuals Change	Amount	%
<b>Revenue Limit Sources</b>									
8015	General Purpose Block Grant	293.55 ADA x General Purpose rate	\$ 338,750	\$ 794,991	\$ 693,906	\$(101,085)		\$ 355,156	104.84%
8015	General Purpose Block Grant - Reduction	Less Midyear 3% reduction	-	-	(45,275)			(45,275)	New
8096	In Lieu	CVUSD	815,270	784,966	815,270	30,304		-	0.00%
	<b>Total Revenue Limit Sources</b>		<b>\$ 1,154,020</b>	<b>\$ 1,579,957</b>	<b>\$ 1,463,901</b>	<b>\$(116,056)</b>		<b>\$ 309,881</b>	<b>26.85%</b>
<b>Federal Sources</b>									
8181	Special Ed	IDEA Part B	\$ -	\$ 36,783	\$ 36,783	\$ -		\$ 36,783	New
8290	Federal Sources	PCSGP Grant (ends 2012-13)	285,893	272,482	271,293	(1,189)		(14,600)	-5.11%
8290	Federal Sources	Ed Jobs (ends 2011-12)	35,057	6,251	7,723	1,472		(27,334)	-77.97%
	<b>Total Federal Sources</b>		<b>\$ 320,950</b>	<b>\$ 315,516</b>	<b>\$ 315,799</b>	<b>\$ 283</b>		<b>\$(5,151)</b>	<b>-1.60%</b>
<b>Other State Revenue</b>									
8550	Mandated Costs		\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
8560	Unrestricted Lottery	293.55 ADA * 1.04446 * \$11.75	26,708	35,795	34,263	(1,532)		7,555	28.29%
8560	Restricted Lottery	293.55 ADA * 1.04446 * \$17.00	4,063	5,643	5,212	(431)		1,149	28.28%
8590	Categorical Block Grant	293.55 ADA * \$410	92,650	126,589	120,356	(6,233)		27,706	29.90%
8590	Economic Impact Aid (EIA)	EIA Students * \$319	8,340	8,676	8,676	-		336	4.03%
8590	Supplemental Cat Grant	293.55 ADA * \$127	28,547	39,211	37,281	(1,930)		8,734	30.60%
	<b>Total Other State Revenue</b>		<b>\$ 160,308</b>	<b>\$ 215,914</b>	<b>\$ 205,788</b>	<b>\$(10,126)</b>		<b>\$ 45,480</b>	<b>28.37%</b>
<b>Other Local Revenue</b>									
8660	Interest	Interest Income	\$ 669	\$ 1,283	\$ 1,283	\$ -		\$ 614	91.78%
8699	Fundraising 0000	Family Donations	21,974	16,000	16,000	-		(5,974)	-27.19%
8699	PAC 0000	Music Specialist Reimbursement	-	17,280	17,280	-		17,280	New
8699	PAC 0000	After-school Sports	3,445	3,500	3,500	-		55	1.60%
8699	PAC 0000	After-school Art	1,160	2,000	-	(2,000)		(1,160)	-100.00%
8699	PAC 0000	Day-time Art Specialist	-	13,200	13,200	-		13,200	New
8699	Extension Program 9081		9,329	23,680	34,221	10,541		24,892	266.82%
8699	Fundraising 9079	Checking Account	5,921	-	(438)	(438)		(6,359)	-107.40%
8699	PAC 9080	Checking Account	108,136	-	22,141	22,141		(85,995)	-79.52%
8699	Fordney Foundation 9082		-	64,135	2,625	2,625		2,625	New
8792	Apporntionment Transfer SpEd	P-2 ADA * \$465.44	-	64,135	64,135	-		64,135	New
	<b>Total Other Local Revenue</b>		<b>\$ 150,634</b>	<b>\$ 141,078</b>	<b>\$ 173,947</b>	<b>\$ 32,869</b>		<b>\$ 23,313</b>	<b>15.48%</b>
	<b>TOTAL REVENUES</b>		<b>\$ 1,785,912</b>	<b>\$ 2,252,465</b>	<b>\$ 2,159,435</b>	<b>\$(93,030)</b>		<b>\$ 373,523</b>	<b>20.91%</b>

**Expenditures**

Listed below is a chart showing the projected expenditures by object.



Listed below are comparisons of the expenditures from the Original Budget and First Interim. The Comments column includes the budget assumptions.

BRIDGES Charter School									
Based on Governor's 2011-12 Approved Budget									
Object	Description	Comments	2010/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change		1st Inter vs. Actuals Change	
						Amount	%	Amount	%
<b>Certificated Salaries</b>									
1100	Teachers	12.00 FTE Classroom Teachers, .32 FTE Music Teacher, .50 FTE Reading Specialist/ELD Teacher, .23 FTE Art Teacher, 1.00 FTE Resource Specialist, .50 FTE Special Ed Teacher, 2.10 FTE Independent Study Teachers	\$ 598,068	\$ 800,056	\$ 822,610	\$ 22,554	2.82%	\$ 224,542	37.54%
1110	Teachers - Substitutes	Substitutes	5,160	9,456	9,456	-	0.00%	4,296	83.26%
1130	Teachers - Stipends	Additional Staff Development	9,400	3,900	3,900	-	0.00%	(5,500)	-58.51%
1140	Extra Duty		891	-	-	-	0.00%	(891)	-100.00%
1200	Certificated Support Salaries	Psychologists	-	-	16,100	16,100	New	16,100	New
1300	Administration	1.00 FTE Charter School Director, .50 FTE Independent Study Coordinator,	181,045	229,150	224,650	(4,300)	-1.88%	43,605	24.20%
1900	Other		-	-	-	-	0.00%	-	0.00%
	<b>Total Certificated Salaries</b>		<b>\$ 794,564</b>	<b>\$ 1,042,562</b>	<b>\$ 1,076,916</b>	<b>\$ 34,354</b>	<b>3.30%</b>	<b>\$ 282,352</b>	<b>35.54%</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	.875 FTE PE Specialist, 625 FTE Extension Coordinator, 1.025 FTE Extension Assistant	\$ 21,985	\$ 43,043	\$ 55,032	\$ 11,989	27.85%	\$ 33,047	150.32%
2200	Support	1.25 FTE Custodian, .50 FTE Library Aide	30,547	53,240	51,425	(1,815)	-3.41%	20,878	68.35%
2300	Administration		-	-	-	-	0.00%	-	0.00%
2400	Clerical and Office	1.75 FTE Office Assistant	57,018	53,760	52,332	(1,428)	-2.66%	(4,686)	-8.22%
2900	Other Classified	.875 FTE Noon Duty	13,400	11,923	15,120	3,197	26.81%	1,720	12.84%
	<b>Total Classified Salaries</b>		<b>\$ 122,950</b>	<b>\$ 161,966</b>	<b>\$ 173,909</b>	<b>\$ 11,943</b>	<b>7.37%</b>	<b>\$ 50,959</b>	<b>41.45%</b>
<b>Benefits</b>									
3100	STRS (Retirement)	8.250%	\$ 63,374	\$ 84,908	\$ 86,285	\$ 1,377	1.62%	\$ 22,911	36.15%
3200	PERS (Retirement)	10.923%	10,569	14,785	14,987	202	1.37%	4,418	41.80%

**BRIDGES Charter School**

**Based on Governor's 2011-12 Approved Budget**

Object	Description	Comments	2010/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change		1st Inter vs. Actuals Change	
						Amount	%	Amount	%
3301	Medicare	1.45% Medicare	13,096	15,922	17,483	1,561	9.80%	4,387	33.50%
3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	9,555	12,391	13,207	816	6.59%	3,652	38.22%
3401	Health and Welfare	Base Plan Financed for 2011-12 (\$9,540)	88,081	142,354	131,762	(10,592)	-7.44%	43,681	49.59%
3402	Health and Welfare	Base Plan Financed for 2011-12 (\$9,540)	-	9,818	8,749	(1,069)	-10.89%	8,749	New
3500	State Unemployment Insurance	1.61%	6,619	19,366	20,054	688	3.55%	13,435	202.98%
3600	Workers' Compensation	2.15000%	19,767	25,895	26,894	999	3.86%	7,127	36.06%
	<b>Total Benefits</b>		<b>\$ 211,061</b>	<b>\$ 325,439</b>	<b>\$ 319,421</b>	<b>\$ (6,018)</b>	<b>-1.85%</b>	<b>\$ 108,360</b>	<b>51.34%</b>
	<b>Books and Supplies</b>								
4100	Textbooks	Textbooks	18,850	5,000	5,807	807	16.14%	(13,043)	-69.19%
4200	Other Books	P-2 ADA * \$465.44	18,901	4,500	196	(4,304)	-95.64%	(18,705)	-98.96%
4300	Materials and Supplies	Instructional Supplies (271 students x \$160) Lottery, PCSGP, 1000	20,224	51,200	43,360	(7,840)	-15.31%	23,136	114.40%
4300	Materials and Supplies	Instructional Supplies (Art Supplies PAC funded)	-	2,000	2,000	-	0.00%	2,000	New
4300	Materials and Supplies	Instructional Supplies (Music Supplies PAC funded)	-	2,000	2,000	-	0.00%	2,000	New
4300	Materials and Supplies	Extensions 9081	1,598	1,604	1,604	-	0.00%	6	0.38%
4300	Materials and Supplies	School Administration 2700	11,059	19,072	16,104	(2,968)	-15.56%	5,045	45.62%
4300	Materials and Supplies	Health Services	2,507	3,407	3,407	-	0.00%	900	35.90%
4300	Materials and Supplies	Special Ed Supplies	-	-	6,700	6,700	New	6,700	New
4300	Materials and Supplies	Maintenance and Operations	4,212	6,224	6,224	-	0.00%	2,012	47.77%
4300	Materials and Supplies	Independent Study Instructional Supplies \$250 per student	4,961	13,500	16,861	3,361	24.90%	11,900	239.87%
4300	Materials and Supplies	Fundraising 9079	3,394	2,246	-	(2,246)	-100.00%	(3,394)	-100.00%
4300	Materials and Supplies	PAC Account 9080	8,680	42,221	7,529	(34,692)	-82.17%	(1,151)	-13.26%
4400	Non-capitalized Equipment	Fundraising 9079	2,400	-	-	-	0.00%	(2,400)	-100.00%
4400	Non-capitalized Equipment	Technology, Projectors (PCSGP)	11,782	60,000	62,228	2,228	3.71%	50,446	428.16%
	<b>Total Books and Supplies</b>		<b>\$ 108,568</b>	<b>\$ 212,974</b>	<b>\$ 174,020</b>	<b>\$ (38,954)</b>	<b>-18.29%</b>	<b>\$ 65,452</b>	<b>60.29%</b>
	<b>Other Services and Operating</b>								
5200	Travel and Conference	Travel - Independent Study	957	1,000	1,000	\$ -	0.00%	\$ 43	4.49%
5200	Travel and Conference	Mileage reimbursement	47	66	66	-	0.00%	19	40.43%
5220	Travel and Conference	Staff Development - Independent Study	-	1,000	1,000	-	0.00%	1,000	New
5220	Travel and Conference	Staff Development - Board	-	-	5,000	5,000	New	5,000	New
5220	Travel and Conference	Staff Development - Admin/Instructional Staff	2,680	10,766	10,766	-	0.00%	8,086	301.72%
	<b>Total Travel and Conference</b>		<b>\$ 3,684</b>	<b>\$ 12,832</b>	<b>\$ 17,832</b>	<b>\$ 5,000</b>	<b>38.97%</b>	<b>\$ 14,148</b>	<b>384.04%</b>

**BRIDGES Charter School**

**Based on Governor's 2011-12 Approved Budget**

Object	Description	Comments	2010/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change		1st Inter vs. Actuals Change	
						Amount	%	Amount	%
5300	Dues and Memberships		\$ 1,707	\$ 4,306	\$ 4,306	\$ -	0.00%	\$ 2,599	152.26%
	<b>Total Dues and Memberships</b>		\$ 1,707	\$ 4,306	\$ 4,306	\$ -	0.00%	\$ 2,599	152.26%
			\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
5450	Insurance	Liability Insurance	13,201	14,228	16,521	2,293	16.12%	3,320	25.15%
	<b>Total Insurance</b>		\$ 13,201	\$ 14,228	\$ 16,521	\$ 2,293	16.12%	\$ 3,320	25.15%
5501	Utilities	Gas	1,501	3,900	3,900	\$ -	0.00%	\$ 2,399	159.83%
5502	Utilities	Electric	23,729	39,000	39,000	\$ -	0.00%	15,271	64.36%
5504	Utilities	Water	6,001	16,000	16,000	\$ -	0.00%	9,999	166.62%
5505	Utilities	Trash	1,428	2,578	2,578	\$ -	0.00%	1,150	80.53%
			\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Utilities</b>		\$ 32,659	\$ 61,478	\$ 61,478	\$ -	0.00%	\$ 28,819	88.24%
5600	Lease	Copier Lease 2700	6,714	7,320	7,320	\$ -	0.00%	\$ 606	9.03%
5600	Facilities	Facility Maintenance	1,323	2,761	2,761	\$ -	0.00%	1,438	108.69%
5600	Facilities	Storage Rental 2700	-	-	600	600	New	600	New
5699	Facilities	Fundraising 9079	1,474	-	-	-	0.00%	(1,474)	-100.00%
5600	Facilities	Facility Rent	39,645	79,000	76,446	(2,554)	-3.23%	36,801	92.83%
5600	Facilities	Facility Rent - Independent Study	-	8,500	8,500	-	0.00%	8,500	New
5600	Facilities	PAC Account 9080	1,891	-	6,082	6,082	New	4,191	221.63%
	<b>Total Leases, Rentals and Repairs</b>		\$ 51,047	\$ 97,561	\$ 101,709	\$ 4,128	4.23%	\$ 50,662	99.25%
5800	Professional Services	Advertising 7200	\$ -	\$ -	\$ 500	\$ 500	New	\$ 500	New
5800	Professional Services	School Administration 2700	1,339	1,358	1,358	-	0.00%	19	1.42%
5800	Professional Services	Courier Services 2700	1,090	1,428	1,428	-	0.00%	338	31.01%
5800	Professional Services	Escape Software Services 2700	2,330	3,932	3,932	-	0.00%	1,602	68.76%
5800	Professional Services	Instructional Services(including Zangle \$1,310 ) 1000	23,925	34,837	33,206	(1,631)	-4.68%	9,281	38.79%
5800	Professional Services	Health Services 3140	403	-	-	-	0.00%	(403)	-100.00%
5800	Professional Services	General Administration 7200	2,544	5,819	5,819	-	0.00%	3,275	128.73%
5800	Professional Services	Oversight Fee 1%	12,550	17,544	15,929	(1,615)	-9.21%	3,379	26.92%
5800	Professional Services	Enrichment Contracts - Independent Study	9,890	15,769	12,398	(3,361)	-21.33%	2,508	25.36%
5800	Professional Services	PAC Account 9080	44,887	-	15,528	15,528	New	(29,359)	-65.41%
5800	Professional Services	Special Ed Contracts - (e.g. IEP, Speech/ Language, Psychological service, Hearing services, Occupational Therapy, Counseling	47,209	50,343	37,494	(12,849)	-25.52%	(9,715)	-20.58%

**BRIDGES Charter School**

**Based on Governor's 2011-12 Approved Budget**

Object	Description	Comments	2010/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change		1st Inter vs. Actuals Change	
						Amount	%	Amount	%
5800	Professional Services	Pupil Testing 3160	66	86	86	-	0.00%	20	30.30%
5800	Professional Services	PCSGP-Laminator Maint Agreement 2700	-	-	349	349	New	349	New
5800	Professional Services	PCSGP-Laminator Maint Agreement 2700	-	-	400	400	New	400	New
5800	Professional Services	Security System 8100	-	-	2,046	2,046	New	2,046	New
5801	Professional Services	Audit Cost	6,500	7,733	7,733	-	0.00%	1,233	18.97%
5803	Professional Services	BSA Fees	110,305	146,848	138,350	(8,498)	-5.79%	28,045	25.42%
5804	Professional Services	TB Test & Fingerprints	1,746	300	900	600	200.00%	(846)	-48.45%
5805	Professional Services	Field Trips 1000	1,608	-	-	-	0.00%	(1,608)	-100.00%
5805	Professional Services	PAC Account 9080	308	-	-	-	0.00%	(308)	-100.00%
5899	Professional Services	Fundraising 9079	6,470	-	759	759	New	(5,711)	-88.27%
5899	Professional Services	Legal Fees	211	7,500	10,556	3,056	40.75%	10,345	4902.84%
	<b>Total Professional Services</b>		<b>\$ 273,381</b>	<b>\$ 293,487</b>	<b>\$ 288,771</b>	<b>\$ (4,716)</b>	<b>-1.61%</b>	<b>\$ 15,390</b>	<b>5.63%</b>
5901	Communication	Phone	\$ 2,222	\$ 7,758	\$ 7,758	\$ -	0.00%	\$ 5,536	249.14%
5902	Communication	Internet	2,216	2,998	2,998	-	0.00%	782	35.29%
5903	Communication	PAC Account 9080	48	-	-	-	0.00%	(48)	-100.00%
5903	Communication	Postage	750	2,713	2,713	-	0.00%	1,963	261.73%
	<b>Total Communication</b>		<b>\$ 5,236</b>	<b>\$ 13,469</b>	<b>\$ 13,469</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 8,233</b>	<b>157.24%</b>
	<b>Total Other Services and Operating</b>		<b>\$ 380,915</b>	<b>\$ 497,381</b>	<b>\$ 504,086</b>	<b>\$ 6,705</b>	<b>1.35%</b>	<b>\$ 123,171</b>	<b>32.34%</b>
	<b>Depreciation</b>								
6900	Depreciation		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	<b>Total Equip. and Depr.</b>								
	<b>Other Outgo</b>								
7282	Transfers Out to County	Federal Interest	\$ 540	\$ -	\$ -	\$ -	0.00%	\$ (540)	-100.00%
7438	Debt Service - Interest	Charter School Revolving Loan	-	1,150	589	(561)	-48.78%	589	New
	<b>Total Other Outgo</b>		<b>\$ 540</b>	<b>\$ 1,150</b>	<b>\$ 589</b>	<b>\$ (561)</b>	<b>-48.78%</b>	<b>\$ 49</b>	<b>9.07%</b>
	<b>TOTAL EXPENDITURES</b>		<b>\$ 1,618,598</b>	<b>\$ 2,241,472</b>	<b>\$ 2,248,941</b>	<b>\$ 7,469</b>	<b>0.33%</b>	<b>\$ 630,343</b>	<b>38.94%</b>

**Actual Expenditures through 11/29/11**

Listed below is a table showing the actual expenditures and encumbrances through the First Interim period ending October 31, 2011. Also shown are the percentages of the budget expended and encumbered to date, as well as the percentage of the budget remaining.

BRIDGES Charter School										
ACTUAL EXPENDITURES TO DATE										
Object	Description	2011-12 First Interim	Actual Encumbrances as of 11/29/11	Actual Expenditures as of 11/29/11	Total Enc/Exp as of 11/29/11	% Enc. To Date	% Exp. To Date	Balance Remaining Amount	Balance Remaining %	
1000	Certificated Salaries	\$ 1,076,916	\$ 655,600	\$ 339,353	\$ 994,953	60.88%	31.51%	\$ 81,963	7.61%	
2000	Classified Salaries	173,909	73,515	51,201	124,716	42.27%	29.44%	49,193	28.29%	
3000	Employee Benefits	319,421	201,937	88,017	289,954	63.22%	27.56%	29,467	9.23%	
4100	Textbooks	5,807	740	5,067	5,807	12.74%	87.26%	-	0.00%	
4200	Other Books	196	-	196	196	0.00%	100.00%	-	0.00%	
4300	Materials and Supplies	105,789	14,831	32,706	47,537	14.02%	30.92%	58,252	55.06%	
4400	Noncapitalized Equipment	62,228	16,127	2,256	18,383	25.92%	3.63%	43,845	70.46%	
5100	Transportation	-	-	-	-	0.00%	0.00%	-	0.00%	
5200	Travel and Conference	17,832	3,069	2,427	5,496	17.21%	13.61%	12,336	69.18%	
5300	Memberships and Dues	4,306	-	-	-	0.00%	0.00%	4,306	100.00%	
5400	Insurance	16,521	8,044	8,477	16,521	48.69%	51.31%	-	0.00%	
5500	Utilities	61,478	-	(5,579)	(5,579)	0.00%	-9.07%	67,057	109.07%	
5600	Rentals, Leases, and Repairs	101,709	42,291	40,207	82,498	41.58%	39.53%	19,211	18.89%	
5800	Professional Services	288,771	110,616	87,074	197,690	38.31%	30.15%	91,081	31.54%	
5900	Communication	13,469	2,501	1,908	4,409	18.57%	14.17%	9,060	67.27%	
6900	Depreciation	-	-	-	-	0.00%	0.00%	-	0.00%	
7400	Debt Service - Interest	589	-	-	-	0.00%	0.00%	589	100.00%	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,248,941</b>	<b>\$ 1,129,271</b>	<b>\$ 653,310</b>	<b>\$ 1,782,581</b>	<b>50.21%</b>	<b>29.05%</b>	<b>\$ 466,360</b>	<b>20.74%</b>	

## Budget Summary and Ending Fund Balance

Listed below is a budget summary and comparison of the ending fund balances from Adopted Budget to First Interim.

BRIDGES Charter School									
Based on Governor's 2011-12 Approved Budget									
Object	Description	2011/11 Actuals	2011/12 Adopted	2011/12 1st Interim	1st Inter vs. Adopted Change		1st Inter vs. Actuals Change		
					Amount	%	Amount	%	
	<b>REVENUES:</b>								
8010-8099	Revenue Limit Sources	\$ 1,154,020	\$ 1,579,957	\$ 1,463,901	\$ (116,056)	-7.35%	\$ 309,881	26.85%	Enrollment/ADA - 2011-12: 309/293.55, 2012-13: 358/340.10, 2013-14: 358/340.10
8100-8299	Federal Revenue	320,950	315,516	315,799	283	0.09%	(5,151)	-1.60%	11/12 - General Purpose 3% cut, COLA: = 11/12 - 0%, 12/13 1% cut, 13/14, 2.8%
8300-8599	Other State	160,308	215,914	205,788	(10,126)	-4.69%	45,480	28.37%	PCSGP ends 2011-12
8600-8799	Other Local	160,634	141,078	173,947	32,869	23.30%	23,313	15.48%	
	<b>TOTAL REVENUES</b>	<b>\$ 1,785,912</b>	<b>\$ 2,252,465</b>	<b>\$ 2,159,435</b>	<b>\$ (93,030)</b>	<b>-4.13%</b>	<b>\$ 373,523</b>	<b>20.91%</b>	
	<b>EXPENDITURES</b>								
1000-1999	Certificated Salaries	\$ 794,564	\$ 1,042,562	\$ 1,076,916	\$ 34,354	3.30%	\$ 282,352	35.54%	Classroom Teacher FTE - 2011-12: 11.00, 2012-13: 12.00, 2013-14: 12.00
2000-2999	Classified Salaries	122,950	161,966	173,909	11,943	7.37%	50,959	41.45%	PE Specialist FTE - 2011-12: .875, 2012-13: .875, 2013-14: .875
3000-3999	Employee Benefits	211,061	325,439	319,421	(6,018)	-1.85%	108,360	51.34%	
4000-4999	Books and Supplies	108,568	212,974	174,020	(38,954)	-18.29%	65,452	60.29%	
5000-5999	Services and Other Operating	380,915	497,381	504,086	6,705	1.35%	123,171	32.34%	PCSGP ends 2011-12
6000-6999	Depreciation	-	-	-	-	0.00%	-	0.00%	
7000-7999	Other Outgo	540	1,150	589	(561)	-48.78%	49	9.07%	Charter School Revolving Loan
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,618,598</b>	<b>\$ 2,241,472</b>	<b>\$ 2,248,941</b>	<b>\$ 7,469</b>	<b>0.33%</b>	<b>\$ 630,343</b>	<b>38.94%</b>	
	<b>NET INCREASE/(DECREASE)</b>	<b>\$ 167,314</b>	<b>\$ 10,993</b>	<b>\$ (89,506)</b>	<b>\$ (100,499)</b>	<b>-914.21%</b>	<b>\$ (256,820)</b>	<b>-153.50%</b>	
9791	Beginning Balance	9,521	135,286	176,835	41,549	30.71%	167,314	1757.32%	
	<b>ENDING FUND BALANCE</b>	<b>\$ 176,835</b>	<b>\$ 146,279</b>	<b>\$ 87,329</b>	<b>\$ (58,950)</b>	<b>-40.30%</b>	<b>\$ (89,506)</b>	<b>-50.62%</b>	
	<b>COMPONENTS OF ENDING FUND BALANCE</b>								
9797	Legally Rest. Lottery	\$ 4,063	\$ -	\$ -	\$ -	0.00%	\$ (4,063)	-100.00%	
9797	R9079 Fundraising Reserve	1,705	-	508	508	New	(1,197)	-70.21%	
9797	R9080 PAC Account	52,321	-	45,323	45,323	New	(6,998)	-13.38%	
9797	R9082 Fordney Foundation	-	-	2,625	2,625	New	2,625	New	
9796	Economic Uncert. (Greater of 5% or \$60K)	80,930	112,074	38,873	(73,201)	-65.31%	(42,057)	-51.97%	
	<i>Economic Uncert. %</i>	5.00%	5.00%	1.73%	(0)	-65.40%	(0)	-65.40%	
9790	Unrestricted Lottery	26,708	-	-	-	0.00%	(26,708)	-100.00%	
9790	Undesignated	11,108	34,205	-	(34,205)	-100.00%	(11,108)	-100.00%	
	<b>ENDING FUND BALANCE</b>	<b>\$ 176,835</b>	<b>\$ 146,279</b>	<b>\$ 87,329</b>	<b>\$ (58,950)</b>	<b>-40.30%</b>	<b>\$ (89,506)</b>	<b>-50.62%</b>	

## MULTI-YEAR BUDGET

The multi-year budget is a planning document that allows the Charter to assess not only the current year expenditures but also project income and expenditure over the next few years. The assumptions used are indicated in the following documents:

- Enrollment and ADA – the multi-year projection presented with this document is based on the Enrollment and ADA projections listed on pages 3 and 4.
- Teacher Staffing Ratios – For detailed information, refer to the Teacher Staffing Ratios Worksheet attached.
- Projection Variables – based on information presented by School Services of California reflecting the 2011/2012 State Enacted Budget (September 2011). For detailed information, refer to the Projection Variables Worksheet attached.

The attached projection is a vital tool which enables the Charter to review, in significant detail, the many variables within the financial structure of the Charter. It is an important analytical document that serves to assist the Charter in making the determination that they are able to meet the financial obligations for the current fiscal year and the next two fiscal years. It is important to note that the projections provided DO include increases in revenue but DO NOT include increase to salaries other than step and column. **Based on current projections, the BRIDGES budget committee will have to make significant expenditure reductions in order to achieve the recommended minimum reserve for the current and two subsequent fiscal years. The budget committee is planning to meet early in December to combat these issues.**

Listed on the following page is a table showing the multi-year projections for 2011/2012 through 2013/2014.

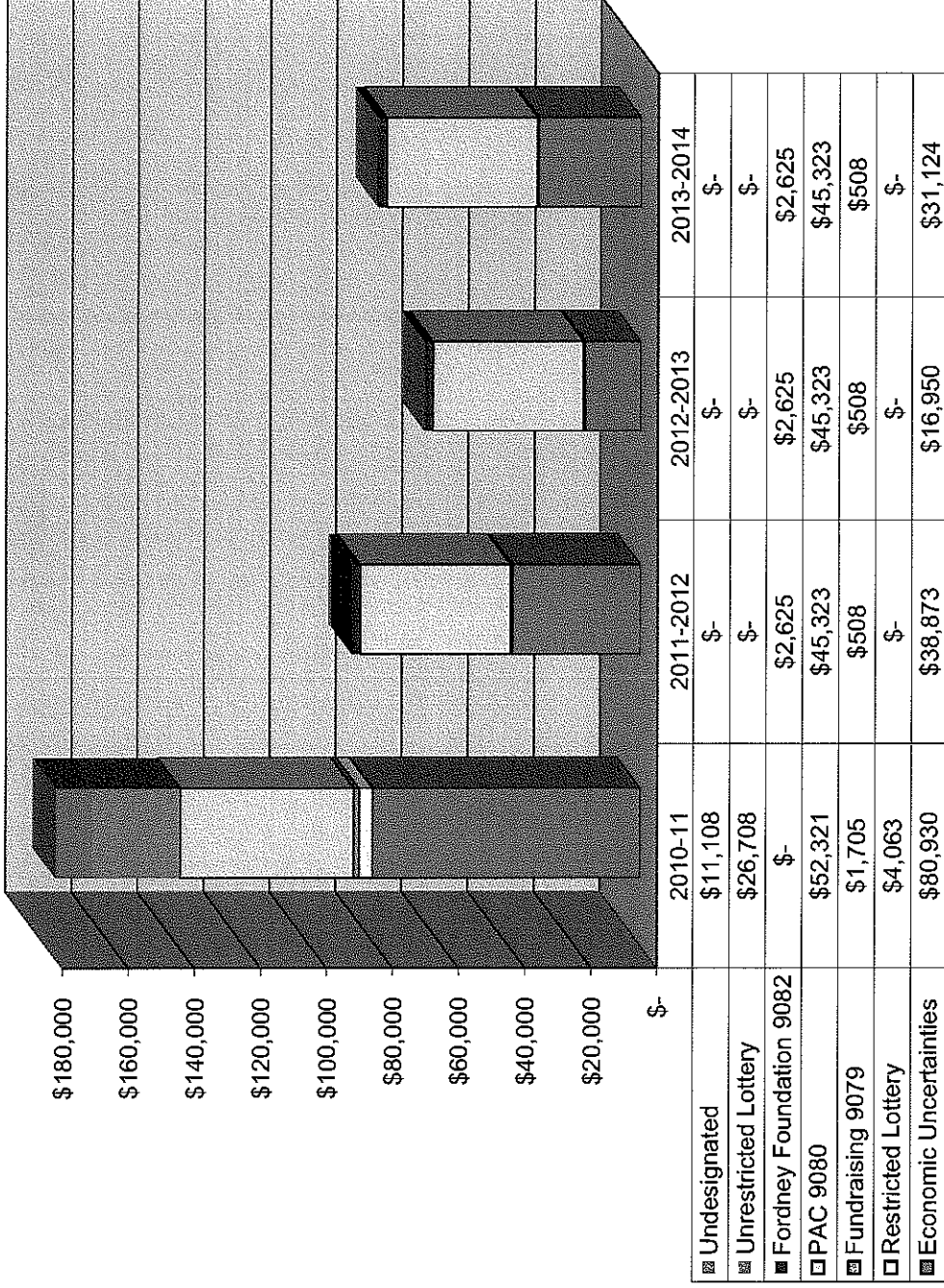
**BRIDGES Charter School**

**Based on Governor's 2011-12 Approved Budget**

<b>Object</b>	<b>Description</b>	<b>2011/12 1st Interim</b>	<b>2012/13 Budget</b>	<b>2013/14 Budget</b>	
	<b>REVENUES:</b>				
8010-8099	Revenue Limit Sources	\$ 1,463,901	\$ 1,680,180	\$ 1,727,226	Enrollment/ADA - 2011-12: 309/293.55, 2012-13: 358/340.10, 2013-14: 358/340.10
8100-8299	Federal Revenue	315,799	36,783	36,783	11/12 - General Purpose 3% cut, COLA: = 11/12 - 0%, 12/13 1% cut, 13/14, 2.8%
8300-8599	Other State	205,788	237,046	237,046	PCSGP ends 2011-12
8600-8799	Other Local	173,947	206,997	206,997	
	<b>TOTAL REVENUES</b>	<b>\$ 2,159,435</b>	<b>\$ 2,161,006</b>	<b>2,208,052</b>	
	<b>EXPENDITURES</b>				
1000-1999	Certificated Salaries	\$ 1,076,916	\$ 1,073,198	\$ 1,073,198	Classroom Teacher FTE - 2011-12: 11.00, 2012-13: 12.00, 2013-14: 12.00
2000-2999	Classified Salaries	173,909	173,486	173,486	PE Specialist FTE - 2011-12: .875, 2012-13: .875, 2013-14: .875
3000-3999	Employee Benefits	319,421	301,546	301,546	
4000-4999	Books and Supplies	174,020	121,501	121,501	PCSGP ends 2011-12
5000-5999	Services and Other Operating	504,086	512,498	523,700	
6000-6999	Depreciation	-	-	-	
7000-7999	Other Outgo	589	700	448	Charter School Revolving Loan
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,248,941</b>	<b>\$ 2,182,929</b>	<b>\$ 2,193,879</b>	
	<b>NET INCREASE/(DECREASE)</b>	<b>\$ (89,506)</b>	<b>\$ (21,923)</b>	<b>\$ 14,173</b>	
9791	Beginning Balance	176,835	87,329	65,406	
	<b>ENDING FUND BALANCE</b>	<b>\$ 87,329</b>	<b>\$ 65,406</b>	<b>\$ 79,580</b>	
	<b>COMPONENTS OF ENDING FUND BALANCE</b>				
9797	Legally Rest. Lottery	-	-	-	
9797	R9079 Fundraising Reserve	508	508	508	
9797	R9080 PAC Account	45,323	45,323	45,323	
9797	R9082 Fordney Foundation	2,625	2,625	2,625	
9796	Economic Uncert. (Greater of 5% or \$60K)	38,873	16,950	31,124	
	<i>Economic Uncert. %</i>	1.73%	0.78%	1.42%	
9790	Unrestricted Lottery	-	-	-	
9790	Undesignated	-	-	-	
	<b>ENDING FUND BALANCE</b>	<b>\$ 87,329</b>	<b>\$ 65,406</b>	<b>\$ 79,580</b>	

**Components of Ending Fund Balance**

Listed below is a chart showing the multi-year projections for the ending fund balance.



BRIDGES Charter School  
Ventura County

2011/2012 Cashflow Worksheet - Current Budget

56-10561-0121756  
Form CASH

Object	July	August	September	October	November	December	January	February	March	April	May	June	Acctuals	TOTAL
<b>A. ACTUALS THRU MONTH OF</b>														
<b>A. BEGINNING CASH</b>	\$ 280,425.51	\$ 303,330.91	\$ 427,887.82	\$ 546,016.30	\$ 415,106.40	\$ 427,601.51	\$ 381,268.96	\$ 439,341.90	\$ 369,855.41	\$ 314,126.72	\$ 210,281.87	\$ 107,894.68		\$ 268,425.51
<b>B. RECEIPTS</b>														
General Purpose Block Grant														
Property Tax														
State Aid														
Other														
Federal Revenues														
Lottery														
State Includes Categorical Block Grant														
Local Interest														
Local Fund Raising														
AB 602														
Revolving Loan														
<b>TOTAL RECEIPTS</b>	0.00	209,414.90	216,919.40	84,835.30	202,401.80	154,501.14	288,912.63	151,330.44	164,912.68	186,473.71	137,934.37	68,589.96	\$ 305,003.46	2,156,435.00
<b>C. DISBURSEMENTS</b>														
Classified Salaries														
Employee Benefits														
Supplies														
Services														
Capital Outlays														
Other Outgo														
Interfund Transfers Out														
All Other Financing Uses														
<b>TOTAL DISBURSEMENTS</b>	\$ 12,944.83	\$ 56,091.41	\$ 144,083.80	\$ 224,207.19	\$ 210,410.89	\$ 210,410.89	\$ 210,410.89	\$ 210,410.89	\$ 210,321.56	\$ 210,321.56	\$ 210,321.56	\$ 210,321.56	\$ 127,846.42	\$ 2,246,841.00
<b>INCOME LESS EXPENDITURES</b>	\$ (12,944.83)	\$ 153,323.49	\$ 72,035.60	\$ (130,276.89)	\$ (7,927.89)	\$ (65,816.55)	\$ 88,492.84	\$ (69,089.49)	\$ (45,408.69)	\$ (43,847.85)	\$ (72,387.19)	\$ (143,731.56)	\$ 177,155.04	\$ (89,406.00)
<b>D. PRIOR YEAR TRANSACTIONS</b>														
Cash in Bank														
Revolving Cash														
Revolving Loan														
Accounts Receivable														
Accounts Payable														
Rounding Adjustment														
<b>TOTAL PY TRANSACTIONS</b>	\$ 49,850.33	\$ (26,706.48)	\$ 46,092.78	\$ 6,456.98	\$ 26,333.00	\$ (10,417.00)	\$ (10,417.00)	\$ (10,417.00)	\$ (10,317.00)	\$ -	\$ -	\$ -	\$ (143,968.07)	\$ (89,580.45)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>	\$ 36,805.40	\$ 124,557.01	\$ 118,129.38	\$ (130,619.90)	\$ 12,405.11	\$ (66,335.55)	\$ 78,075.84	\$ (69,486.49)	\$ (55,725.69)	\$ (43,847.85)	\$ (72,387.19)	\$ (143,731.56)	\$ 33,165.87	\$ (179,086.45)
<b>F. ENDING CASH (A+E)</b>	\$ 303,330.91	\$ 427,887.82	\$ 546,016.30	\$ 415,186.40	\$ 427,601.51	\$ 381,268.96	\$ 439,341.90	\$ 369,855.41	\$ 314,126.72	\$ 270,281.87	\$ 197,604.68	\$ 54,183.09		\$ 87,829.06
<b>G. ENDING FUND BALANCE</b>														

# 1st

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2011-12 Original Budget	2011-12 Board Approved Operating Budget	2011-12 Actuals to Date	2011-12 Projected Totals
011	General Fund/County School Service Fund				
091	Charter Schools Special Revenue Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund	G	G	G	G
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AICC	Average Daily Attendance - County Charter	S	S		S
AIDC	Average Daily Attendance - District Charter				
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
JUV	Juvenile Court and County Community Schools Account				
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLICC	Revenue Limit Summary - County Charter				
RLIDC	Revenue Limit Summary - District Charter				
SIAI	Summary of Interfund Activities - Projected Year Totals				

# 1st

## **GENERAL FUND SUMMARY**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,579,957.00	1,579,957.00	292,110.00	1,483,901.00	(116,056.00)	-7.3%
2) Federal Revenue		8100-8299	315,516.00	315,516.00	141,516.14	315,799.00	283.00	0.1%
3) Other State Revenue		8300-8599	215,914.00	215,914.00	23,771.00	205,788.00	(10,126.00)	-4.7%
4) Other Local Revenue		8600-8799	141,078.00	141,078.00	53,867.48	173,947.00	32,869.00	23.3%
5) TOTAL REVENUES			2,252,465.00	2,252,465.00	511,264.60	2,159,435.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,042,562.00	1,042,562.00	228,271.36	1,076,916.00	(34,354.00)	-3.3%
2) Classified Salaries		2000-2999	161,986.00	161,966.00	35,644.07	173,909.00	(11,943.00)	-7.4%
3) Employee Benefits		3000-3999	325,439.00	325,439.00	55,736.36	319,421.00	6,018.00	1.8%
4) Books and Supplies		4000-4999	212,974.00	212,974.00	37,431.26	174,020.00	38,954.00	18.3%
5) Services and Other Operating Expenses		5000-5999	497,381.00	497,381.00	81,044.28	504,086.00	(6,705.00)	-1.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,150.00	1,150.00	0.00	589.00	561.00	48.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,241,472.00	2,241,472.00	438,127.33	2,246,941.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,993.00	10,993.00	73,137.27	(89,506.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			10,993.00	10,993.00	73,137.27	(89,506.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	135,286.00	135,286.00		176,835.00	41,549.00	30.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,286.00	135,286.00		176,835.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			135,286.00	135,286.00		176,835.00		
2) Ending Net Assets, June 30 (E + F1e)			146,279.00	146,279.00		87,329.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	112,074.00	112,074.00		38,873.00		
b) Restricted Net Assets		9797	0.00	0.00		48,456.00		
c) Unrestricted Net Assets		9790	34,205.00	34,205.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	794,991.00	794,991.00	80,140.00	648,631.00	(146,360.00)	-18.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	784,966.00	784,966.00	211,970.00	815,270.00	30,304.00	3.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,579,957.00</b>	<b>1,579,957.00</b>	<b>292,110.00</b>	<b>1,463,901.00</b>	<b>(116,056.00)</b>	<b>-7.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	36,783.00	36,783.00	0.00	36,783.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	278,733.00	278,733.00	141,516.14	279,016.00	283.00	0.1%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>315,516.00</b>	<b>315,516.00</b>	<b>141,516.14</b>	<b>315,789.00</b>	<b>283.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Mester Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	41,438.00	41,438.00	0.00	39,475.00	(1,963.00)	-4.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	174,476.00	174,476.00	23,771.00	186,313.00	(8,163.00)	-4.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>215,914.00</b>	<b>215,914.00</b>	<b>23,771.00</b>	<b>205,788.00</b>	<b>(10,126.00)</b>	<b>-4.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,283.00	1,283.00	0.00	1,283.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	75,660.00	75,660.00	46,147.46	108,529.00	32,869.00	43.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	64,135.00	64,135.00	7,720.00	64,135.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>141,079.00</b>	<b>141,079.00</b>	<b>53,867.46</b>	<b>173,947.00</b>	<b>32,869.00</b>	<b>23.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,252,465.00</b>	<b>2,252,465.00</b>	<b>511,264.60</b>	<b>2,159,435.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	813,412.00	813,412.00	159,968.30	835,966.00	(22,554.00)	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	1,050.00	16,100.00	(18,100.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	229,150.00	229,150.00	67,253.06	224,850.00	4,300.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,042,562.00</b>	<b>1,042,562.00</b>	<b>228,271.36</b>	<b>1,076,916.00</b>	<b>(34,354.00)</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	43,043.00	43,043.00	8,173.00	55,032.00	(11,989.00)	-27.9%
Classified Support Salaries		2200	53,240.00	53,240.00	9,803.19	51,425.00	1,815.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,760.00	53,760.00	15,327.88	52,332.00	1,428.00	2.7%
Other Classified Salaries		2900	11,923.00	11,923.00	2,340.00	15,120.00	(3,197.00)	-26.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>161,966.00</b>	<b>161,966.00</b>	<b>35,644.07</b>	<b>173,909.00</b>	<b>(11,943.00)</b>	<b>-7.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	84,908.00	84,908.00	18,352.83	86,285.00	(1,377.00)	-1.6%
PERS		3201-3202	14,785.00	14,785.00	1,894.57	14,987.00	(202.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	28,313.00	28,313.00	6,304.57	30,690.00	(2,377.00)	-8.4%
Health and Welfare Benefits		3401-3402	152,172.00	152,172.00	19,281.90	140,511.00	11,661.00	7.7%
Unemployment Insurance		3501-3502	19,366.00	19,366.00	4,228.33	20,054.00	(688.00)	-3.8%
Workers' Compensation		3601-3602	25,895.00	25,895.00	5,674.16	26,894.00	(999.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>325,439.00</b>	<b>325,439.00</b>	<b>55,736.36</b>	<b>319,421.00</b>	<b>6,018.00</b>	<b>1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	5,066.98	5,807.00	(807.00)	-16.1%
Books and Other Reference Materials		4200	4,500.00	4,500.00	195.67	196.00	4,304.00	95.6%
Materials and Supplies		4300	143,474.00	143,474.00	29,912.94	105,789.00	37,685.00	26.3%
Noncapitalized Equipment		4400	60,000.00	60,000.00	2,255.67	62,228.00	(2,228.00)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>212,974.00</b>	<b>212,974.00</b>	<b>37,431.26</b>	<b>174,020.00</b>	<b>38,954.00</b>	<b>18.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,832.00	12,832.00	1,858.91	17,832.00	(5,000.00)	-39.0%
Dues and Memberships		5300	4,306.00	4,306.00	0.00	4,306.00	0.00	0.0%
Insurance		5400-5450	14,226.00	14,228.00	5,795.90	16,521.00	(2,293.00)	-16.1%
Operations and Housekeeping Services		5500	61,478.00	61,478.00	(5,579.07)	61,478.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,581.00	97,581.00	33,012.99	101,709.00	(4,128.00)	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	293,487.00	293,487.00	44,517.62	288,771.00	4,716.00	1.6%
Communications		5900	13,469.00	13,469.00	1,437.93	13,469.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>497,381.00</b>	<b>497,381.00</b>	<b>81,044.28</b>	<b>504,086.00</b>	<b>(6,705.00)</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers Out</b>								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	1,150.00	1,150.00	0.00	589.00	561.00	48.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,150.00</b>	<b>1,150.00</b>	<b>0.00</b>	<b>589.00</b>	<b>561.00</b>	<b>48.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,241,472.00</b>	<b>2,241,472.00</b>	<b>438,127.33</b>	<b>2,248,941.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

# 1st

**AVERAGE DAILY ATTENDANCE**

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>					
1. County School Tuition Fund	0.00	0.00	0.00	0.00	0%
2. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0%
3. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
4. Community School Pupils	0.00	0.00	0.00	0.00	0%
5. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00	0.00	0.00	0%
6. Cal-SAFE County Classroom*					
7. Community Day Schools	0.00	0.00	0.00	0.00	0%
8. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>					
9. County School Tuition Fund	0.00	0.00	0.00	0.00	0%
10. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0%
11. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
12. Community School Pupils	0.00	0.00	0.00	0.00	0%
13. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00	0.00	0.00	0%
14. Cal-SAFE County Classroom*					
15. Specialized Secondary Schools	0.00	0.00	0.00	0.00	0%
16. Technical, Agriculture, and Conservation Schools	0.00	0.00	0.00	0.00	0%
17. Regional Occupational Centers/Programs (ROC/P)*					
18. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0%
19. Handicapped Adults	0.00	0.00	0.00	0.00	0%
20. Adults*					
21. Community Day Schools	0.00	0.00	0.00	0.00	0%
22. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>					
23. County Community Schools	0.00	0.00	0.00	0.00	0%
24. Special Education	0.00	0.00	0.00	0.00	0%
25. TOTAL, ADA FROM DISTRICTS	0.00	0.00	0.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>OTHER</b>					
26. Direct Services	0.00	0.00	0.00	0.00	0%
27. Other Purpose	0.00	0.00	0.00	0.00	0%
<b>COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
28. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
29. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
<b>CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION</b>					
30. County Operated Charter Schools - Revenue Limit					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
31. County Operated Charter Schools - Block Grant					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
32. Other Charter Schools Authorized by County Board of Education					
a. Kindergarten through Grade Three	148.20	148.20	149.15	0.95	1%
b. Grades Four through Six	99.75	99.75	93.10	(6.65)	-7%
c. Grades Seven through Eight	60.80	60.80	51.30	(9.50)	-16%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
33. TOTAL, CHARTER SCHOOLS ADA	308.75	308.75	293.55	(15.20)	-5%
<b>CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
34. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
35. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
<b>SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)</b>					
36. Elementary					
a. Core Instruction*					
b. Remedial Instruction*					
37. High School					
a. Core Instruction*					
b. Remedial Instruction*					

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

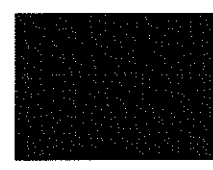
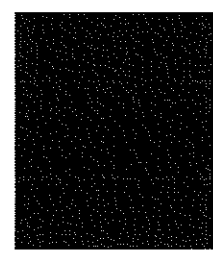
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**MULTI-YEAR BUDGET  
4-YEAR PROJECTIONS**

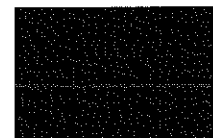
BRIDGES Charter School					
Based on Governor's 2011-12 Approved Budget					
Object	Description	Comments	2011/12 1st Interim	2012/13 Budget	2013/14 Budget
	<b>Revenue Limit Sources</b>				
8015	General Purpose Block Grant	293.55 ADA x General Purpose rate	\$ 693,906	\$ 927,157	\$ 974,203
8015	General Purpose Block Grant - Reduction	Less Midyear 3% reduction	(45,275)	(62,247)	(62,247)
8096	In Lieu	CVUSD	815,270	815,270	815,270
	<b>Total Revenue Limit Sources</b>		<b>\$ 1,463,901</b>	<b>\$ 1,680,180</b>	<b>\$ 1,727,226</b>
	<b>Federal Sources</b>				
8181	Special Ed	IDEA Part B	\$ 36,783	\$ 36,783	\$ 36,783
8290	Federal Sources	PCSGP Grant (ends 2012-13)	271,293	-	-
8290	Federal Sources	Ed Jobs (ends 2011-12)	7,723	-	-
	<b>Total Federal Sources</b>		<b>\$ 315,799</b>	<b>\$ 36,783</b>	<b>\$ 36,783</b>
	<b>Other State Revenue</b>				
8550	Mandated Costs		\$ -	\$ -	\$ -
8560	Unrestricted Lottery	293.55 ADA * 1.04446 * \$111.75	34,263	39,696	39,696
8560	Restricted Lottery	293.55 ADA * 1.04446 * \$17.00	5,212	6,039	6,039
8590	Categorical Block Grant	293.55 ADA * \$410	120,356	139,442	139,442
8590	Economic Impact Aid (EIA)	EIA Students * \$319	8,676	8,676	8,676
8590	Supplemental Cat Grant	293.55 ADA * \$127	37,281	43,193	43,193
	<b>Total Other State Revenue</b>		<b>\$ 205,788</b>	<b>\$ 237,046</b>	<b>\$ 237,046</b>
	<b>Other Local Revenue</b>				
8660	Interest	Interest Income	\$ 1,283	\$ 1,283	\$ 1,283
8699	Fundraising 0000	Family Donations	16,000	16,000	16,000
8699	PAC 0000	Music Specialist Reimbursement	17,280	17,280	17,280
8699	PAC 0000	After-school Sports	3,500	3,500	3,500
8699	PAC 0000	After-school Art	-	-	-
8699	PAC 0000	Day-time Art Specialist	13,200	13,200	13,200
8699	Extension Program 9081		34,221	34,221	34,221
8699	Fundraising 9079	Checking Account	(438)	-	-
8699	PAC 9080	Checking Account	22,141	-	-
8699	Fordney Foundation 9082		2,625	-	-
8792	Apportionment Transfer SpEd	P-2 ADA * \$465.44	64,135	121,513	121,513
	<b>Total Other Local Revenue</b>		<b>\$ 173,947</b>	<b>\$ 206,997</b>	<b>\$ 206,997</b>
	<b>TOTAL REVENUES</b>		<b>\$ 2,159,435</b>	<b>\$ 2,161,006</b>	<b>\$ 2,208,052</b>

BRIDGES Charter School					
Based on Governor's 2011-12 Approved Budget					
Object	Description	Comments	2011/12 1st Interim	2012/13 Budget	2013/14 Budget
<b>Certificated Salaries</b>					
1100	Teachers	12.00 FTE Classroom Teachers, .32 FTE Music Teacher, .50 FTE Reading Specialist/ELD Teacher, .23 FTE Art Teacher, 1.00 FTE Resource Specialist, .50 FTE Special Ed Teacher, 2.10 FTE Independent Study Teachers	\$ 822,610	\$ 901,842	\$ 901,842
1110	Teachers - Substitutes	Substitutes	9,456	10,256	10,256
1130	Teachers - Stipends	Additional Staff Development	3,900	-	-
1140	Extra Duty		-	-	-
1200	Certificated Support Salaries	Psychologists	16,100	16,100	16,100
1300	Administration	1.00 FTE Charter School Director, .50 FTE Independent Study Coordinator,	224,850	145,000	145,000
1900	Other		-	-	-
<b>Total Certificated Salaries</b>			<b>\$ 1,076,916</b>	<b>\$ 1,073,198</b>	<b>\$ 1,073,198</b>
<b>Classified Salaries</b>					
2100	Instructional Aides	.875 FTE PE Specialist, .625 FTE Extension Coordinator, 1.025 FTE Extension Assistant	\$ 55,032	\$ 56,747	\$ 56,747
2200	Support	1.25 FTE Custodian, .50 FTE Library Aide	51,425	51,425	51,425
2300	Administration		-	-	-
2400	Clerical and Office	1.75 FTE Office Assistant	52,332	50,194	50,194
2900	Other Classified	.875 FTE Noon Duty	15,120	15,120	15,120
<b>Total Classified Salaries</b>			<b>\$ 173,909</b>	<b>\$ 173,486</b>	<b>\$ 173,486</b>
<b>Benefits</b>					
3100	STRS (Retirement)	8.250%	\$ 86,285	\$ 88,539	\$ 88,539
3200	PERS (Retirement)	10.923%	14,987	18,950	18,950
3301	Medicare	1.45% Medicare	17,483	15,561	15,561
3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	13,207	13,272	13,272
3401	Health and Welfare	Base Plan Financed for 2011-12 (\$9,540)	131,762	110,713	110,713
3402	Health and Welfare	Base Plan Financed for 2011-12 (\$9,540)	8,749	7,635	7,635
3500	State Unemployment Insurance	1.61%	20,054	20,072	20,072
3600	Workers' Compensation	2.15000%	26,894	26,804	26,804
<b>Total Benefits</b>			<b>\$ 319,421</b>	<b>\$ 301,546</b>	<b>\$ 301,546</b>
<b>Books and Supplies</b>					
4100	Textbooks	Textbooks	\$ 5,807	\$ 5,000	\$ 5,000
4200	Other Books	P-2 ADA * \$465.44	196	196	196
4300	Materials and Supplies	Instructional Supplies (271 students x \$160) Lottery, PCSGP, 1000	43,360	46,880	46,880
4300	Materials and Supplies	Instructional Supplies (Art Supplies PAC funded)	2,000	2,000	2,000
4300	Materials and Supplies	Instructional Supplies (Music Supplies PAC funded)	2,000	2,000	2,000
4300	Materials and Supplies	Extensions 9081	1,604	1,604	1,604
4300	Materials and Supplies	School Administration 2700	16,104	18,658	18,658
4300	Materials and Supplies	Health Services	3,407	3,947	3,947
4300	Materials and Supplies	Special Ed Supplies	6,700	3,000	3,000
4300	Materials and Supplies	Maintenance and Operations	6,224	7,211	7,211
4300	Materials and Supplies	Independent Study Instructional Supplies \$250 per student	16,861	16,250	16,250
4300	Materials and Supplies	Fundraising 9079	-	-	-
4300	Materials and Supplies	PAC Account 9080	7,529	-	-
4400	Non-capitalized Equipment	Fundraising 9079	-	-	-
4400	Non-capitalized Equipment	Technology, Projectors (PCSGP)	62,228	14,755	14,755
<b>Total Books and Supplies</b>			<b>\$ 174,020</b>	<b>\$ 121,501</b>	<b>\$ 121,501</b>
<b>Other Services and Operating</b>					
5200	Travel and Conference	Travel - Independent Study	\$ 1,000	\$ 1,000	\$ 1,000
5200	Travel and Conference	Mileage reimbursement	66	76	76
5220	Travel and Conference	Staff Development - Independent Study	1,000	1,000	1,000
5220	Travel and Conference	Staff Development - Board	5,000	5,000	5,000
5220	Travel and Conference	Staff Development - Admin/Instructional Staff	10,766	12,473	12,473
<b>Total Travel and Conference</b>			<b>\$ 17,832</b>	<b>\$ 19,549</b>	<b>\$ 19,549</b>
5300	Dues and Memberships		\$ 4,306	\$ 4,989	\$ 4,989
<b>Total Dues and Memberships</b>			<b>\$ 4,306</b>	<b>\$ 4,989</b>	<b>\$ 4,989</b>
<b>Total Insurance</b>			<b>\$ 16,521</b>	<b>\$ 17,033</b>	<b>\$ 17,510</b>
5450	Insurance	Liability Insurance	16,521	17,033	17,510
<b>Total Insurance</b>			<b>\$ 16,521</b>	<b>\$ 17,033</b>	<b>\$ 17,510</b>
5501	Utilities	Gas	\$ 3,900	\$ 4,021	\$ 4,134
5502	Utilities	Electric	39,000	40,209	41,335
5504	Utilities	Water	16,000	16,496	16,958
5505	Utilities	Trash	2,578	2,658	2,732
<b>Total Utilities</b>			<b>\$ 61,478</b>	<b>\$ 63,324</b>	<b>\$ 65,169</b>

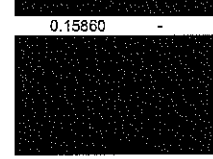
2012/13 Rates    2013/14 Rates    Index



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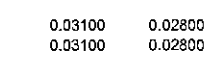
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0.03100    0.02800    CPI  
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BRIDGES Charter School					
Based on Governor's 2011-12 Approved Budget					
Object	Description	Comments	2011/12 1st Interim	2012/13 Budget	2013/14 Budget
	<b>Total Utilities</b>		\$ 61,478	\$ 63,384	\$ 65,159
5600	Lease	Copier Lease 2700	\$ 7,320	\$ 7,320	\$ 7,320
5600	Facilities	Facility Maintenance	2,761	2,928	3,105
5600	Facilities	Storage Rental 2700	600	-	-
5699	Facilities	Fundraising 9079	-	-	-
5600	Facilities	Facility Rent	76,446	81,071	85,976
5600	Facilities	Facility Rent - Independent Study	8,500	8,500	8,500
5600	Facilities	PAC Account 9080	6,082	-	-
	<b>Total Leases, Rentals and Repairs</b>		\$ 101,709	\$ 99,819	\$ 104,901
5800	Professional Services	Advertising 7200	\$ 500	\$ 579	\$ 579
5800	Professional Services	School Administration 2700	1,358	1,573	1,573
5800	Professional Services	Courier Services 2700	1,428	1,654	1,654
5800	Professional Services	Escape Software Services 2700	3,932	4,556	4,556
5800	Professional Services	Instructional Services(including Zangle \$11,310 ) 1000	33,206	38,472	38,472
5800	Professional Services	Health Services 3140	-	-	-
5800	Professional Services	General Administration 7200	5,819	6,742	6,742
5800	Professional Services	Oversight Fee 1%	15,929	18,283	18,753
5800	Professional Services	Enrichment Contracts - Independent Study	12,398	18,803	18,803
5800	Professional Services	PAC Account 9080	15,528	-	-
5800	Professional Services	Special Ed Contracts - (e.g. IEP, Speech/ Language, Psychological service, Hearing services, Occupational Therapy, Counseling)	37,484	43,441	43,441
5800	Professional Services	Pupil Testing 3160	86	100	100
5800	Professional Services	PCSGP-Laminator Maint Agreement 2700	349	-	-
5800	Professional Services	PCSGP-Laminator Maint Agreement 2700	400	-	-
5800	Professional Services	Security System 8100	2,046	2,046	2,046
5801	Professional Services	Audit Cost	7,733	7,973	8,196
5803	Professional Services	BSA Fees	138,350	140,098	143,273
5804	Professional Services	TB Test & Fingerprints	900	300	300
5805	Professional Services	Field Trips 1000	-	-	-
5805	Professional Services	PAC Account 9080	-	-	-
5899	Professional Services	Fundraising 9079	759	-	-
5899	Professional Services	Legal Fees	10,556	7,500	7,500
	<b>Total Professional Services</b>		\$ 288,771	\$ 292,120	\$ 295,988
5901	Communication	Phone	\$ 7,758	\$ 8,988	\$ 8,988
5902	Communication	Internet	2,998	3,473	3,473
5903	Communication	PAC Account 9080	-	-	-
5903	Communication	Postage	2,713	3,143	3,143
	<b>Total Communication</b>		\$ 13,469	\$ 15,604	\$ 15,604
	<b>Total Other Services and Operating</b>		\$ 504,086	\$ 512,498	\$ 523,700
	<b>Depreciation</b>				
6900	Depreciation		\$ -	\$ -	\$ -
	<b>Total Equip. and Depr.</b>		\$ -	\$ -	\$ -
	<b>Other Outgo</b>				
7282	Transfers Out to County	Federal Interest	\$ -	\$ -	\$ -
7438	Debt Service - Interest	Charter School Revolving Loan	589	700	448
	<b>Total Other Outgo</b>		\$ 589	\$ 700	\$ 448
	<b>TOTAL EXPENDITURES</b>		\$ 2,248,941	\$ 2,182,929	\$ 2,193,879

2012/13 Rates	2013/14 Rates	Index
0.06050	0.06050	CVUSD
0.06050	0.06050	CVUSD
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll
0.03100	0.02800	CPI
0.15860	-	Enroll
0.15860	-	Enroll
0.15860	-	Enroll

**BRIDGES Charter School**

**Based on Governor's 2011-12 Approved Budget**

<b>Object</b>	<b>Description</b>	<b>2011/12 1st Interim</b>	<b>2012/13 Budget</b>	<b>2013/14 Budget</b>	
	<b>REVENUES:</b>				Enrollment/ADA - 2011-12: 309/293.55, 2012-13: 358/340.10, 2013-14: 358/340.10
8010-8099	Revenue Limit Sources	\$ 1,463,901	\$ 1,680,180	\$ 1,727,226	11/12 - General Purpose 3% cut, COLA: = 11/12 - 0%, 12/13 1% cut, 13/14, 2.8%
8100-8299	Federal Revenue	315,799	36,783	36,783	PCSGP ends 2011-12
8300-8599	Other State	205,788	237,046	237,046	
8600-8799	Other Local	173,947	206,997	206,997	
	<b>TOTAL REVENUES</b>	<b>\$ 2,159,435</b>	<b>\$ 2,161,006</b>	<b>2,208,052</b>	
	<b>EXPENDITURES</b>				
1000-1999	Certificated Salaries	\$ 1,076,916	\$ 1,073,198	\$ 1,073,198	Classroom Teacher FTE - 2011-12: 11.00, 2012-13: 12.00, 2013-14: 12.00
2000-2999	Classified Salaries	173,909	173,486	173,486	PE Specialist FTE - 2011-12: .875, 2012-13: .875, 2013-14: .875
3000-3999	Employee Benefits	319,421	301,546	301,546	
4000-4999	Books and Supplies	174,020	121,501	121,501	PCSGP ends 2011-12
5000-5999	Services and Other Operating	504,086	512,498	523,700	
6000-6999	Depreciation	-	-	-	
7000-7999	Other Outgo	589	700	448	Charter School Revolving Loan
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,248,941</b>	<b>\$ 2,182,929</b>	<b>\$ 2,193,879</b>	
	<b>NET INCREASE/(DECREASE)</b>	<b>\$ (89,506)</b>	<b>\$ (21,923)</b>	<b>\$ 14,173</b>	
9791	Beginning Balance	176,835	87,329	65,406	
	<b>ENDING FUND BALANCE</b>	<b>\$ 87,329</b>	<b>\$ 65,406</b>	<b>\$ 79,580</b>	
	<b>COMPONENTS OF ENDING FUND BALANCE</b>				
9797	Legally Rest. Lottery	\$ -	\$ -	\$ -	
9797	R9079 Fundraising Reserve	508	508	508	
9797	R9080 PAC Account	45,323	45,323	45,323	
9797	R9082 Fordney Foundation	2,625	2,625	2,625	
9796	Economic Uncert. (Greater of 5% or \$60K)	38,873	16,950	31,124	
	<i>Economic Uncert. %</i>	1.73%	0.78%	1.42%	
9790	Unrestricted Lottery	-	-	-	
9790	Undesignated	-	-	-	
	<b>ENDING FUND BALANCE</b>	<b>\$ 87,329</b>	<b>\$ 65,406</b>	<b>\$ 79,580</b>	

## BRIDGES Charter School

Based on Governor's 2011-12 Approved Budget

### 2011/2012 PROJECTIONS BASED ON ENROLLMENT OF 309 - 95% ATTENDANCE RATIO

GRADE LEVEL	ENR	EST. P2 ADA 95%	(SSC) GENERAL PURPOSE BLOCK GRANT PER ADA		Estimated Change per ADA	Estimated per ADA	GENERAL PURPOSE BLOCK GRANT FUNDING	CATEGORICAL BLOCK GRANT PER ADA	TOTAL CATEGORICAL BLOCK GRANT FUNDING	TOTAL BLOCK GRANT PER ADA	TOTAL BLOCK GRANT FUNDING
			PURPOSE BLOCK GRANT PER ADA	GRANT PER ADA							
K-3	157.00	149.15	\$ 5,077.00	\$ 4,924.69	(\$ 152.31)	\$ 4,924.69	734,518	410.00	61,152	5,487.00	\$ 795,670
4-6	98.00	93.10	5,153.00	4,998.41	(154.59)	4,998.41	465,352	410.00	38,171	5,563.00	503,523
7-8	54.00	51.30	5,306.00	5,146.82	(159.18)	5,146.82	264,032	410.00	21,033	5,716.00	285,065
9-12	0.00	0.00	6,148.00	5,963.56	(184.44)	5,963.56	0	410.00	-	6,558.00	-
<b>Total</b>	<b>309.00</b>	<b>293.55</b>					<b>1,463,901</b>		<b>120,356</b>		<b>1,584,258</b>

EIA Students	18.00
One-time Supplemental Block Grant	293.55

SUMMER SCHOOL ADA	0	\$	3.04	\$
K-12 CORE	0	\$	3.04	\$

TOTAL APPORTIONMENT	\$	1,463,901	\$	166,313	\$	1,630,215
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3% Reduction \$ (45,275)

	State Proration	\$	1.000000000000	\$
In-lieu per ADA	\$ 3,626.97			
Oversight Fees	\$ 15,929.00			
Lottery Unrestricted	\$ 111.75	100%	\$ 166,313	
Lottery Restricted	\$ 17.00	0%	\$ -	

**BRIDGES Charter School**

Based on Governor's 2011-12 Approved Budget

**2012/2013 PROJECTIONS BASED ON ENROLLMENT OF 358 - 95.00% ATTENDANCE RATIO**

GRADE LEVEL	ENR	EST. P2 ADA 95%	(SSC) GENERAL PURPOSE BLOCK GRANT PER ADA		Estimated Change per ADA	Estimated per ADA	GENERAL PURPOSE BLOCK GRANT FUNDING	CATEGORICAL BLOCK GRANT PER ADA	TOTAL CATEGORICAL BLOCK GRANT FUNDING	TOTAL BLOCK GRANT PER ADA	TOTAL BLOCK GRANT FUNDING
			PURPOSE BLOCK GRANT PER ADA	GRANT PER ADA							
K-3	183.00	173.85	\$ 4,924.69	\$ 4,875.44	(\$ 49.25)	\$ 4,875.44	\$ 847,595	\$ 410.00	\$ 71,279	\$ 5,334.69	\$ 918,874
4-6	104.00	98.80	4,998.41	4,948.43	(49.98)	4,948.43	488,905	410.00	40,508	5,408.41	529,413
7-8	71.00	67.45	5,146.82	5,095.35	(51.47)	5,095.35	343,681	410.00	27,655	5,556.82	371,336
9-12	0.00	0.00	5,963.56	5,903.92	(59.64)	5,903.92	0	410.00	-	6,373.56	-
<b>Total</b>	<b>358.00</b>	<b>340.10</b>					<b>\$ 1,680,180</b>		<b>\$ 139,442</b>		<b>\$ 1,819,623</b>

EIA Students			18.00				\$	319.00	\$	8,676	\$	8,676
One-time Supplemental Block Grant			340.10				\$	127.00	\$	43,193	\$	43,193

<b>SUMMER SCHOOL ADA</b>							\$				\$	
<b>K-12 CORE</b>			0	\$	3.04							

<b>TOTAL APPORTIONMENT</b>							<b>\$ 1,680,180</b>		<b>\$ 191,311</b>		<b>\$ 1,871,492</b>
----------------------------	--	--	--	--	--	--	---------------------	--	-------------------	--	---------------------

1% Reduction \$ (16,972)

	State Proration	\$	1.000000000000
In-lieu per ADA	\$ 3,626.97		
Oversight Fees	\$ 18,283.00		
Lottery Unrestricted	\$ 111.75	100%	\$ 191,311
Lottery Restricted	\$ 17.00	0%	\$ -

## BRIDGES Charter School

Based on Governor's 2011-12 Approved Budget

### 2013/2014 PROJECTIONS BASED ON ENROLLMENT OF 358 - 95.00% ATTENDANCE RATIO

GRADE LEVEL	ENR	EST. P2 ADA 95%	(SSC) GENERAL PURPOSE BLOCK GRANT PER ADA		Estimated Change per ADA	Estimated per ADA	GENERAL PURPOSE BLOCK GRANT FUNDING		CATEGORICAL BLOCK GRANT PER ADA		TOTAL CATEGORICAL BLOCK GRANT FUNDING		TOTAL BLOCK GRANT PER ADA		TOTAL BLOCK GRANT FUNDING	
			PURPOSE GRANT PER ADA	GRANT PER ADA			PURPOSE GRANT FUNDING	GRANT PER ADA	PURPOSE GRANT FUNDING	GRANT PER ADA	PURPOSE GRANT FUNDING	GRANT PER ADA	PURPOSE GRANT FUNDING			
K-3	183.00	173.85	\$ 4,875.44	\$ 4,875.44	\$ 136.51	2.80%	\$ 5,011.95	\$ 871,328	\$ 410.00	\$ 410.00	\$ 71,279	\$ 5,285.44	\$ 942,607			
4-6	104.00	98.80	4,948.43	4,948.43	138.56		5,086.99	502,595	410.00	410.00	40,508	5,358.43	543,103			
7-8	71.00	67.45	5,095.35	5,095.35	142.67		5,238.02	353,304	410.00	410.00	27,655	5,505.35	380,959			
9-12	0.00	0.00	5,903.92	5,903.92	165.31		6,069.23	0	410.00	410.00	-	6,313.92	-			
<b>Total</b>	<b>358.00</b>	<b>340.10</b>						<b>\$ 1,727,226</b>		<b>\$ 139,442</b>		<b>\$ 1,866,669</b>				
EIA Students																
One-time Supplemental Block Grant			18.00	18.00												
			340.10	340.10												
<b>SUMMER SCHOOL ADA</b>																
K-12 CORE			0	0												
			3.04	3.04												
<b>TOTAL APPORTIONMENT</b>								<b>\$ 1,727,226</b>			<b>\$ 191,311</b>		<b>\$ 1,918,538</b>			

In-lieu per ADA	Oversight Fees	Lottery Unrestricted	Lottery Restricted	State (8015)	In Lieu (8096)	53%	47%	State Proration	100%	0%	1.000000000000	911,956	815,270	191,311	-	8,676	43,193	5,285.44	5,358.43	5,505.35	6,313.92	942,607	543,103	380,959	-	1,866,669	8,676	43,193	5,285.44	5,358.43	5,505.35	6,313.92	942,607	543,103	380,959	-	1,866,669
\$ 3,626.97	\$ 18,753.00	\$ 111.75	\$ 17.00									\$ 911,956	\$ 815,270	191,311	-	\$ 8,676	\$ 43,193	\$ 5,285.44	\$ 5,358.43	\$ 5,505.35	\$ 6,313.92	\$ 942,607	\$ 543,103	\$ 380,959	\$ -	\$ 1,866,669	\$ 8,676	\$ 43,193	\$ 5,285.44	\$ 5,358.43	\$ 5,505.35	\$ 6,313.92	\$ 942,607	\$ 543,103	\$ 380,959	\$ -	\$ 1,866,669

# 1st

## **TECHNICAL REVIEW CHECKS**

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First Interim  
2011-12 Original Budget  
Technical Review Checks

BRIDGES Charter  
Ventura County Office of Education

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

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### IMPORT CHECKS

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- CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
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- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
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CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim  
2011-12 Original Budget  
Technical Review Checks

BRIDGES Charter  
Ventura County Office of Education

Ventura County

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CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
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CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
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CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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First Interim  
2011-12 Board Approved Operating Budget  
Technical Review Checks

BRIDGES Charter  
Ventura County Office of Education

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## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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Checks Completed.

SACS2011ALL Financial Reporting Software - 2011.2.0  
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First Interim  
2011-12 Projected Totals  
Technical Review Checks

BRIDGES Charter  
Ventura County Office of Education

Ventura County

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SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

JUV-END-BAL - (W) - The calculated ending balance in the Juvenile Court and County Community Schools Accounts form (Form JUV, Line D2) should equal the calculated general ledger ending fund balance. PASSED

JUV-CAP-OUTLAY - (W) - Juvenile Court and County Community Schools Account Reserve for Capital Outlay current uses (Form JUV, Line D2b2b) should not exceed the general ledger amounts for capital outlay expenditures. PASSED

## EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim  
2011-12 Actuals to Date  
Technical Review Checks

BRIDGES Charter  
Ventura County Office of Education

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.