

Architecture, Construction & Engineering Charter High School

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2020-21 Adopted Budget

Budget Detail

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Budget Detail

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Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2010-11 CBEDS	0	108	30	0	138	138		
2011-12 CBEDS	40	38	114	32	224	224	86	62.32%
2012-13 CBEDS	45	60	70	83	258	258	34	15.18%
2013-14 CBEDS	44	52	54	35	185	185	-73	-28.29%
2014-15 CBEDS	33	39	50	41	163	163	-22	-11.89%
2015-16 CBEDS	62	35	43	45	185	185	22	13.50%
2016-17 CBEDS	64	59	38	37	198	198	13	7.03%
2017-18 CBEDS	89	62	53	31	235	235	37	18.69%
2018-19 CBEDS	74	85	56	45	260	260	25	10.64%
2019-20 CBEDS	70	64	67	48	249	249	-11	-4.23%
2019-20 Current Enrollment	73	57	69	48	247	247	-2	-0.80%
2020-21 *	61	73	57	69	260	260	13	5.26%
2021-22 **	69	61	73	57	260	260	0	0.00%
2022-23 ***	57	69	61	73	260	260	0	0.00%
2023-24 ****	73	57	69	61	260	260	0	0.00%

2013-14 Est ADA	40.92	48.36	50.22	32.55	172.05
2014-15 Est ADA	30.69	36.27	46.50	38.13	151.59
2015-16 Est ADA	57.66	32.55	39.99	41.85	172.05
2016-17 Est ADA	59.52	54.87	35.34	34.41	184.14
2017-18 Est ADA	82.77	57.66	49.29	28.83	218.55
2018-19 Est ADA	68.82	79.05	52.08	41.85	241.80
2019-20 Est ADA	65.10	59.52	62.31	44.64	231.57
2020-21 Est ADA	56.73	67.89	53.01	64.17	241.80
2021-22 Est ADA	64.17	56.73	67.89	53.01	241.80
2022-23 Est ADA	53.01	64.17	56.73	67.89	241.80
2023-24 Est ADA	67.89	53.01	64.17	56.73	241.80

231.71 Current ADA
0.14 Increase

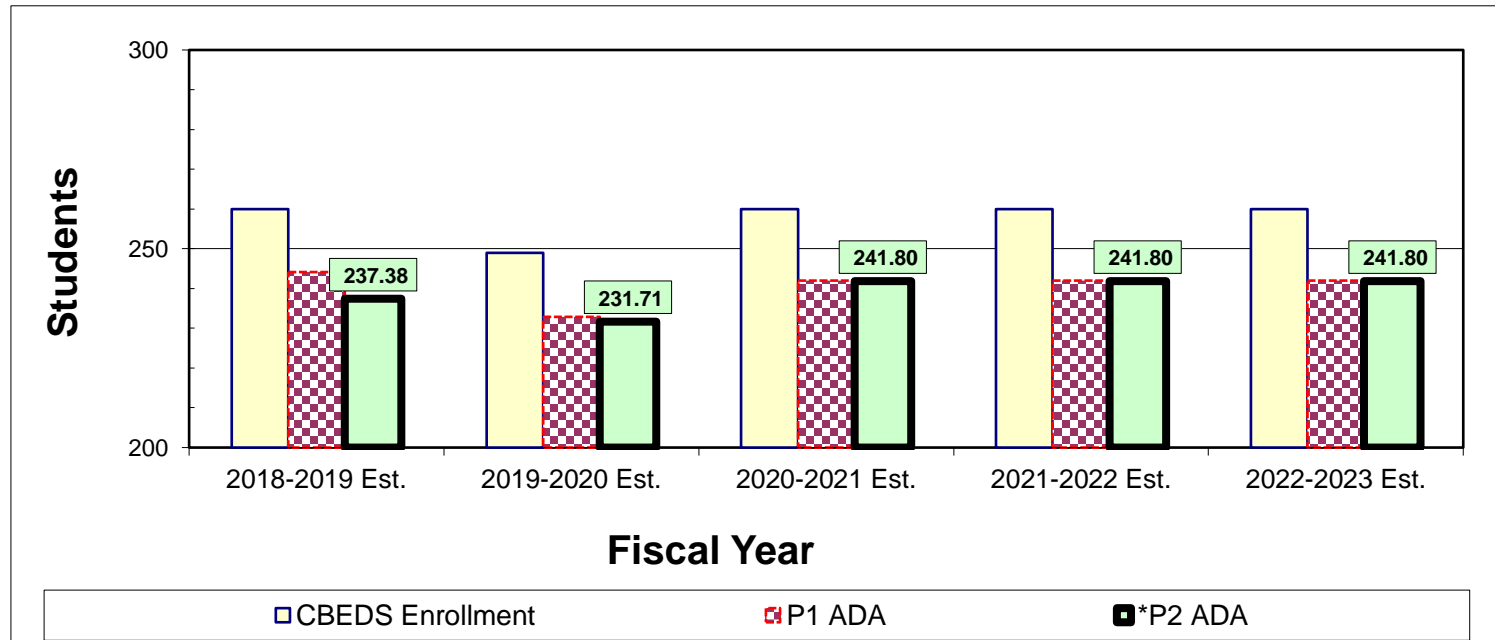
* 61 students need to be recruited in order to reach 260 students for 2020-21

** 69 students need to be recruited in order to reach 260 students for 2021-22

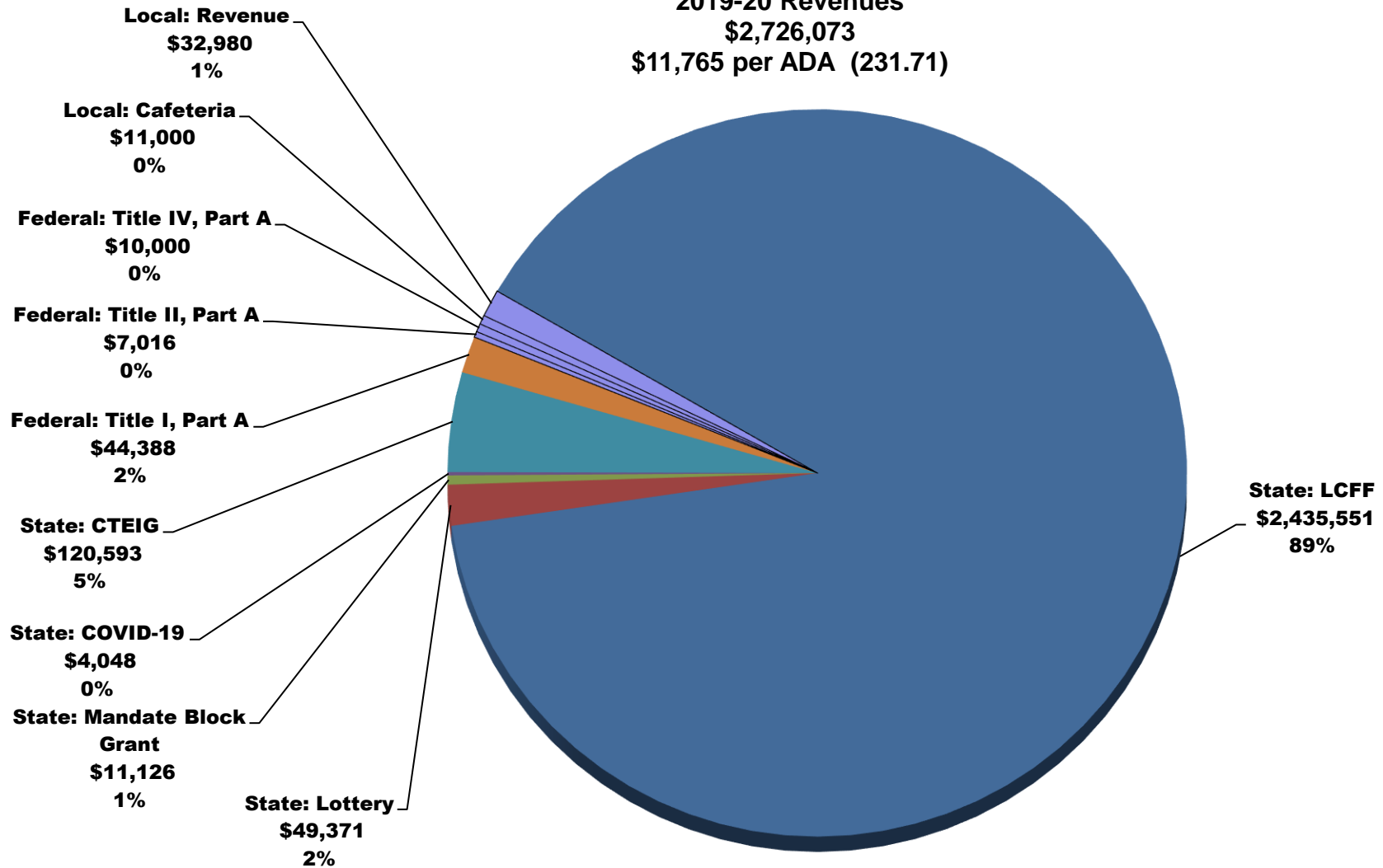
*** 57 students need to be recruited in order to reach 260 students for 2022-23

**Architecture, Construction & Engineering High School (ACE)
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

Fiscal Year	CBEDS Enrollment	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
				#	%	#	%	
2018-2019 Est.	260	244.18	237.38	25	10.64%	22.72	10.58%	91.30%
2019-2020 Est.	249	232.93	231.71	-11	-4.23%	(5.67)	-2.39%	93.06%
2020-2021 Est.	260	242.00	241.80	11	4.42%	10.09	4.35%	93.00%
2021-2022 Est.	260	242.00	241.80	0	0.00%	-	0.00%	93.00%
2022-2023 Est.	260	242.00	241.80	0	0.00%	-	0.00%	93.00%

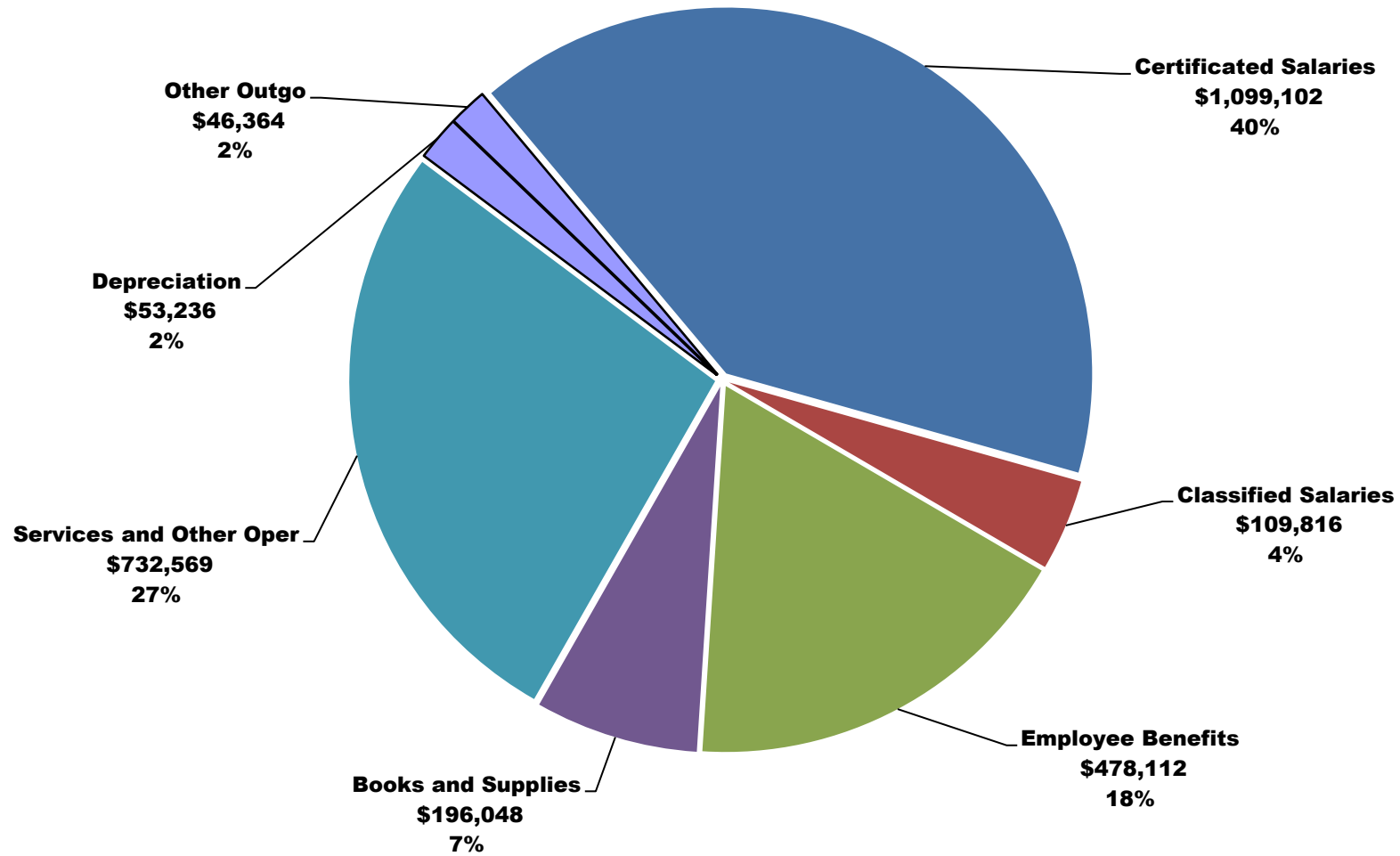


**ACE Charter High School
2019-20 Revenues
\$2,726,073
\$11,765 per ADA (231.71)**



	A	B	C	H	K	L	M	N	O
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3				2019/20		2020-21 vs. 2019-20			
4				Estimated	2020/21	Budget Change		2021/22	2022/23
5	Object	Description	Comments	Actuals	Budget	Amount	%	Budget	Budget
6									
7		Revenue Limit Sources							
8	8012	Education Protection Act (Prop 30)		\$ 458,755	\$ 458,755	\$ -	0.00%	\$ 458,755	\$ 458,755
9	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	0.00%	-	-
10	8011	Local Control Funding Formula	State Aid	1,233,775	1,312,569	78,794	6.39%	1,295,117	1,309,962
11	8011	General Purpose Block Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
12	8096	In Lieu	OUHSD	743,021	743,021	-	0.00%	743,021	743,021
13	8096	In Lieu	Prior Year Adjustment	-	-	-	0.00%	-	-
14		Total Revenue Limit Sources		\$ 2,435,551	\$ 2,514,345	\$ 78,794	3.24%	\$ 2,496,893	\$ 2,511,738
15		Federal Sources							
16	8290	Other Federal Income	Title I, Part A 3010	\$ 44,388	\$ 44,388	\$ -	0.00%	\$ 44,388	\$ 44,388
17	8290	Other Federal Income	Title II, Part A 4035	7,016	7,016	-	0.00%	7,016	7,016
18	8290	Other Federal Income	Title IV, Part A 4127	10,000	10,000	-	0.00%	10,000	10,000
19	8220	Other Federal Income	School Lunch Program 5310	-	-	-	0.00%	-	-
20		Total Federal Sources		\$ 61,404	\$ 61,404	\$ -	0.00%	\$ 61,404	\$ 61,404
21		Other State Revenue							
22	8550	Mandate Block Grant	Prior Year ADA x \$46.87	\$ 11,126	\$ 10,860	\$ (266)	-2.39%	\$ 11,333	\$ 11,333
23	8550	One-time Mandated Costs Claims	\$184 x P/Y ADA	-	-	-	0.00%	-	-
24	8560	Unrestricted Lottery	231.71 ADA x 1.04446 @ \$151	36,544	38,135	1,591	4.35%	38,135	38,135
25	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
26	8560	Restricted Lottery	231.71 ADA x 1.04446 @ \$53	12,827	13,385	558	4.35%	13,385	13,385
30	8590	Other State Revenue	CTEIG 6387	120,593	-	(120,593)	-100.00%	-	-
31	8590	Other State Revenue	COVID19 7388	4,048	-	(4,048)	-100.00%	-	-
33	8590	Other State Revenue	Misc (Assessment Apportionment)	-	-	-	0.00%	-	-
34		Total Other State Revenue		\$ 185,138	\$ 62,380	\$ (122,758)	-66.31%	\$ 62,853	\$ 62,853
35		Other Local Revenue							
36	8660	Interest	.90% Interest Rate	\$ 6,000	\$ 4,000	\$ (2,000)	-33.33%	\$ 4,000	\$ 4,000
37	8634	Other Local Revenue	School Lunch Program 9531	11,000	17,000	6,000	54.55%	17,000	17,000
40	8699	Other Local Revenue	Misc (Chromebook Insurance, STRS Refund, Workers' Comp Dividend) 0000	26,980	-	(26,980)	-100.00%	-	-
42	8699	Other Local Revenue	Fundraising/Donations 9081	-	-	-	0.00%	-	-
44	8699	Other Local Revenue	Student Scholarships 9083	-	-	-	0.00%	-	-
45	8699	Other Local Revenue	Gene Haas Foundation 9080	-	-	-	0.00%	-	-
47		Total Other Local Revenue		\$ 43,980	\$ 21,000	\$ (22,980)	-52.25%	\$ 21,000	\$ 21,000
48		TOTAL REVENUES		\$ 2,726,073	\$ 2,659,129	\$ (66,944)	-2.46%	\$ 2,642,150	\$ 2,656,995

**ACE Charter High School
2019-20 Expenditures
\$2,715,247
\$11,718 per ADA (231.71)**



	A	B	C	H	K	L	M	N	O
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3						2020-21 vs. 2019-20 Budget Change			
4				2019/20 Estimated Actuals	2020/21 Budget			2021/22 Budget	2022/23 Budget
5	Object	Description	Comments			Amount	%		
6		Certificated Salaries							
7	1100	Teachers	12.17 FTE Teachers	\$ 798,976	\$ 903,636	\$ 104,660	13.10%	\$ 947,278	\$ 972,814
8	1110	Teachers - Substitutes	Teacher Subs	15,600	15,600	-	0.00%	15,600	15,600
9	1130	Teacher Stipends	BTSA Stipends	-	-	-	0.00%	-	-
10	1140	Extra Duty	ASB, Robotics, Yearbook, Environmental, Culinary, SGA, Gamers, Lion's, After-School Tutoring	13,900	13,900	-	0.00%	13,900	13,900
11	1200	Certificated Support Salaries	1.00 FTE Counselor	90,204	90,204	-	0.00%	90,203	90,203
12	1300	Administration	.50 FTE Principal, 1.00 FTE Asst Principal	180,422	159,333	(21,089)	-11.69%	162,134	165,019
13									
14		Total Certificated Salaries		\$1,099,102	\$1,182,673	\$ 83,571	7.60%	\$1,229,115	\$1,257,536
15		Classified Salaries							
16	2100	Instructional Aides	.00 FTE Paraeducator	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
17	2200	Cafeteria	.375 FTE Cafeteria Worker	8,939	8,939	-	0.00%	9,483	9,770
18	2400	Clerical and Office	2.00 FTE Admin Assistant	100,877	103,239	2,362	2.34%	104,782	104,782
19									
20		Total Classified Salaries		\$ 109,816	\$ 112,178	\$ 2,362	2.15%	\$ 114,266	\$ 114,552
21		Benefits							
22	3100	STRS (Retirement)	17.100%	\$ 169,546	\$ 202,778	\$ 33,232	19.60%	\$ 210,745	\$ 215,401
23	3200	PERS (Retirement)	19.721%	33,313	41,700	8,387	25.18%	48,714	51,365
24	3301	Medicare	1.45%	22,051	21,681	(370)	-1.68%	23,015	23,621
25	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,653	7,887	234	3.06%	8,741	8,763
26	3401	Other State Revenue	\$14,231 per full-time employee	197,032	222,001	24,969	12.67%	232,535	240,883
27	3402	Health and Welfare	\$14,231 per full-time employee	28,462	29,600	1,138	4.00%	30,739	31,877
28	3500	State Unemployment Insurance	0.05%	595	637	42	7.06%	672	686
29	3600	Workers' Compensation	1.610%	19,460	21,145	1,685	8.66%	21,897	22,365
30	3900	Other Benefits		-	-	-	0.00%	-	-
31		Total Benefits		\$ 478,112	\$ 547,429	\$ 69,317	14.50%	\$ 577,058	\$ 594,962
32		Books and Supplies							
33	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 8,849	\$ 9,240	\$ 391	4.42%	\$ 9,425	\$ 9,614
34	4300	Materials and Supplies	Instructional Supplies 1000 (includes Construction Class Supplies) 0000,6300	47,588	49,691	2,103	4.42%	50,685	51,699
35	4300	Materials and Supplies	First Aid Supplies 3140	500	500	-	0.00%	500	500
36	4300	Materials and Supplies	School Administration 2700	8,978	9,375	397	4.42%	9,563	9,754
38	4300	Materials and Supplies	Board Supplies 7100	-	-	-	0.00%	-	-
39	4300	Materials and Supplies	Chromebooks 0709	11,000	76,005	65,005	590.95%	1,000	1,000

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5	Object	Description	Comments			Amount	%		
40	4300	Materials and Supplies	CTEIG 6387 (Tables, computer workstations, construction supplies,	50,512	-	(50,512)	-100.00%	-	-
42	4300	Materials and Supplies	Maintenance and Operations 8100	4,279	4,468	189	4.42%	4,557	4,648
43	4300	Materials and Supplies	Technology 0000 (2 Teacher Laptops)	-	-	-	0.00%	-	-
44	4300	Materials and Supplies	Donation Account 9081	1,147	-	(1,147)	-100.00%	-	-
45	4300	Materials and Supplies	Robotics Program 9082 (Vex Robotics)	5,128	-	(5,128)	-100.00%	-	-
47	4300	Materials and Supplies	Title 1 Supplies 3010	-	-	-	0.00%	-	-
48	4300	Materials and Supplies	School Lunch Program 5310	1,990	2,078	88	4.42%	2,120	2,162
49	4400	Non-capitalized Equipment	Security Cameras 8100	3,769	-	(3,769)	-100.00%	-	-
50	4400	Non-capitalized Equipment	Cafeteria 5310 (Food Holding cabinet)	3,468	-	(3,468)	-100.00%	-	-
52	4400	Non-capitalized Equipment	Title IV, Technology 4127	10,000	10,000	-	0.00%	10,000	10,000
53	4400	Non-capitalized Equipment	CTEIG 6387 (6 Promethean boards, Utility Trailer, Woodcraft, 3D Printer)	29,824	-	(29,824)	-100.00%	-	-
54	4400	Non-capitalized Equipment	7 Teacher Laptops, 4 Promethean Boards, 2 Printers, 2 Document Cameras 0000/TECH	9,000	-	(9,000)	-100.00%	9,000	9,000
55	4400	Non-capitalized Equipment	Water Filtration System 2700	-	-	-	0.00%	-	-
56	4700	Food Costs	School Lunch Program 5310	16	17	1	6.25%	17	17
57		Total Books and Supplies		\$ 196,048	\$ 161,374	\$ (34,674)	-17.69%	\$ 96,867	\$ 98,394
58		Other Services and Operating							
59	5100	Transportation	Transportation (VCOE)	\$ 181,738	\$ 189,771	\$ 8,033	4.42%	\$ 193,566	\$ 197,437
60	5100	Transportation		-	-	-	0.00%	-	-
61		Transportation - Subagreements		\$ 181,738	\$ 189,771	\$ 8,033	4.42%	\$ 193,566	\$ 197,437
62									
63	5200	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ 1,200
64	5210	Travel and Conference	Admin Staff Mileage 2700	559	570	11	1.97%	581	593
65	5220	Travel and Conference	Admin Staff Development	3,323	3,470	147	4.42%	3,539	3,610
66	5220	Travel and Conference	Instructional Staff Development (includes 3110)	13,923	14,538	615	4.42%	14,829	15,126
67	5220	Travel and Conference	Instructional Staff Development 6387	819	-	(819)	-100.00%	-	-
68	5220	Travel and Conference	Title II, Part A 4035	6,480	6,480	-	0.00%	6,480	6,480
73		Total Travel and Conference		\$ 26,304	\$ 26,258	\$ (46)	-0.17%	\$ 26,629	\$ 27,009
74	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,196	\$ 2,240	\$ 44	2.00%	\$ 2,285	\$ 2,331
75									
76		Total Dues and Memberships		\$ 2,196	\$ 2,240	\$ 44	2.00%	\$ 2,285	\$ 2,331

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4						Amount	%		
5									
77	5400	Insurance	Student Laptop Insurance 9079/0060 (8980 transfer)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
78	5450	Insurance	Liability Insurance	11,211	11,707	496	4.42%	11,941	12,180
79		Total Insurance		\$ 11,211	\$ 11,707	\$ 496	4.42%	\$ 11,941	\$ 12,180
80	5710	Materials and Supplies	Computer Lease 7405	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
81									
82		Total Transfer of Direct Costs		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
83	5600	Lease	Copier Lease	\$ 10,054	\$ 10,255	\$ 201	2.00%	\$ 10,460	\$ 10,669
84	5600	Facilities	Facility Rent (includes additional \$30,000 for 2019-20 & additional \$10,000 for 2020-21)	94,658	97,498	2,840	3.00%	100,423	103,436
85	5600	Equipment Repairs	Equipment Repairs	793	809	16	2.02%	825	842
86		Total Leases, Rentals and Repairs		\$ 105,505	\$ 108,562	\$ 3,057	2.90%	\$ 111,708	\$ 114,947
87	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 10,182	\$ 10,386	\$ 204	2.00%	\$ 10,594	\$ 10,806
88	5800	Professional Services	Courier Services 2700	1,201	1,200	(1)	-0.08%	1,200	1,200
89	5800	Professional Services	Oversight Fee 1%	24,356	25,143	787	3.23%	24,969	25,117
90	5800	Professional Services	Technology Services 1000-OTEC (includes on-site technician)	9,649	9,842	193	2.00%	10,039	10,240
91	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software) 2700	15,600	16,290	690	4.42%	16,616	16,948
92	5800	Professional Services	WASC/College Board 2700	699	699	-	0.00%	700	2,100
93	5800	Professional Services	Technology Services 0060 OTEC (VCOE includes phone charges)	12,300	12,546	246	2.00%	12,797	13,053
94	5800	Professional Services	Potential Savings	-	-	-	0.00%	-	-
95	5800	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875
96	5800	Professional Services	Instructional Services 1000	10,867	11,347	480	4.42%	11,574	11,805
97	5800	Professional Services	Project Lead the Way 1000	4,000	4,000	-	0.00%	4,000	4,000
98	5800	Professional Services	IB Annual Fee 1000	9,500	10,450	950	10.00%	11,495	12,645
99	5800	Professional Services	IB Testing Fees (115 10th/11th Grade Students x \$200) 1000	23,000	23,000	-	0.00%	23,000	23,000
102	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	15,339	15,339	-	0.00%	15,339	15,339
103	5800	Professional Services	Title II, Part A 4035	536	536	-	0.00%	536	536
104	5800	Professional Services	Transportation (Home Skip Drive) 0709	11,000	11,486	486	4.42%	11,716	11,950
105	5800	Professional Services	Low Performing Block Grant 7510	7,992	-	(7,992)	-100.00%	-	-
106	5800	Professional Services	Board/STRS 7100	-	-	-	0.00%	-	-
107	5800	Professional Services	Donations 9081	-	-	-	0.00%	-	-

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5	Object	Description	Comments	2019/20 Estimated Actuals	2020/21 Budget	Amount	%	2021/22 Budget	2022/23 Budget
108	5800	Professional Services	Robotics Program 9082 (Registration Fees & Lodging)	6,500	-	(6,500)	-100.00%	-	-
112	5800	Professional Services	Food Cost 9531 (Moorpark School District)	34,000	35,503	1,503	4.42%	36,213	36,937
115	5801	Professional Services	Audit Cost	9,550	9,741	191	2.00%	9,936	10,135
116	5803	Professional Services	BSA Fees	181,041	178,074	(2,967)	-1.64%	176,928	177,930
117	5804	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376
118	5805	Professional Services	Field Trips - Additional Transportation Costs	4,000	4,080	80	2.00%	4,162	4,245
119	5805	Professional Services	Transportation (PTC) 9079	-	-	-	0.00%	-	-
120	5899	Professional Services	Legal (Charter Renewal)	3,000	3,060	60	2.00%	3,121	3,183
121									
122		Total Professional Services		\$ 396,563	\$ 384,973	\$ (11,590)	-2.92%	\$ 387,186	\$ 393,420
123	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,488	\$ 3,558	\$ 70	2.01%	\$ 3,629	\$ 3,702
124	5902	Communication	Internet	3,811	3,887	76	1.99%	3,965	4,044
125	5903	Communication	Postage	1,753	1,788	35	2.00%	1,824	1,860
126		Total Communication		\$ 9,052	\$ 9,233	\$ 181	2.00%	\$ 9,418	\$ 9,606
127		Total Other Services and Operating		\$ 732,569	\$ 732,744	\$ 175	0.02%	\$ 742,733	\$ 756,930
128		Depreciation							
129	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 53,236	\$ 14,668	\$ (38,568)	-72.45%	\$ 12,667	\$ 12,667
130		Total Equip. and Depr.		\$ 53,236	\$ 14,668	\$ (38,568)	-72.45%	\$ 12,667	\$ 12,667
131		Other Outgo							
132	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 46,364	\$ 48,413	\$ 2,049	4.42%	\$ 49,381	\$ 50,369
133	7438	Interest	Computer Lease Interest	-	-	-	0.00%	-	-
134		Total Equip. and Depr.		\$ 46,364	\$ 48,413	\$ 2,049	4.42%	\$ 49,381	\$ 50,369
135		TOTAL EXPENDITURES		\$2,715,247	\$2,799,479	\$ 84,232	3.10%	\$2,822,087	\$2,885,409

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2	Based on Governor's 2020-21 Budget Proposal									
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4			2019/20 Estimated Actuals	2020/21 Budget	Amount	%	2021/22 Budget	2022/23 Budget		
5	Object	Description								
6		REVENUES:	Enrollment 247	Enrollment 260			Enrollment 260	Enrollment 260	Enrollment/ADA - 2019-20: 249/231.71, 2020/21: 260/241.80, 2021/22: 260/241.80, 2022/23: 260/241.80	
7	8010-8099	Revenue Limit Sources	\$ 2,435,551	\$ 2,514,345	\$ 78,794	3.24%	\$ 2,496,893	\$ 2,511,738	Local Control Funding Formula 2019/20: COLA 3.26% ADJ 0%, 2020/21: COLA 0.00% ADJ 0%, 2021/22: COLA 0.00% ADJ 0%, 2022/23: COLA 1.50% ADJ 0%	
8	8100-8299	Federal Revenue	61,404	61,404	-	0.00%	61,404	61,404		
9	8300-8599	Other State	185,138	62,380	(122,758)	-66.31%	62,853	62,853		
10	8600-8799	Other Local	43,980	21,000	(22,980)	-52.25%	21,000	21,000		
11		TOTAL REVENUES	\$ 2,726,073	\$ 2,659,129	\$ (66,944)	-2.46%	\$ 2,642,150	\$ 2,656,995		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 1,099,102	\$ 1,182,673	\$ 83,571	7.60%	\$ 1,229,115	\$ 1,257,536	Teacher FTE - 2019-20: 12.17, 2020-21: 12.17, 2021- 22: 12.17, 2022-23: 12.17	
14	2000-2999	Classified Salaries	109,816	112,178	2,362	2.15%	114,266	114,552	Administration Assistants 2.0 FTE, .375 Cafeteria Assistant	
15	3000-3999	Employee Benefits	478,112	547,429	69,317	14.50%	577,058	594,962		
16	4000-4999	Books and Supplies	196,048	161,374	(34,674)	-17.69%	96,867	98,394		
17	5000-5999	Services and Other Operating	732,569	732,744	175	0.02%	742,733	756,930		
18	6000-6999	Depreciation	53,236	14,668	(38,568)	-72.45%	12,667	12,667		
19	7000-7999	Other Outgo	46,364	48,413	2,049	4.42%	49,381	50,369	Special Ed Excess Costs/Lease Interest	
20		TOTAL EXPENDITURES	\$ 2,715,247	\$ 2,799,479	\$ 84,232	3.10%	\$ 2,822,087	\$ 2,885,409		
21		NET INCREASE/(DECREASE)	\$ 10,826	\$ (140,350)	\$ (151,176)	-1396.42%	\$ (179,937)	\$ (228,414)		
22	9791	Beginning Balance	683,117	693,943	10,826	1.58%	553,593	373,656		
23		ENDING FUND BALANCE	\$ 693,943	\$ 553,593	\$ (140,350)	-20.22%	\$ 373,656	\$ 145,242		
24		COMPONENTS OF ENDING FUND BALANCE								
25	9797	California Clean Energy 6230 (VCOE)	\$ 22,209	\$ 22,209	\$ -	0.00%	\$ 22,209	\$ 22,209		
26	9797	Restricted Lottery 6300	35,428	39,573	4,145	11.70%	39,573	39,573		
27	9797	Classified Professional Development 7311	354	354	-	0.00%	354	354		
28	9797	COVID-19 (SB 117) 7388	4,048	4,048	-	0.00%	4,048	4,048		
29	9797	Low Performing Students Block Grant 7510	-	-	-	0.00%	-	-		
30	9797	Prop 39 Depreciation 9062	1,037	-	(1,037)	-100.00%	-	-		
31	9797	Parent Teacher Committee 9079	2,976	2,976	-	0.00%	2,976	2,976		
32	9797	Fundraising/Donations 9081	30,205	25,726	(4,479)	-14.83%	14,593	-		
34	9797	Robotics Program 9082	-	-	-	0.00%	-	-		
35	9796	Economic Uncert. (Greater of 5% or \$66K)	135,762	139,974	4,212	3.10%	141,104	144,270		
36		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
38	9790	Mandated Cost Block Grant 0060	61,351	-	(61,351)	-100.00%	-	-		
39	9790	Prop 39 Depreciation 0062	65,971	62,128	(3,843)	-5.83%	58,285	54,442		
40	9790	CTEIG Depreciation 0063	101,582	96,048	(5,534)	-5.45%	90,514	84,980		
41	9790	Undesignated - 0000	233,020	160,557	(72,463)	-31.10%	-	(207,610)		
42		ENDING FUND BALANCE	\$ 693,943	\$ 553,593	\$ (140,350)	-20.23%	\$ 373,656	\$ 145,242		

ACE Charter High School

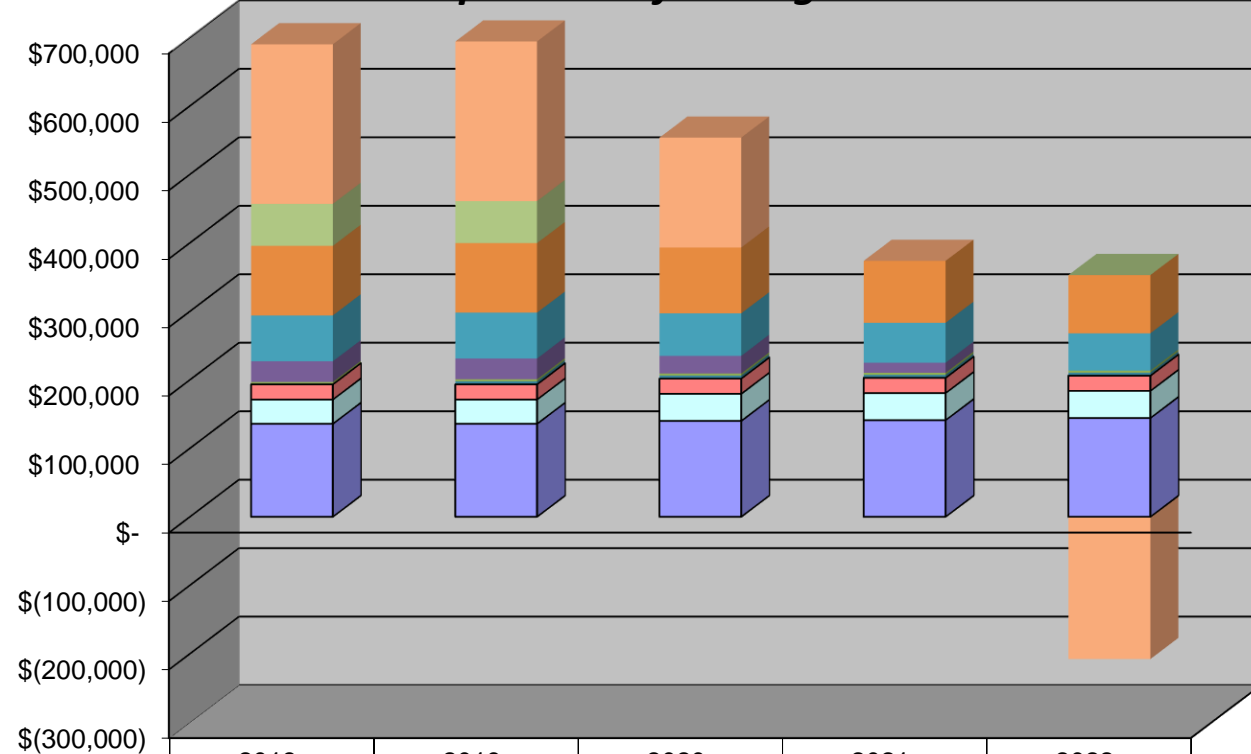
ACTUAL EXPENDITURES TO DATE

Object	Description	2019-20 Est. Actuals Budget	Actual Encumbrances 5/4/2020	Actual Expenditures 5/4/2020	Total Enc/Exp 5/4/2020	Enc. To Date	% Exp. To Date	Amount	%
	Certificated Salaries								
1000	Certificated Salaries	\$ 1,099,102	\$ 188,610	\$ 894,453	\$ 1,083,063	17.16%	81.38%	\$ 16,039	1.46%
2000	Classified Salaries	109,816	18,144	87,262	105,406	16.52%	79.46%	4,410	4.02%
3000	Employee Benefits	478,112	87,709	384,456	472,165	18.34%	80.41%	5,947	1.24%
4100	Textbooks	8,849	-	1,374	1,374	0.00%	15.53%	7,475	84.47%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	131,122	20,276	98,246	118,522	15.46%	74.93%	12,600	9.61%
4400	Noncapitalized Equipment	56,061	-	85,692	85,692	0.00%	152.85%	(29,631)	-52.85%
4700	Food Supplies	16	-	35	35	0.00%	218.75%	(19)	-118.75%
5100	Transportation	181,738	79,880	86,871	166,751	43.95%	47.80%	14,987	8.25%
5200	Travel and Conference	26,304	1,764	23,432	25,196	6.71%	89.08%	1,108	4.21%
5300	Memberships and Dues	2,196	-	204	204	0.00%	9.29%	1,992	90.71%
5400	Insurance	11,211	-	11,211	11,211	0.00%	100.00%	-	0.00%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	105,505	16,603	87,565	104,168	15.74%	83.00%	1,337	1.27%
5800	Professional Services	396,563	103,490	238,414	341,904	26.10%	60.12%	54,659	13.78%
5900	Communication	9,052	226	2,112	2,338	2.50%	23.33%	6,714	74.17%
6900	Depreciation	53,236	-	-	-	0.00%	0.00%	53,236	100.00%
7100	Special Ed Excess Cost	46,364	-	-	-	0.00%	0.00%	46,364	100.00%
7400	Debt Service - Interest	-	-	-	-	0.00%	0.00%	-	0.00%
	TOTAL EXPENDITURES	\$ 2,715,247	\$ 516,702	\$ 2,001,327	\$ 2,518,029	19.03%	73.71%	\$ 197,218	7.26%



Architecture,
Construction &
Engineering

Components of Ending Fund Balance



	2018-19	2019-20	2020-21	2021-22	2022-23
Undesignated	\$233,020	\$233,020	\$160,557	\$-	\$(207,610)
Mandate Block Grant	\$61,351	\$61,351	\$-	\$-	\$-
CTEIG Depreciation	\$101,582	\$101,582	\$96,048	\$90,514	\$84,980
Prop 39 Depreciation	\$67,008	\$67,008	\$62,128	\$58,285	\$54,442
Fundraising/Donations	\$30,205	\$30,205	\$25,726	\$14,593	\$-
Parent Teacher Committee	\$2,976	\$2,976	\$2,976	\$2,976	\$2,976
COVID-19	\$-	\$4,048	\$4,048	\$4,048	\$4,048
Classified Professional Development	\$354	\$354	\$354	\$354	\$354
Cal Clean Energy	\$22,209	\$22,209	\$22,209	\$22,209	\$22,209
Restricted Lottery	\$35,428	\$35,428	\$39,573	\$39,573	\$39,573
Economic Uncertainties	\$135,762	\$135,762	\$139,974	\$141,104	\$144,270

Architecture, Construction, Engineering High School
Ventura County

2019/2020 Estimated Actuals Cash Flow

Form CASH

	Object	July	August	September	October	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	APR											
A. BEGINNING CASH	9110	\$ 511,578.04	\$ 495,400.45	\$ 410,052.25	\$ 648,786.61	\$ 702,614.82	\$ 671,022.81	\$ 779,350.98	\$ 731,128.01	\$ 593,420.65		\$ 511,578.04
B. RECEIPTS												
Revenue Limit												
Property Tax	8020-8079										-	-
State Aid	8011	63,567.00	63,567.00	114,420.00	114,420.00	109,473.00	109,473.00	109,473.00	109,473.00	96,649.00	-	1,233,775.00
State Aid - Prior Year adj	80XX					-	-	-	-	-	-	-
Education Protection Account (EPA)	8012			115,210.00		-	112,334.00	-	-	116,002.00	-	458,755.00
Education Protection Account-Prior Year adj	8019					(24,181.00)	3,461.00	-	-	-	20,720.00	-
Prior Year Adjustments	8019					-	-	-	-	-	-	-
In-Lieu Taxes-Prior Year Adjustment	8096					-	-	-	-	-	-	-
In-Lieu Taxes	8096		45,452.00	90,904.00	60,603.00	84,784.00	101,217.00	50,608.00	50,608.00	50,608.00	26,428.00	743,021.00
IDEA Part B 3310	8181					-	-	-	-	-	-	-
Cafeteria Program 5310	8220					-	-	-	-	-	-	-
Title I 3010	8290	20,935.00	(20,935.00)		15,211.11	-	15,082.00	-	-	-	(4,202.11)	44,388.00
Ed Jobs 3205	8290					-	-	-	-	-	-	-
Title II, Teacher Quality 4035	8290	3,675.00	-		(2,339.00)	-	1,639.00	-	-	-	-	7,016.00
Title II, EETT 4045	8290					-	-	-	-	-	-	-
Title IV, Part A 4127	8290					(5,000.00)	7,500.00	-	-	-	-	10,000.00
Mandated Block Grant 0060	8550					-	-	-	-	-	-	11,126.00
Lottery Unrestricted 1100	8560			5,734.30	(9,564.82)	-	11,852.94	-	-	-	10,991.89	36,544.00
Lottery Restricted 6300	8560			6,140.69	(6,886.75)	-	-	-	-	-	11,330.41	12,827.00
Classified Employee Grant 7311	8590					-	-	-	-	-	-	-
CTEIG 6387	8590			121,858.14		-	-	-	-	-	(1,265.14)	120,593.00
Low Performing Students 7510	8590		4,040.00		(4,040.00)	-	-	-	-	-	-	-
COVID-19 SB117	8590					-	-	4,048.00	-	-	-	4,048.00
Other State Income	8590					-	30.00	-	-	-	(30.00)	-
Interest	8660					-	1,733.50	1,733.50	-	-	(760.82)	6,000.00
Interagency Income	8677					-	-	-	-	-	-	-
Cafeteria Program 5310	8634			1,911.80	2,005.50	1,518.75	(40.00)	-	-	-	(19.25)	11,000.00
Other Local Income	8699	6,143.00	-	7,650.39	3,798.76	-	3,194.00	969.51	-	-	0.36	26,980.00
Vista Real Contract	8699					-	-	-	-	-	-	-
AB602 6500	8792					-	-	-	-	-	-	-
Other Transfers	8919					-	-	-	-	-	-	-
Error Account	8999					-	-	-	-	-	-	-
TOTAL RECEIPTS		94,320.00	92,124.00	463,829.32	173,207.80	166,594.75	367,476.44	166,832.01	160,081.00	263,259.00	63,193.34	2,726,073.00
C. DISBURSEMENTS												
Certificated Salaries	1000-1999	10,995.59	100,551.07	98,721.82	97,372.54	98,301.48	95,813.43	97,856.99	115,405.71	84,630.85	4,612.56	1,099,102.00
Classified Salaries	2000-2999		9,375.52	9,689.81	9,811.01	9,710.23	9,753.88	10,072.03	12,540.99	10,004.24	8.56	109,816.00
Employee Benefits	3000-3999	2,228.44	23,032.36	45,232.48	44,945.51	45,162.90	43,914.12	44,588.74	56,417.22	33,467.84	3,771.42	478,112.00
Supplies	4000-4999		11,049.57	15,552.65	28,463.24	5,126.26	57,233.23	17,919.37	7,841.92		2,858.86	196,048.00
Services	5000-5999	31,959.14	21,057.58	42,273.88	83,991.03	36,779.70	78,155.72	46,965.24	109,152.78	54,942.68	119,355.01	732,569.00
Capital Outlays	6000-6999	-	-	-	-	-	-	-	-	53,236.00	-	53,236.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	-	-	-	-	-	46,364.00	46,364.00
Other Outgo - Interest	7438-7439	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements												
TOTAL DISBURSEMENTS		45,183.17	165,066.10	211,470.64	264,583.33	195,080.57	284,870.38	217,402.37	301,358.61	236,281.61	176,970.41	2,715,247.00
INCOME LESS EXPENDITURES		49,136.83	(72,942.10)	252,358.68	(91,375.53)	(28,485.82)	82,606.06	(50,570.36)	(141,277.61)	26,977.39	(113,777.07)	10,826.00
D. PRIOR YEAR TRANSACTIONS												
Cash in Bank	9120	20.00	-	-	-	(100.00)	-	-	-	-	12,399.00	120.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	-	-	(11,564.78)	-	-	-	53,236.00	163,403.56	205,074.78
Accounts Receivable	92XX	73,023.61	4,060.69	1,798.10	28,251.67	(22,642.00)	24,181.00	-	23.28	7,693.03	0.00	116,389.38
Prepaid Expenditures	9330	12,660.00	-	-	-	-	-	-	-	-	-	12,660.00
Capital Lease	9667	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9510-9650	(151,018.03)	(16,466.79)	(15,422.42)	4,854.09	31,200.59	1,541.11	2,347.39	3,546.98	(49,409.88)	(0.00)	(162,705.51)
Undefined Object		-	-	-	-	-	-	-	-	-	-	-
Rounding Adjustment				-	-	-	-	-	-	-	-	-
TOTAL PY TRANSACTIONS		(65,314.42)	(12,406.10)	(13,624.32)	33,105.76	(3,106.19)	25,722.11	2,347.39	3,570.26	11,519.15	175,802.56	171,538.65
E. NET INCREASE/(DECREASE)												
(B-C+D)		(16,177.59)	(85,348.20)	238,734.36	(58,269.77)	(31,592.01)	108,328.17	(48,222.97)	(137,707.36)	38,496.54	62,025.49	182,364.65
F. ENDING CASH (A+E)		495,400.45	410,052.25	648,786.61	590,516.84	671,022.81	779,350.98	731,128.01	593,420.65	631,917.20		
G. ENDING FUND BALANCE												693,942.69
ACTUAL CASH BALANCE		\$ 495,400.45	\$ 410,052.25	\$ 648,786.61	\$ 590,516.84	\$ 671,022.81	\$ 779,350.98	\$ 731,128.01				
DIFFERENCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,420.65	\$ 631,917.20		

Adopted Budget Certification

Charter Number: 1126

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):

2020-21 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Joseph Clausi

Title: Principal

For additional information on the budget report, please contact:

Charter School Contact:

Tami Peterson
Name

Chief Business Official
Title

805-383-1972
Telephone

tpeterson@vcoe.org
E-mail Address

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
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61	Cafeteria Enterprise Fund		
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63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
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71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,435,551.00	2,514,345.00	3.2%
2) Federal Revenue		8100-8299	61,404.00	61,404.00	0.0%
3) Other State Revenue		8300-8599	185,138.00	62,380.00	-66.3%
4) Other Local Revenue		8600-8799	43,980.00	21,000.00	-52.3%
5) TOTAL, REVENUES			2,726,073.00	2,659,129.00	-2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,099,102.00	1,182,673.00	7.6%
2) Classified Salaries		2000-2999	109,816.00	112,178.00	2.2%
3) Employee Benefits		3000-3999	478,112.00	547,429.00	14.5%
4) Books and Supplies		4000-4999	196,048.00	161,374.00	-17.7%
5) Services and Other Operating Expenses		5000-5999	732,569.00	732,744.00	0.0%
6) Depreciation		6000-6999	53,236.00	14,668.00	-72.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	46,364.00	48,413.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,715,247.00	2,799,479.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,826.00	(140,350.00)	-1396.4%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,826.00	(140,350.00)	-1396.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	683,117.00	693,943.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,117.00	693,943.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			683,117.00	693,943.00	1.6%
2) Ending Net Position, June 30 (E + F1e)			693,943.00	553,593.00	-20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	135,762.00	139,974.00	3.1%
b) Restricted Net Position		9797	96,257.00	94,886.00	-1.4%
c) Unrestricted Net Position		9790	461,924.00	318,733.00	-31.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	730,436.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,399.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,716.31		
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	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	202,068.50		
e) Accumulated Depreciation - Buildings		9435	(15,150.26)		
f) Equipment		9440	46,997.16		
g) Accumulated Depreciation - Equipment		9445	(6,323.84)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			978,143.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	45,174.10		
2) Due to Grantor Governments		9590	11,058.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	582.80		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			56,814.90		
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 (G10 + H2) - (I7 + J2)			921,328.29		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment		8011	1,233,775.00	1,312,569.00	6.4%
State Aid - Current Year		8012	458,755.00	458,755.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.0%
State Aid - Prior Years					
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	743,021.00	743,021.00	0.0%
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			2,435,551.00	2,514,345.00	3.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	44,388.00	44,388.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,016.00	7,016.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			61,404.00	61,404.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,126.00	10,860.00	-2.4%
Lottery - Unrestricted and Instructional Materials		8560	49,371.00	51,520.00	4.4%
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	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	120,593.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,048.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			185,138.00	62,380.00	-66.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	11,000.00	17,000.00	54.5%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	4,000.00	-33.3%
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	0.00	0.00	0.0%
All Other Local Revenue		8699	26,980.00	0.00	-100.0%
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	0.00	0.00	0.0%
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			43,980.00	21,000.00	-52.3%
TOTAL, REVENUES			2,726,073.00	2,659,129.00	-2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	828,476.00	933,136.00	12.6%
Certificated Pupil Support Salaries		1200	90,204.00	90,204.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,422.00	159,333.00	-11.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,099,102.00	1,182,673.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	8,939.00	8,939.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,877.00	103,239.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			109,816.00	112,178.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,546.00	202,778.00	19.6%
PERS		3201-3202	33,313.00	41,700.00	25.2%
OASDI/Medicare/Alternative		3301-3302	29,704.00	29,568.00	-0.5%
Health and Welfare Benefits		3401-3402	225,494.00	251,601.00	11.6%
Unemployment Insurance		3501-3502	595.00	637.00	7.1%
Workers' Compensation		3601-3602	19,460.00	21,145.00	8.7%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			478,112.00	547,429.00	14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,849.00	9,240.00	4.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,122.00	142,117.00	8.4%
Noncapitalized Equipment		4400	56,061.00	10,000.00	-82.2%
Food		4700	16.00	17.00	6.3%
TOTAL, BOOKS AND SUPPLIES			196,048.00	161,374.00	-17.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	181,738.00	189,771.00	4.4%
Travel and Conferences		5200	26,304.00	26,258.00	-0.2%
Dues and Memberships		5300	2,196.00	2,240.00	2.0%
Insurance		5400-5450	11,211.00	11,707.00	4.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,505.00	108,562.00	2.9%
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	396,563.00	384,973.00	-2.9%
Communications		5900	9,052.00	9,233.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			732,569.00	732,744.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	53,236.00	14,668.00	-72.4%
TOTAL, DEPRECIATION			53,236.00	14,668.00	-72.4%
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	46,364.00	48,413.00	4.4%
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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,364.00	48,413.00	4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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			2,715,247.00	2,799,479.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,435,551.00	2,514,345.00	3.2%
2) Federal Revenue		8100-8299	61,404.00	61,404.00	0.0%
3) Other State Revenue		8300-8599	185,138.00	62,380.00	-66.3%
4) Other Local Revenue		8600-8799	43,980.00	21,000.00	-52.3%
5) TOTAL, REVENUES			2,726,073.00	2,659,129.00	-2.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,469,963.00	1,560,174.00	6.1%
2) Instruction - Related Services	2000-2999		594,580.00	578,188.00	-2.8%
3) Pupil Services	3000-3999		376,350.00	384,760.00	2.2%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		109,611.00	110,399.00	0.7%
8) Plant Services	8000-8999		118,379.00	117,545.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	46,364.00	48,413.00	4.4%
10) TOTAL, EXPENSES			2,715,247.00	2,799,479.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,826.00	(140,350.00)	-1396.4%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,826.00	(140,350.00)	-1396.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	683,117.00	693,943.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,117.00	693,943.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			683,117.00	693,943.00	1.6%
2) Ending Net Position, June 30 (E + F1e)			693,943.00	553,593.00	-20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	135,762.00	139,974.00	3.1%
b) Restricted Net Position		9797	96,257.00	94,886.00	-1.4%
c) Unrestricted Net Position		9790	461,924.00	318,733.00	-31.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6230		22,209.00	22,209.00
6300		35,428.00	39,573.00
7311		354.00	354.00
7388		4,048.00	4,048.00
9010		34,218.00	28,702.00
Total, Restricted Net Position		96,257.00	94,886.00

Average Daily Attendance

Description	2019-20 Estimated Actuals			2020-21 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 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary 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, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	231.71	231.71	231.71	241.80	241.80	241.80
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	231.71	231.71	231.71	241.80	241.80	241.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	231.71	231.71	231.71	241.80	241.80	241.80

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	36.00		31,450.00	31,486.00
2. State Lottery Revenue	8560	36,544.00		12,827.00	49,371.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		36,580.00	0.00	44,277.00	80,857.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	27,000.00			27,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	9,580.00			9,580.00
4. Books and Supplies	4000-4999	0.00		8,849.00	8,849.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		36,580.00	0.00	8,849.00	45,429.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	35,428.00	35,428.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,715,247.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,404.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	53,236.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				53,236.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,600,607.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		231.71
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,223.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,356,737.65	10,081.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,356,737.65	10,081.87
B. Required effort (Line A.2 times 90%)	2,121,063.89	9,073.68
C. Current year expenditures (Line I.E and Line II.B)	2,600,607.00	11,223.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Technical Review Checks

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July 1 Budget
2020-21 Budget
Technical Review Checks
Architecture, Construction & Engineering Charter High
Oxnard Union High

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.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
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>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). 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, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

INTRAFFD-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

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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 Resource 3327), 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 95). 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 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. 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 Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

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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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks
Architecture, Construction & Engineering Charter High
Oxnard Union High

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 - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
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>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). 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, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

INTRAFFD-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

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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 Resource 3327), 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 95). 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 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. 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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. 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.