

## Architecture, Construction & Engineering Charter High School

570 Airport Way

Camarillo, California 93010

Phone (805) 437-1410

[www.acecharterhigh.org](http://www.acecharterhigh.org)



# Architecture, Construction & Engineering

## 2019/20 1st Interim Budget

### Budget Detail

Prepared By:

Benny Martinez

Ventura County Schools Business Services Authority

5189 Verdugo Way

Camarillo, CA 93012

Phone: (805) 383-9312 Fax: (805) 383-1973

e-mail: [benmartinez@vcoe.org](mailto:benmartinez@vcoe.org)

**Architecture, Construction & Engineering Charter High School**  
**2019/20 1st Interim Budget**  
**Budget Detail**

**Table of Contents**

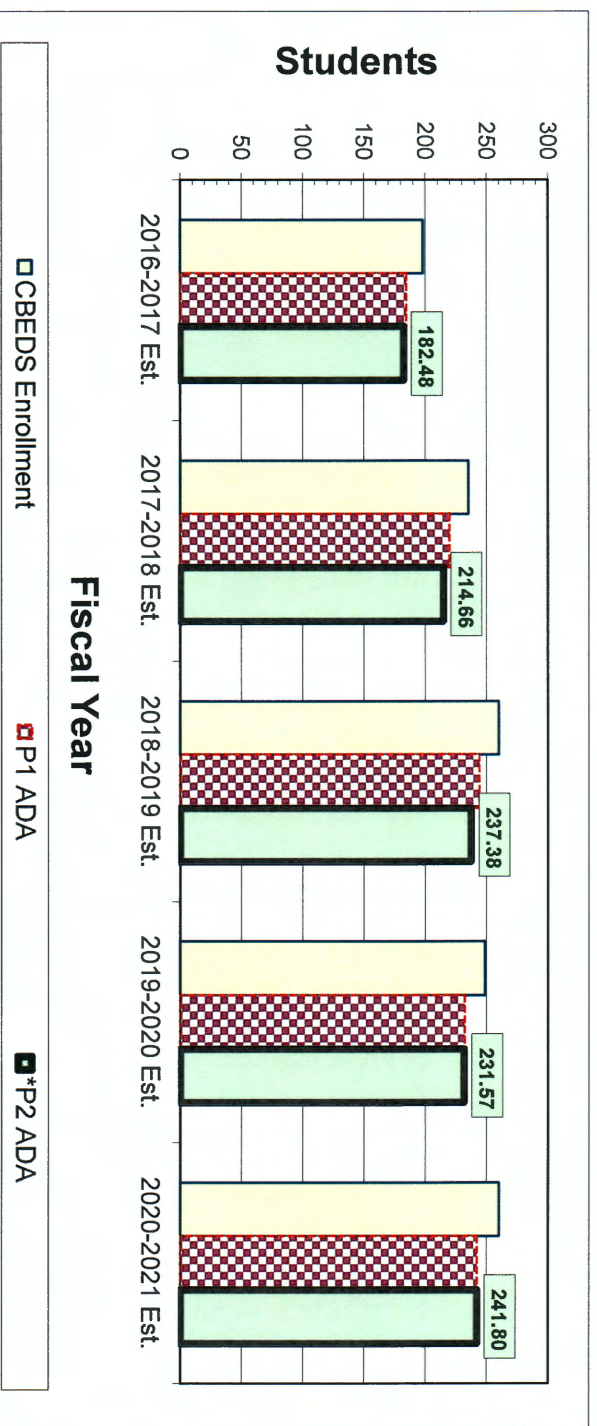
	<b>PAGE</b>
Enrollment & ADA .....	3-4
Revenue Detail .....	5-6
Expenditure Detail .....	7-11
Budget Summary .....	12
Actual Expenditures & Encumbrances to Date. ....	13
Components of Ending Balance .....	14
Cash Flow Report .....	15





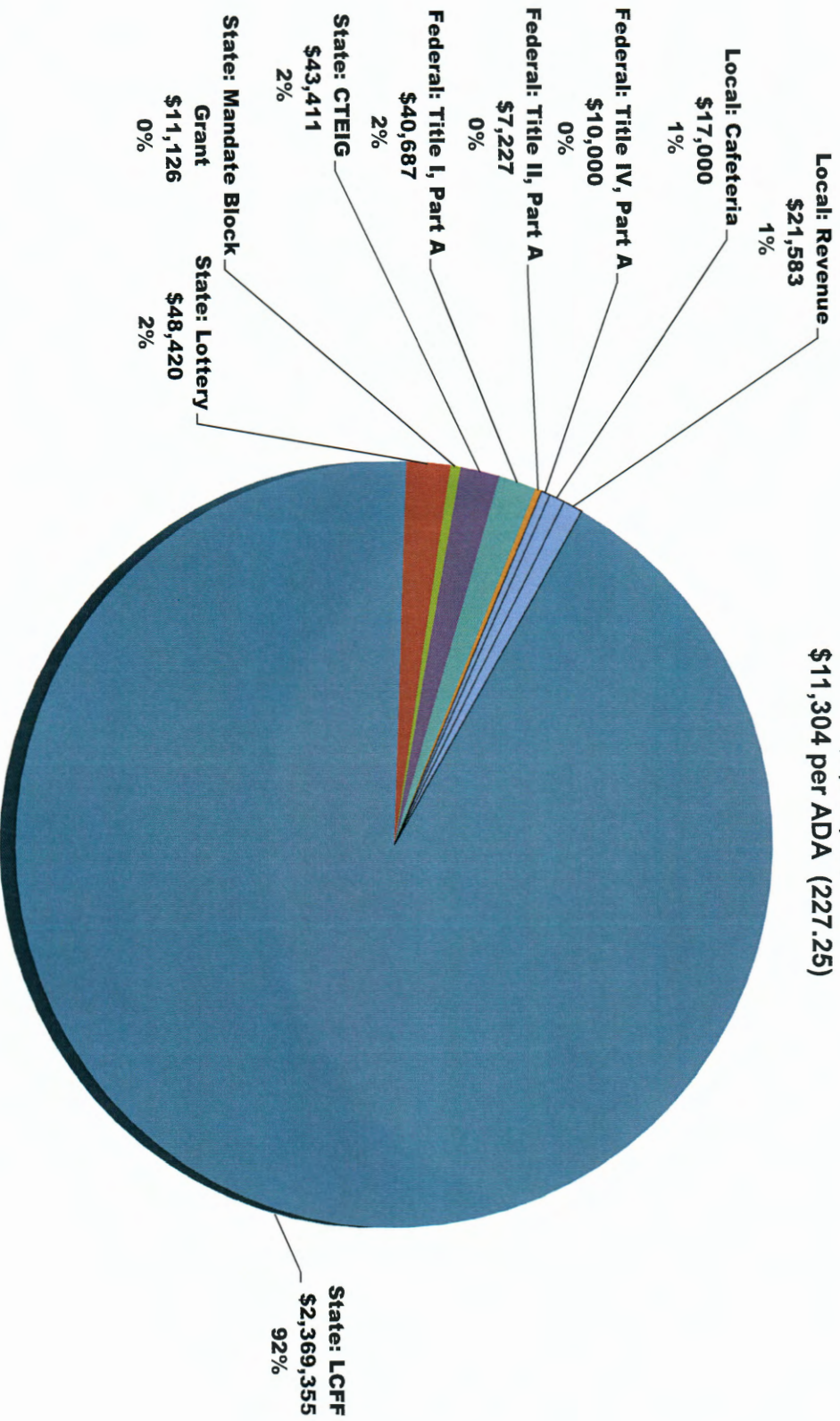
**Architecture, Construction & Engineering High School (ACE)  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

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)
				#	%	#	%	
2016-2017 Est.	198	184.97	182.48	13	7.03%	11.47	6.71%	92.16%
2017-2018 Est.	235	219.88	214.66	37	18.69%	32.18	17.63%	91.34%
2018-2019 Est.	260	244.18	237.38	25	10.64%	22.72	10.58%	91.30%
2019-2020 Est.	249	232.00	231.57	-11	-4.23%	(5.81)	-2.45%	93.00%
2020-2021 Est.	260	242.00	241.80	11	4.42%	10.23	4.42%	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%
2023-2024 Est.	260	242.00	241.80	0	0.00%	-	0.00%	93.00%





**ACE Charter High School  
2019-20 Revenues  
\$2,568,809  
\$11,304 per ADA (227.25)**

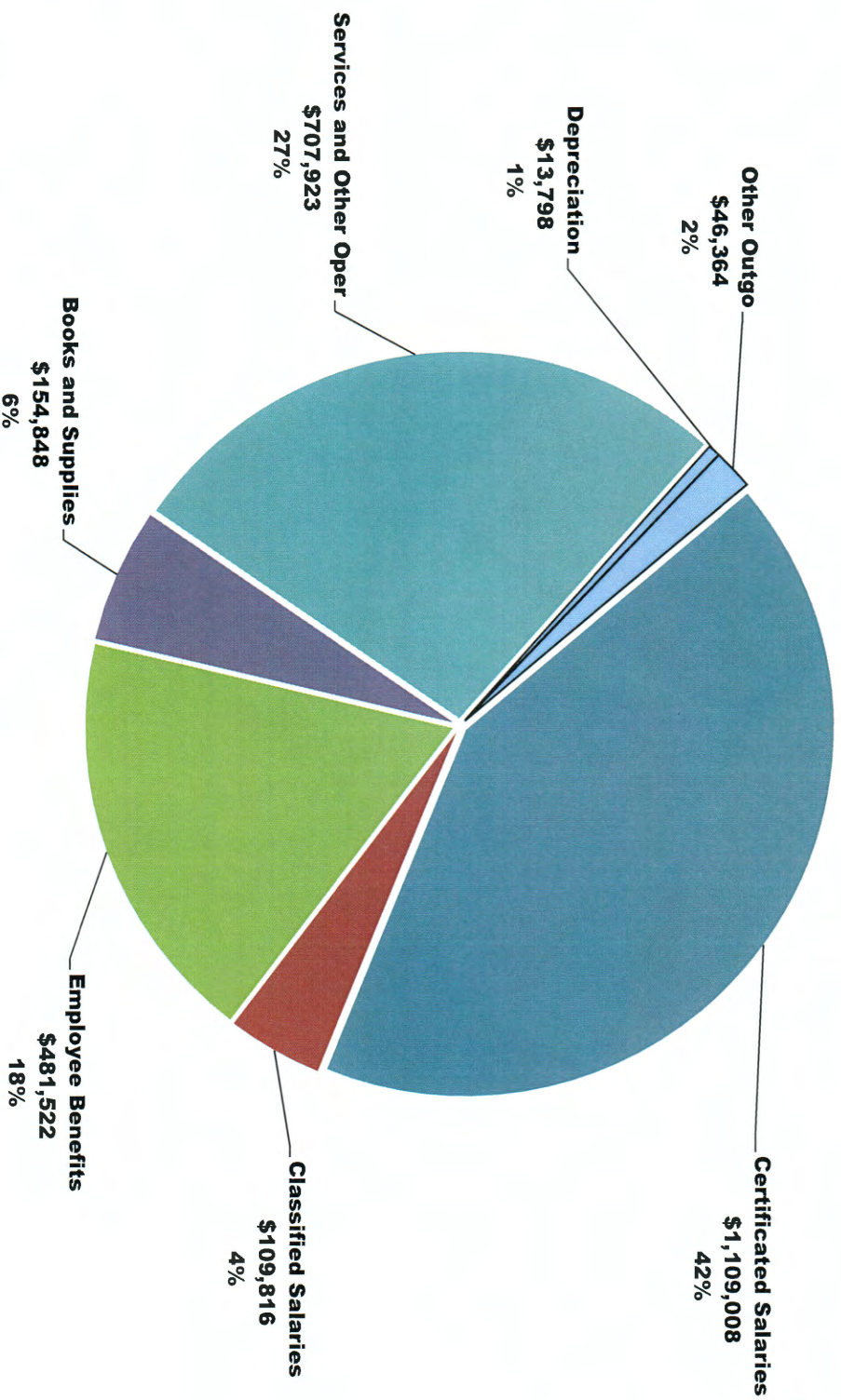




	A	B	C	E	F	G	H	I	L	M
1	ACE Charter High School									
2	Based on Governor's 2019-20 Budget Proposal									
3										
4										
5										
6										
7										
8	8012	Revenue Limit Sources								
9	8012	Education Protection Act (Prop 30)		\$ 431,366	\$ 447,913	\$ 16,547	3.84%	\$ 431,366	\$ 431,366	\$ 431,366
10	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	0.00%	-	-	-
11	8011	Local Control Funding Formula	State Aid	1,432,573	1,163,905	(268,668)	-18.75%	1,376,445	1,396,827	1,433,245
12	8011	General Purpose Block Grant	Prior Year Adjustment	-	-	-	0.00%	-	-	-
13	8096	In Lieu	OUHSD	753,129	757,537	4,408	0.59%	753,129	753,129	753,129
14	8096	In Lieu	Prior Year Adjustment	-	-	-	0.00%	-	-	-
15		Total Revenue Limit Sources		\$ 2,617,068	\$ 2,369,355	\$ (247,713)	-9.47%	\$ 2,560,940	\$ 2,581,322	\$ 2,617,740
16		Federal Sources								
17	8290	Other Federal Income	Title I, Part A 3010	\$ 38,383	\$ 40,687	\$ 2,304	6.00%	\$ 40,687	\$ 40,687	\$ 40,687
18	8290	Other Federal Income	Title II, Part A 4035	6,894	7,227	333	4.83%	7,227	7,227	7,227
19	8290	Other Federal Income	Title IV, Part A 4127	-	10,000	10,000	New	10,000	10,000	10,000
20	8220	Other Federal Income	School Lunch Program 5310	30,505	-	(30,505)	-100.00%	-	-	-
21		Total Federal Sources		\$ 75,782	\$ 57,914	\$ (17,868)	-23.58%	\$ 57,914	\$ 57,914	\$ 57,914
22		Other State Revenue								
23	8550	Mandate Block Grant	Prior Year ADA x \$45.23	\$ 11,107	\$ 11,126	\$ 19	0.17%	\$ 10,651	\$ 11,333	\$ 11,333
24	8550	One-time Mandated Costs Claims	\$184 x P/Y ADA	-	-	-	0.00%	-	-	-
25	8560	Unrestricted Lottery	227.25 ADA x 1.04446 @ \$151	39,602	35,840	(3,762)	-9.50%	38,135	38,135	38,135
26	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-	-
27	8560	Restricted Lottery	227.25 ADA x 1.04446 @ \$53	13,900	12,580	(1,320)	-9.50%	13,385	13,385	13,385
29	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-	-
30	8520	Other State Revenue	School Lunch Program 5310	2,106	-	(2,106)	-100.00%	-	-	-
33	8590	Other State Revenue	CTEIG 6387	-	43,411	43,411	New	-	-	-
34	8590	Other State Revenue	Misc (Assessment Apportionment)	-	-	-	0.00%	-	-	-
35		Total Other State Revenue		\$ 66,715	\$ 102,957	\$ 36,242	54.32%	\$ 62,171	\$ 62,853	\$ 62,853
36		Other Local Revenue								
37	8660	Interest	.90% Interest Rate	\$ 3,926	\$ 3,926	\$ -	0.00%	\$ 3,926	\$ 3,926	\$ 3,926
38	8634	Other Local Revenue	School Lunch Program 5310	13,986	17,000	3,014	21.55%	17,000	17,000	17,000
40	8699	Other Local Revenue	Misc (Chromebok Insurance, STRS Refund, Workers' Comp Dividend) 0000	-	17,657	17,657	New	-	-	-
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		\$ 17,912	\$ 38,583	\$ 20,671	115.40%	\$ 20,926	\$ 20,926	\$ 20,926
48		TOTAL REVENUES		\$ 2,777,477	\$ 2,568,809	\$ (208,668)	-7.51%	\$ 2,701,951	\$ 2,723,015	\$ 2,759,433



ACE Charter High School  
2019-20 Expenditures  
\$2,623,279  
\$11,544 per ADA (227.25)





	A	B	C	E	F	G	H	I	L	M
1	ACE Charter High School									
2	Based on Governor's 2019-20 Budget Proposal									
	Object	Description	Comments	2019/20 Adopted Budget	2019/20 1st Interim	1st Interim vs. Adopted Change Amount	%	2020/21 Budget	2021/22 Budget	2022/23 Budget
3	Certificated Salaries	Teachers	12.17 FTE Teachers	\$ 953,608	\$ 819,789	\$ (133,819)	-14.03%	\$ 900,852	\$ 932,620	\$ 961,290
4		Teachers - Substitutes	Teacher Subs	16,200	15,600	(600)	-3.70%	15,600	15,600	15,600
5		Teacher Stipends	BTSA Stipends	-	-	-	0.00%	-	-	-
6		Extra Duty	ASB, Robotics, Yearbook, Environmental, Culinary, SGA, Gamers, Lion's, After-School Tutoring	13,900	13,900	-	0.00%	15,900	15,900	15,900
7		Certificated Support Salaries	1.00 FTE Counselor	91,115	90,204	(911)	-1.00%	90,203	90,203	90,203
8		Administration	.50 FTE Principal, 1.00 FTE Asst Principal	156,612	169,515	12,903	8.24%	159,333	162,134	165,019
9		Total Certificated Salaries		\$1,231,435	\$1,109,008	\$ (122,427)	-9.94%	\$1,181,888	\$1,216,457	\$1,248,011
10		Classified Salaries								
11		Instructional Aides	.00 FTE Parareducator	-	-	-	0.00%	-	-	-
12		Cafeteria	.375 FTE Cafeteria Worker	8,939	8,939	-	0.00%	9,208	9,483	9,770
13		Clerical and Office	2.00 FTE Admin Assistant	100,877	100,877	-	0.00%	104,782	104,782	104,782
14	Total Classified Salaries			\$ 109,816	\$ 109,816	\$ -	0.00%	\$ 113,991	\$ 114,266	\$ 114,552
15	Benefits									
16	3100	STRS (Retirement)	17.100%	\$ 211,492	\$ 167,681	\$ (43,811)	-20.72%	\$ 202,265	\$ 208,048	\$ 213,280
17	3200	PERS (Retirement)	19.721%	34,371	33,378	(993)	-2.89%	44,741	48,630	50,816
18	3301	Medicare	1.45%	21,372	23,588	2,216	10.37%	22,107	22,803	23,454
19	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,702	7,653	(49)	-0.64%	8,720	8,741	8,763
20	3401	Other State Revenue	\$14,231 per full-time employee	222,475	200,511	(21,964)	-9.87%	224,186	232,535	240,883
21	3402	Health and Welfare	\$14,231 per full-time employee	28,129	28,462	333	1.18%	29,600	30,739	31,877
22	3500	State Unemployment Insurance	0.05%	658	599	(59)	-8.97%	648	665	681
23	3600	Workers' Compensation	1.610%	20,961	19,650	(1,311)	-6.25%	20,864	21,425	21,937
24	3900	Other Benefits		-	-	-	0.00%	-	-	-
25	Total Benefits			\$ 547,160	\$ 481,522	\$ (65,638)	-12.00%	\$ 553,132	\$ 573,586	\$ 591,692
26	Books and Supplies									
27	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 8,849	\$ 8,849	\$ -	0.00%	\$ 9,240	\$ 9,425	\$ 9,614
28	4300	Materials and Supplies	Instructional Supplies 1000 (Includes Construction Class Supplies) 0000,6300	47,588	47,588	-	0.00%	49,691	50,685	51,699
29	4300	Materials and Supplies	First Aid Supplies 3140	500	500	-	0.00%	500	500	500
30	4300	Materials and Supplies	School Administration 2700	8,978	8,978	-	0.00%	9,375	9,563	9,754
31	4300	Materials and Supplies	Board Supplies 7100	-	-	-	0.00%	-	-	-
32	4300	Materials and Supplies	Chromebooks 0709	11,000	11,000	-	0.00%	86,005	11,000	11,000
33	4300	Materials and Supplies	CTEIG 6387 (Tables, computer workstations, construction supplies,	-	16,974	16,974	New	-	-	-
34	4300	Materials and Supplies	Maintenance and Operations 8100	4,279	4,279	-	0.00%	4,468	4,557	4,648
35	4300	Materials and Supplies	Technology 0000 (2 Teacher Laptops)	-	-	-	0.00%	-	-	-
36	4300	Materials and Supplies	Donation Account 9081	-	-	-	0.00%	-	-	-



	A	B	C	E	F	G	H	I	L	M
1			ACE Charter High School							
2			Based on Governor's 2019-20 Budget Proposal							
3										
4										
5	Object	Description	Comments	2019/20 Adopted Budget	2019/20 1st Interim	1st Interim vs. Adopted Change Amount	%	2020/21 Budget	2021/22 Budget	2022/23 Budget
45	4300	Materials and Supplies	Robotics Program 9082 (Vex Robotics)	-	2,000	2,000	New	-	-	-
47	4300	Materials and Supplies	Title 1 Supplies 3010	-	-	-	0.00%	-	-	-
48	4300	Materials and Supplies	School Lunch Program 5310	1,990	1,990	-	0.00%	2,078	2,120	2,162
49	4400	Non-capitalized Equipment	Security Cameras 8100	-	3,769	3,769	New	-	-	-
50	4400	Non-capitalized Equipment	Cafeteria 5310 (Food Holding cabinet)	-	3,468	3,468	New	-	-	-
52	4400	Non-capitalized Equipment	Title IV, Technology 4127	-	10,000	10,000	New	-	-	-
53	4400	Non-capitalized Equipment	CTEIG 6387 (6 Promethean boards, Utility Trailer, Woodcraft, 3D Printer)	-	26,437	26,437	New	-	-	-
54	4400	Non-capitalized Equipment	7 Teacher Laptops, 4 Promethean Boards, 2 Printers, 2 Document Cameras 0000/TECH	9,000	9,000	-	0.00%	9,000	-	9,000
55	4400	Non-capitalized Equipment	Water Filtration System 2700	-	-	-	0.00%	-	-	-
56	4700	Food Costs	School Lunch Program 5310	49,055	16	(49,039)	-99.97%	17	17	17
57		Total Books and Supplies		\$ 141,239	\$ 154,848	\$ 13,609	9.64%	\$ 170,374	\$ 87,867	\$ 98,394
58		Other Services and Operating								
59	5100	Transportation	Transportation (VCOE)	\$ 181,738	\$ 181,738	\$ -	0.00%	\$ 189,771	\$ 193,566	\$ 197,437
60	5100	Transportation	Roadrunner Shuttle (Oxnard College) 0709	18,693	-	(18,693)	-100.00%	-	-	-
61		Transportation - Subagreements		\$ 200,431	\$ 181,738	\$ (18,693)	-9.33%	\$ 189,771	\$ 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	\$ 1,200
64	5210	Travel and Conference	Admin Staff Mileage 2700	559	559	-	0.00%	570	581	593
65	5220	Travel and Conference	Admin Staff Development	3,323	3,323	-	0.00%	3,470	3,539	3,610
66	5220	Travel and Conference	Instructional Staff Development (includes 3110)	13,923	13,923	-	0.00%	14,538	14,829	15,126
67	5220	Travel and Conference	Instructional Staff Development 0709	-	-	-	0.00%	-	-	-
68	5220	Travel and Conference	Title II, Part A 4035	2,507	6,480	3,973	158.48%	6,480	6,480	6,480
73		Total Travel and Conference		\$ 21,512	\$ 25,485	\$ 3,973	18.47%	\$ 26,258	\$ 26,629	\$ 27,009
74	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,196	\$ 2,196	\$ -	0.00%	\$ 2,240	\$ 2,285	\$ 2,331
75										
76		Total Dues and Memberships		\$ 2,196	\$ 2,196	\$ -	0.00%	\$ 2,240	\$ 2,285	\$ 2,331
77	5400	Insurance	Student Laptop Insurance 9079/0060 (8980 transfer)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
78	5450	Insurance	Liability Insurance	\$ 9,689	\$ 11,211	\$ 1,522	15.71%	\$ 11,707	\$ 11,941	\$ 12,180
79		Total Insurance		\$ 9,689	\$ 11,211	\$ 1,522	15.71%	\$ 11,707	\$ 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	\$ 10,054	\$ -	0.00%	\$ 10,255	\$ 10,460	\$ 10,659
84	5600	Facilities	Facility Rent (includes additional \$30,000 for 2019-20 & additional \$10,000 for 2020-21)	124,297	94,658	(29,639)	-23.85%	97,498	100,423	103,436
85	5600	Equipment Repairs	Equipment Repairs	1,790	568	(1,222)	-68.27%	579	591	603



A	B	C	E	F	G	H	I	L	M
1	ACE Charter High School								
2	Based on Governor's 2019-20 Budget Proposal								
Object	Description	Comments	2019/20 Adopted Budget	2019/20 1st Interim	1st Interim vs. Adopted Change Amount	%	2020/21 Budget	2021/22 Budget	2022/23 Budget
86	Total Leases, Rentals and Repairs		\$ 136,141	\$ 105,280	\$ (30,861)	-22.67%	\$ 108,332	\$ 111,474	\$ 114,708
87	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 10,182	\$ 10,182	\$ -	0.00%	\$ 10,386	\$ 10,594	\$ 10,806
88	Professional Services	Courier Services 2700	1,201	1,201	-	0.00%	1,200	1,200	1,200
89	Professional Services	Oversight Fee 1%	26,171	23,694	(2,477)	-9.46%	25,609	25,813	26,177
90	Professional Services	Technology Services 1000-0TEC (includes on-site technician)	9,649	9,649	-	0.00%	9,842	10,039	10,240
91	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software) 2700	15,023	15,023	-	0.00%	15,687	16,001	16,321
92	Professional Services	WASC/College Board 2700	699	699	-	0.00%	699	700	2,100
93	Professional Services	Technology Services 0060 0TEC (VCOE includes phone charges)	12,300	12,300	-	0.00%	12,546	12,797	13,053
94	Professional Services	Potential Savings	-	-	-	0.00%	-	-	-
95	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875	1,875
96	Professional Services	Instructional Services 1000	10,867	10,867	-	0.00%	11,347	11,574	11,805
97	Professional Services	Project Lead the Way 1000	4,000	4,000	-	0.00%	4,000	4,000	4,000
98	Professional Services	IB Annual Fee 1000	9,500	9,500	-	0.00%	10,450	11,495	12,645
99	Professional Services	IB Testing Fees (115 10th/11th Grade Students x \$200) 1000	-	23,000	23,000 New	New	23,000	23,000	23,000
100	Professional Services	Misc Services 2100	151	-	(151)	-100.00%	-	-	-
101	Professional Services	Career Pathway Grant ROA (Naviance Software)	-	-	-	0.00%	-	-	-
102	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	10,363	11,638	1,275	12.30%	11,638	11,638	11,638
103	Professional Services	Title II, Part A 4035	4,387	747	(3,640)	-82.97%	4,387	4,387	4,387
104	Professional Services	Transportation (Home Skip Drive) 0709	-	11,000	11,000 New	New	11,486	11,716	11,950
105	Professional Services	CTEIG 6387 (Skills USA)	-	-	-	0.00%	-	-	-
111	Professional Services	Cafeteria Facility Improvements 5310	-	-	-	0.00%	-	-	-
112	Professional Services	Food Cost 9531 (Moorpark School District)	-	40,000	40,000 New	New	41,768	42,603	43,455
114	Professional Services	Parent Teacher Committee 9079	-	-	-	0.00%	-	-	-
115	Professional Services	Audit Cost	9,420	9,420	-	0.00%	9,608	9,800	9,996
116	Professional Services	BSA Fees	186,271	170,790	(15,481)	-8.31%	180,969	182,391	184,849
117	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376	376
118	Professional Services	Field Trips - Additional Transportation Costs	6,297	4,000	(2,297)	-36.48%	4,080	4,162	4,245
119	Professional Services	Transportation (PTC) 9079	-	-	-	0.00%	-	-	-
120	Professional Services	Legal (Charter Renewal)	3,000	3,000	-	0.00%	3,060	3,121	3,183
121									
122	Total Professional Services		\$ 321,732	\$ 372,961	\$ 51,229	15.92%	\$ 394,013	\$ 399,282	\$ 407,301
123	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,488	\$ 3,488	\$ -	0.00%	\$ 3,558	\$ 3,629	\$ 3,702
124	Communication	Internet	3,811	3,811	-	0.00%	3,887	3,965	4,044
125	Communication	Postage	1,753	1,753	-	0.00%	1,788	1,824	1,860
126	Total Communication		\$ 9,052	\$ 9,052	\$ -	0.00%	\$ 9,233	\$ 9,418	\$ 9,606
127	Total Other Services and Operating		\$ 700,753	\$ 707,923	\$ 7,170	1.02%	\$ 741,554	\$ 754,595	\$ 770,572







	A	B	C	E	F	G	H	I	L	M	P
1	ACE Charter High School										
2	Based on Governor's 2019-20 Budget Proposal										
							1st Interim vs. Adopted Change				
3				2019/20 Adopted Budget Enrollment 270	2019/20 1st Interim Enrollment 249		Amount	%	2020/21 Budget Enrollment 260	2021/22 Budget Enrollment 260	2022/23 Budget Enrollment 260
4											
5	Object	Description									
6	REVENUES:										
	8010-8099	Revenue Limit Sources		\$ 2,617,068	\$ 2,369,355	\$ (247,713)		-9.47%	\$ 2,560,940	\$ 2,581,322	\$ 2,617,740
7											
8	8100-8299	Federal Revenue		75,782	57,914	(17,868)		-23.58%	57,914	57,914	57,914
9	8300-8599	Other State		66,715	102,957	36,242		54.32%	62,171	62,853	62,853
10	8600-8799	Other Local		17,912	38,583	20,671		115.40%	20,926	20,926	20,926
11	TOTAL REVENUES			\$ 2,777,477	\$ 2,568,809	\$ (208,668)		-7.51%	\$ 2,701,951	\$ 2,723,015	\$ 2,759,433
12	EXPENDITURES										
1000-1999		Certificated Salaries		\$ 1,231,435	\$ 1,109,008	\$ (122,427)		-9.94%	\$ 1,181,888	\$ 1,216,457	\$ 1,248,011
2000-2999		Classified Salaries		109,816	109,816	-		0.00%	113,991	114,266	114,552
3000-3999		Employee Benefits		547,160	481,522	(65,638)		-12.00%	553,132	573,586	591,692
4000-4999		Books and Supplies		141,239	154,848	13,609		9.64%	170,374	87,867	98,394
5000-5999		Services and Other Operating		700,753	707,923	7,170		1.02%	741,554	754,595	770,572
6000-6999		Depreciation		8,983	13,798	4,815		53.60%	13,704	12,667	12,667
7000-7999		Other Outgo		46,364	46,364	-		0.00%	48,413	49,381	50,369
TOTAL EXPENDITURES				\$ 2,785,750	\$ 2,623,279	\$ (162,471)		-5.83%	\$ 2,823,055	\$ 2,808,819	\$ 2,886,257
NET INCREASE/(DECREASE)				\$ (8,273)	\$ (54,470)	\$ (46,197)		558.41%	\$ (121,104)	\$ (85,804)	\$ (126,824)
9791		Beginning Balance		549,316	683,117	133,801		24.36%	628,647	507,543	421,739
ENDING FUND BALANCE				\$ 541,043	\$ 628,647	\$ 87,604		16.19%	\$ 507,543	\$ 421,739	\$ 294,915
COMPONENTS OF ENDING FUND BALANCE											
9797		California Clean Energy 6230 (VCOE)		\$ 22,208	\$ 22,209	\$ 1		0.00%	\$ 22,209	\$ 22,209	\$ 22,209
9797		Restricted Lottery 6300		24,227	35,181	10,954		45.21%	35,181	35,181	35,181
9797		Classified Professional Development 7311		354	354	-		0.00%	354	354	354
9797		Low Performing Students Block Grant 7510		7,904	7,992	88		1.11%	7,992	7,992	7,992
9797		Prop 39 Depreciation 9062		1,037	1,037	-		0.00%	-	-	-
9797		Parent Teacher Committee 9079		3,888	2,976	(912)		-23.46%	2,976	2,976	2,976
9797		Fundraising/Donations 9081		37,585	30,205	(7,380)		-19.64%	30,205	30,205	30,205
9797		Gene Haas Foundation 9080		-	-	-		0.00%	-	-	-
9797		Robotics Program 9082		3,766	4,238	472		12.53%	4,238	4,238	4,238
9796		Economic Uncert. (Greater of 5% or \$66K)		139,288	131,164	(8,124)		-5.83%	141,153	140,441	144,313
		Economic Uncert. %		5.00%	5.00%	0.00%		0.00%	5.00%	5.00%	5.00%
9790		Mandated Cost Block Grant 0060		1,453	61,351	59,898		4122.37%	38,621	-	-
9790		Prop 39 Depreciation 0062		65,971	65,971	-		0.00%	62,128	58,285	54,442
9790		CTEIG Depreciation 0063		88,531	101,582	13,051		14.74%	97,012	92,442	87,872
9790		Undesignated - 0000		144,831	164,387	19,556		13.50%	65,474	27,416	(94,867)
ENDING FUND BALANCE				\$ 541,043	\$ 628,647	\$ 87,604		16.19%	\$ 507,543	\$ 421,739	\$ 294,915



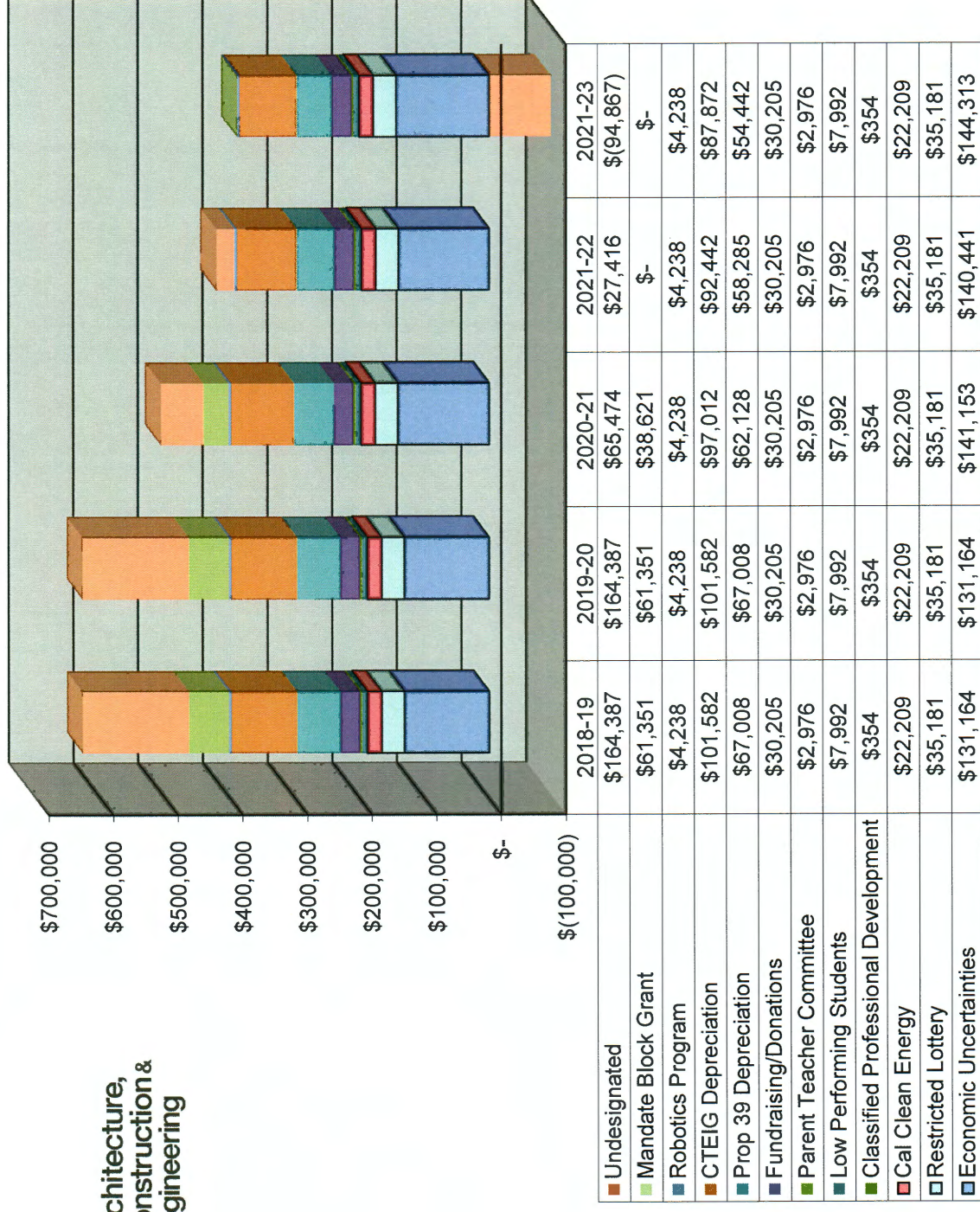
# ACE Charter High School

## ACTUAL EXPENDITURES TO DATE

Object	Description	2019-20 1st Interim Budget	Actual Encumbrances 11/25/2019	Actual Expenditures 11/25/2019	Total Enc/Exp 11/25/2019	Enc. To Date	% Exp. To Date	Amount	%
	<b>Certificated Salaries</b>								
1000	Certificated Salaries	\$ 1,109,008	\$ 676,280	\$ 406,476	\$ 1,082,756	60.98%	36.65%	\$ 26,252	2.37%
2000	Classified Salaries	109,816	62,909	38,740	101,649	57.29%	35.28%	8,167	7.44%
3000	Employee Benefits	481,522	313,988	160,619	474,607	65.21%	33.36%	6,915	1.44%
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	93,309	41,161	32,873	74,034	44.11%	35.23%	19,275	20.66%
4400	Noncapitalized Equipment	52,674	11,604	24,125	35,729	22.03%	45.80%	16,945	32.17%
4700	Food Supplies	16	-	16	16	0.00%	100.00%	-	0.00%
5100	Transportation	181,738	147,501	19,250	166,751	81.16%	10.59%	14,987	8.25%
5200	Travel and Conference	25,485	7,760	7,110	14,870	30.45%	27.90%	10,615	41.65%
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	105,280	69,213	34,730	103,943	65.74%	32.99%	1,337	1.27%
5800	Professional Services	372,961	190,351	121,789	312,140	51.04%	32.65%	60,821	16.31%
5900	Communication	9,052	700	500	1,200	7.73%	5.52%	7,852	86.74%
6900	Depreciation	13,798	-	-	-	0.00%	0.00%	13,798	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%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,623,279</b>	<b>\$ 1,521,467</b>	<b>\$ 859,017</b>	<b>\$ 2,380,484</b>	<b>58.00%</b>	<b>32.75%</b>	<b>\$ 242,795</b>	<b>9.26%</b>



## Components of Ending Fund Balance





ACTUALS THRU MONTH OF		Object	July	August	September	October	November	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH		9110	\$ 511,578.04	\$ 495,400.45	\$ 410,052.25	\$ 648,786.61	\$ 562,265.17	\$ 643,129.62	\$ 653,453.95	\$ 733,466.16	\$ 703,167.08	\$ 543,984.07		\$ 511,578.04
B. RECEIPTS														
Revenue Limit		8020-4079												
Property Tax		8011	63,567.00	63,567.00	114,420.00	114,420.00	114,420.00	114,420.00	35,996.85	104,751.45	104,751.45	104,751.45	-	1,163,905.00
State Aid - Prior Year adj		800X												
Education Protection Account (EPA)		8012		115,210.00					111,978.25			112,464.18	(0.00)	447,913.00
Education Protection Account-Prior Year adj		8019												
Prior Year Adjustments		8066												
In-Lieu Taxes-Prior Year Adjustment		8066												
In-Lieu Taxes		8066		45,452.00	90,904.00	60,803.00	60,803.00	60,803.00	105,979.43	53,027.59	53,027.59	53,027.59		757,537.00
IDEA Part B 3310		8181												
Cafeteria Program 5310		8220												
Title 13010		8290	20,935.00	(20,935.00)						4,066.70			5,379.48	40,667.00
Ed Jobs 3205		8290				15,211.11	8,979.00							
Title II, Teacher Quality 4035		8290	3,675.00			(2,339.00)				2,166.10			832.10	7,227.00
Title II, EETT 4045		8290												
Title IV, Part A 4127		8290												
REAP 5910		8290											10,000.00	10,000.00
Other Federal Income		8290												
Mandate Claims Discretionary 0060		8550												
EIA 7090		8311												
Transportation 7230		8520												
Cafeteria Program 5310		8520												
Mandated Block Grant 0060		8550												
Lottery Unrestricted 1100		8550		5,734.30	(9,564.82)					8,960.00			11,126.00	11,126.00
Lottery Restricted 6300		8550		6,140.69	(6,886.75)								21,750.52	35,840.00
Classified Employee Grant 7311		8550											13,326.06	12,590.00
CTEIG 6387		8550		121,858.14									(78,447.14)	43,411.00
Low Performing Students 7510		8550		4,040.00	(4,040.00)									
College Readiness Block Grant 7338		8550												
Other State Income		8550					883.22		558.67				2,053.04	3,926.00
Interest		8677												
Interagency Income		8654		1,911.80	2,005.50		918.55	1,606.50		54.40			9,083.75	17,000.00
Cafeteria Program 5310		8658	6,143.00		7,650.39	3,786.76							64.85	17,657.00
Other Local Income		8658												
Visa Real Contract		8792												
AB602 6500		8919												
Other Transfers		8919												
Error Account		8999												
TOTAL RECEIPTS			94,320.00	92,124.00	463,829.32	173,207.80	185,703.77	176,629.50	254,513.00	173,030.24	157,779.04	270,243.22	48,272.46	2,568,809.00
C. DISBURSEMENTS														
Certificated Salaries		1000-1999	10,995.59	100,551.07	98,721.62	97,372.54	97,799.16	97,814.51	96,927.30	96,816.40	116,445.84	101,585.13	(2,537.57)	1,109,006.00
Classified Salaries		2000-2999		9,375.52	9,689.81	9,111.01	9,744.02	11,685.40	9,444.18	14,148.35	12,540.89	14,782.22	(20.04)	109,816.00
Employee Benefits		3000-3999	2,228.44	23,032.36	45,232.48	44,945.51	41,062.51	42,422.09	43,336.08	43,433.28	56,819.60	51,811.77	1,678.68	481,522.00
Supplies		4000-4999		11,049.57	15,552.65	28,463.24	18,992.10	10,894.21	7,030.10	14,044.71	10,839.36	9,600.58	(721.55)	154,848.00
Services		5000-5999	31,959.14	21,057.58	42,273.88	83,991.03	23,607.89	15,007.97	41,342.70	42,546.17	123,886.53	123,886.53	66,181.91	707,923.00
Capital Outlays		6000-6999										13,786.00		13,786.00
Other Outgo - Excess Cost		7000-7399											46,364.00	46,364.00
Other Outgo - Interest		7439-7439												
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	191,205.78	177,934.17	198,081.26	204,985.92	320,532.31	315,474.22	110,955.43	2,623,279.00
INCOME LESS EXPENDITURES			49,136.83	(72,942.10)	252,358.68	(91,375.53)	(5,602.01)	(1,304.67)	56,431.74	(31,955.68)	(162,753.27)	(45,231.00)	(62,682.97)	(54,470.00)
D. PRIOR YEAR TRANSACTIONS														
Cash in Bank		9120	20.00										100.00	120.00
Revolving Cash		9130												
Equipment Depreciation		9400										13,786.00	191,276.78	205,074.78
Accounts Receivable		9500	73,023.61	4,060.89	1,798.10	7,476.20	(60.94)	(21,985.95)	21,985.95		23.28	30,068.44	0.00	116,389.38
Prepaid Expenditures		9530	12,660.00											12,660.00
Capital Lease		9667												
Accounts Payable		9510-9650	(151,018.03)	(16,466.79)	(15,422.42)	(2,622.11)	6,607.35	33,614.96	1,594.51	1,659.60	3,546.98	(42,666.63)	(0.00)	(162,705.51)
Undefined Object														
Rounding Adjustment														
TOTAL PY TRANSACTIONS			(65,314.42)	(12,406.10)	(13,624.32)	4,854.09	6,546.41	11,629.00	23,580.47	1,659.60	3,570.26	1,199.81	191,376.78	171,538.65
E. NET INCREASE/(DECREASE)			(16,177.59)	(85,348.20)	238,734.36	(86,521.44)	1,044.40	10,324.33	80,012.21	(30,299.08)	(159,183.01)	(44,031.19)	128,693.81	117,088.65
F. ENDING CASH (A+E)			495,400.45	410,052.25	648,786.61	562,265.17	563,309.57	653,453.95	733,466.16	703,167.08	543,984.07	499,952.88		628,646.69
G. ENDING FUND BALANCE														
ACTUAL CASH BALANCE			\$ 495,400.45	\$ 410,052.25	\$ 648,786.61	\$ 562,265.17	\$ 563,309.57	\$ 653,453.95	\$ 733,466.16	\$ 703,167.08	\$ 543,984.07	\$ 499,952.88		
DIFFERENCE														

# First Interim 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):

2019-20 CHARTER SCHOOL INTERIM 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: Joe Clausi

Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Tami Peterson  
Name

Chief Business Official  
Title

805-383-1972  
Telephone

tpeterson@vcoe.org  
E-mail Address

# Table of Contents



G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2019-20 Board Approved Operating Budget			
Form	Description	2019-20 Original Budget	2019-20 Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
01I	General Fund/County School Service Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund	G	G	G	G
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
SIAI	Summary of Interfund Activities - Projected Year Totals				

Fund 620  
Charter Schools  
Enterprise Fund



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) LCFF Sources		8010-8099	2,617,068.00	2,617,068.00	668,143.00	2,369,355.00	(247,713.00)	-9.5%
2) Federal Revenue		8100-8299	75,782.00	75,782.00	16,547.11	57,914.00	(17,868.00)	-23.6%
3) Other State Revenue		8300-8599	66,715.00	66,715.00	117,281.56	102,957.00	36,242.00	54.3%
4) Other Local Revenue		8600-8799	17,912.00	17,912.00	21,509.45	38,583.00	20,671.00	115.4%
5) TOTAL, REVENUES			2,777,477.00	2,777,477.00	823,481.12	2,568,809.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,231,435.00	1,231,435.00	307,641.02	1,109,008.00	122,427.00	9.9%
2) Classified Salaries		2000-2999	109,816.00	109,816.00	28,876.34	109,816.00	0.00	0.0%
3) Employee Benefits		3000-3999	547,160.00	547,160.00	115,438.79	481,522.00	65,638.00	12.0%
4) Books and Supplies		4000-4999	141,239.00	141,239.00	55,065.46	154,848.00	(13,609.00)	-9.6%
5) Services and Other Operating Expenses		5000-5999	700,753.00	700,753.00	179,281.63	707,923.00	(7,170.00)	-1.0%
6) Depreciation		6000-6999	8,983.00	8,983.00	0.00	13,798.00	(4,815.00)	-53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	46,364.00	46,364.00	0.00	46,364.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,785,750.00	2,785,750.00	686,303.24	2,623,279.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,273.00)	(8,273.00)	137,177.88	(54,470.00)		
<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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,273.00)	(8,273.00)	137,177.88	(54,470.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	549,316.00	549,316.00		683,117.00	133,801.00	24.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,316.00	549,316.00		683,117.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			549,316.00	549,316.00		683,117.00		
2) Ending Net Position, June 30 (E + F1e)			541,043.00	541,043.00		628,647.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	139,288.00	139,288.00		132,664.00		
b) Restricted Net Position		9797	100,969.00	100,969.00		104,192.00		
c) Unrestricted Net Position		9790	300,786.00	300,786.00		391,791.00		



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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,432,573.00	1,432,573.00	355,974.00	1,163,905.00	(268,668.00)	-18.8%
Education Protection Account State Aid - Current Year		8012	431,366.00	431,366.00	115,210.00	447,913.00	16,547.00	3.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF 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	753,129.00	753,129.00	196,959.00	757,537.00	4,408.00	0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,617,068.00</b>	<b>2,617,068.00</b>	<b>668,143.00</b>	<b>2,369,355.00</b>	<b>(247,713.00)</b>	<b>-9.5%</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	0.00	0.00	0.00	0.00	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	30,505.00	30,505.00	0.00	0.00	(30,505.00)	-100.0%
Donated Food Commodities		8221	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%
Title I, Part A, Basic	3010	8290	38,383.00	38,383.00	15,211.11	40,887.00	2,304.00	6.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,894.00	6,894.00	1,336.00	7,227.00	333.00	4.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>75,782.00</b>	<b>75,782.00</b>	<b>16,547.11</b>	<b>57,914.00</b>	<b>(17,868.00)</b>	<b>-23.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master 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%
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%
Child Nutrition Programs		8520	2,106.00	2,106.00	0.00	0.00	(2,106.00)	-100.0%
Mandated Costs Reimbursements		8550	11,107.00	11,107.00	0.00	11,126.00	19.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	53,502.00	53,502.00	(4,576.58)	48,420.00	(5,082.00)	-9.5%
After School Education and Safety (ASES)	6010	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	121,858.14	43,411.00	43,411.00	New
Specialized Secondary	7370	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>66,715.00</b>	<b>66,715.00</b>	<b>117,281.56</b>	<b>102,957.00</b>	<b>36,242.00</b>	<b>54.3%</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	13,986.00	13,986.00	3,917.30	17,000.00	3,014.00	21.6%
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	3,926.00	3,926.00	0.00	3,926.00	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%
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	0.00	0.00	17,592.15	17,657.00	17,657.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	0.00	0.00	0.00	0.00	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>17,912.00</b>	<b>17,912.00</b>	<b>21,509.45</b>	<b>38,583.00</b>	<b>20,671.00</b>	<b>115.4%</b>
<b>TOTAL REVENUES</b>			<b>2,777,477.00</b>	<b>2,777,477.00</b>	<b>823,481.12</b>	<b>2,568,809.00</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	983,708.00	983,708.00	223,427.93	849,289.00	134,419.00	13.7%
Certificated Pupil Support Salaries		1200	91,115.00	91,115.00	24,600.81	90,204.00	911.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,612.00	156,612.00	59,612.28	169,515.00	(12,903.00)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,231,435.00	1,231,435.00	307,641.02	1,109,008.00	122,427.00	9.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	8,939.00	8,939.00	1,772.56	8,939.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,877.00	100,877.00	27,103.78	100,877.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			109,816.00	109,816.00	28,876.34	109,816.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	211,492.00	211,492.00	46,692.83	167,681.00	43,811.00	20.7%
PERS		3201-3202	34,371.00	34,371.00	8,898.68	33,378.00	993.00	2.9%
OASDI/Medicare/Alternative		3301-3302	29,074.00	29,074.00	8,535.45	31,241.00	(2,167.00)	-7.5%
Health and Welfare Benefits		3401-3402	250,604.00	250,604.00	45,715.64	228,973.00	21,631.00	8.6%
Unemployment Insurance		3501-3502	658.00	658.00	165.40	599.00	59.00	9.0%
Workers' Compensation		3601-3602	20,961.00	20,961.00	5,430.79	19,650.00	1,311.00	6.3%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			547,160.00	547,160.00	115,438.79	481,522.00	65,638.00	12.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,849.00	8,849.00	1,374.47	8,849.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	74,335.00	74,335.00	29,549.70	93,309.00	(18,974.00)	-25.5%
Noncapitalized Equipment		4400	9,000.00	9,000.00	24,124.81	52,674.00	(43,674.00)	-485.3%
Food		4700	49,055.00	49,055.00	16.48	16.00	49,039.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			141,239.00	141,239.00	55,065.46	154,848.00	(13,609.00)	-9.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	200,431.00	200,431.00	11,229.16	181,738.00	18,693.00	9.3%
Travel and Conferences		5200	21,512.00	21,512.00	7,009.51	25,485.00	(3,973.00)	-18.5%
Dues and Memberships		5300	2,196.00	2,196.00	204.00	2,196.00	0.00	0.0%
Insurance		5400-5450	9,689.00	9,689.00	11,211.00	11,211.00	(1,522.00)	-15.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,141.00	136,141.00	34,729.75	105,280.00	30,861.00	22.7%
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	321,732.00	321,732.00	114,498.21	372,961.00	(51,229.00)	-15.9%
Communications		5900	9,052.00	9,052.00	400.00	9,052.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			700,753.00	700,753.00	179,281.63	707,923.00	(7,170.00)	-1.0%

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)
DEPRECIATION								
Depreciation Expense		6900	8,983.00	8,983.00	0.00	13,798.00	(4,815.00)	-53.6%
TOTAL, DEPRECIATION			8,983.00	8,983.00	0.00	13,798.00	(4,815.00)	-53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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	46,364.00	46,364.00	0.00	46,364.00	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%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,364.00	46,364.00	0.00	46,364.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,785,750.00	2,785,750.00	686,303.24	2,623,279.00		



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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2019/20
		Projected Year Totals
6230		22,209.00
6300		35,181.00
7311		354.00
7510		7,992.00
9010		38,456.00
Total, Restricted Net Position		104,192.00



# Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	251.10	251.10	227.25	227.25	(23.85)	-9%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	251.10	251.10	227.25	227.25	(23.85)	-9%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	251.10	251.10	227.25	227.25	(23.85)	-9%



# Form 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	2,623,279.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	57,914.00
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	13,798.00
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)				13,798.00
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)				2,551,567.00

		2019-20 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form AI, Column C, Line C9)*		227.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,228.02
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust 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)	2,551,567.00	11,228.02
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%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.



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

SACS2019ALL Financial Reporting Software - 2019.2.0  
11/25/2019 12:21:47 PM

56-72546-0120634

First Interim  
2019-20 Original 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>



ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

62-9010-0-0000-0000-8220					9010	8220	30,505.00
--------------------------	--	--	--	--	------	------	-----------

Explanation:At the beggining of 2019-20, SACS accounts for the cafeteria program were changed from resource 5310 to 9531. Consequently, the 9010 resource revenue account is generating a SACS error. This error will clear after the 2019-20 books are closed.

62-9010-0-0000-0000-8520					9010	8520	2,106.00
--------------------------	--	--	--	--	------	------	----------

Explanation:At the beggining of 2019-20, SACS accounts for the cafeteria program were changed from resource 5310 to 9531. Consequently, the 9010 resource revenue account is generating a SACS error. This error will clear after 2019-20 books are closed.

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 - (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

LCFF-TRANSFER - (W) - 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 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

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

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



SACS2019ALL Financial Reporting Software - 2019.2.0  
11/25/2019 12:22:12 PM

56-72546-0120634

First Interim  
2019-20 Board Approved Operating 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
62	9010	0	0000	0000	8220	30,505.00
62	9010	0	0000	0000	8520	2,106.00

Explanation: At the beginning of 2019-20, SACS accounts for the cafeteria program were changed from resource 5310 to 9531. Consequently, the 9010 resource revenue account is generating a SACS error. This error will clear after the 2019-20 books are closed.

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 - (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

LCFF-TRANSFER - (W) - LCFF 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

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

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

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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

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 - (W) - 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

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in 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 - (W) - 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-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.



SACS2019ALL Financial Reporting Software - 2019.2.0  
11/25/2019 12:23:04 PM

56-72546-0120634

First Interim  
2019-20 Projected Totals  
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 - (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

LCFF-TRANSFER - (W) - 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 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

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

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



SACS2019ALL Financial Reporting Software - 2019.2.0  
11/25/2019 12:23:21 PM

56-72546-0120634

First Interim  
2019-20 Actuals to Date  
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 - (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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400) .

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.