

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 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: 12/11/20

Printed

Name: Joseph 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

Architecture, Construction & Engineering Charter High School

570 Airport Way
Camarillo, California 93010
Phone (805) 437-1410
www.acecharterhigh.org



2020-21 First 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

Architecture, Construction & Engineering Charter High School
2020-21 First Interim Budget
Budget Detail

Table of Contents

	PAGE
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)								
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%
2020-21 CBEDS	74	65	52	65	256	256	7	2.81%
2021-22 *	69	74	65	52	260	260	4	1.56%
2022-23 **	52	69	74	65	260	260	0	0.00%
2023-24 ***	65	52	69	74	260	260	0	0.00%
2024-25 ****	74	65	52	69	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	68.82	60.45	48.36	60.45	238.08
2021-22 Est ADA	64.17	68.82	60.45	48.36	241.80
2022-23 Est ADA	48.36	64.17	68.82	60.45	241.80
2023-24 Est ADA	60.45	48.36	64.17	68.82	241.80
2024-25 Est ADA	68.82	60.45	48.36	64.17	241.80

231.71 Current ADA
(6.37) Decrease

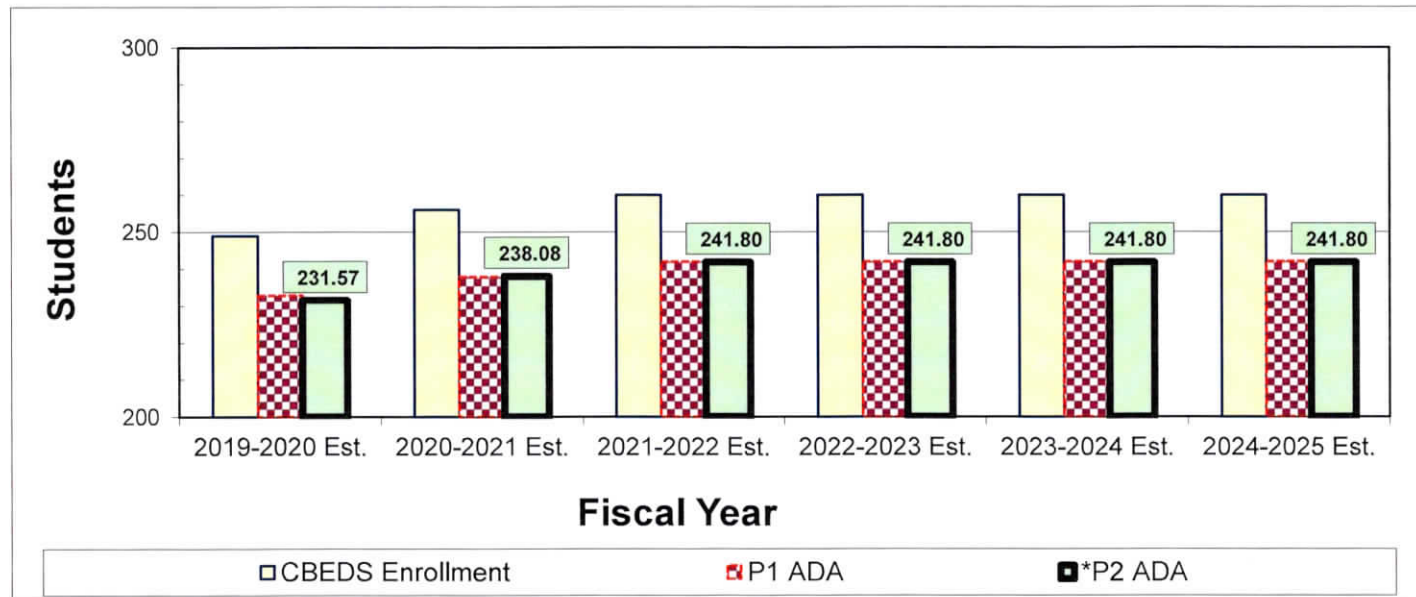
* 69 students need to be recruited in order to reach 260 students for 2021-22

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

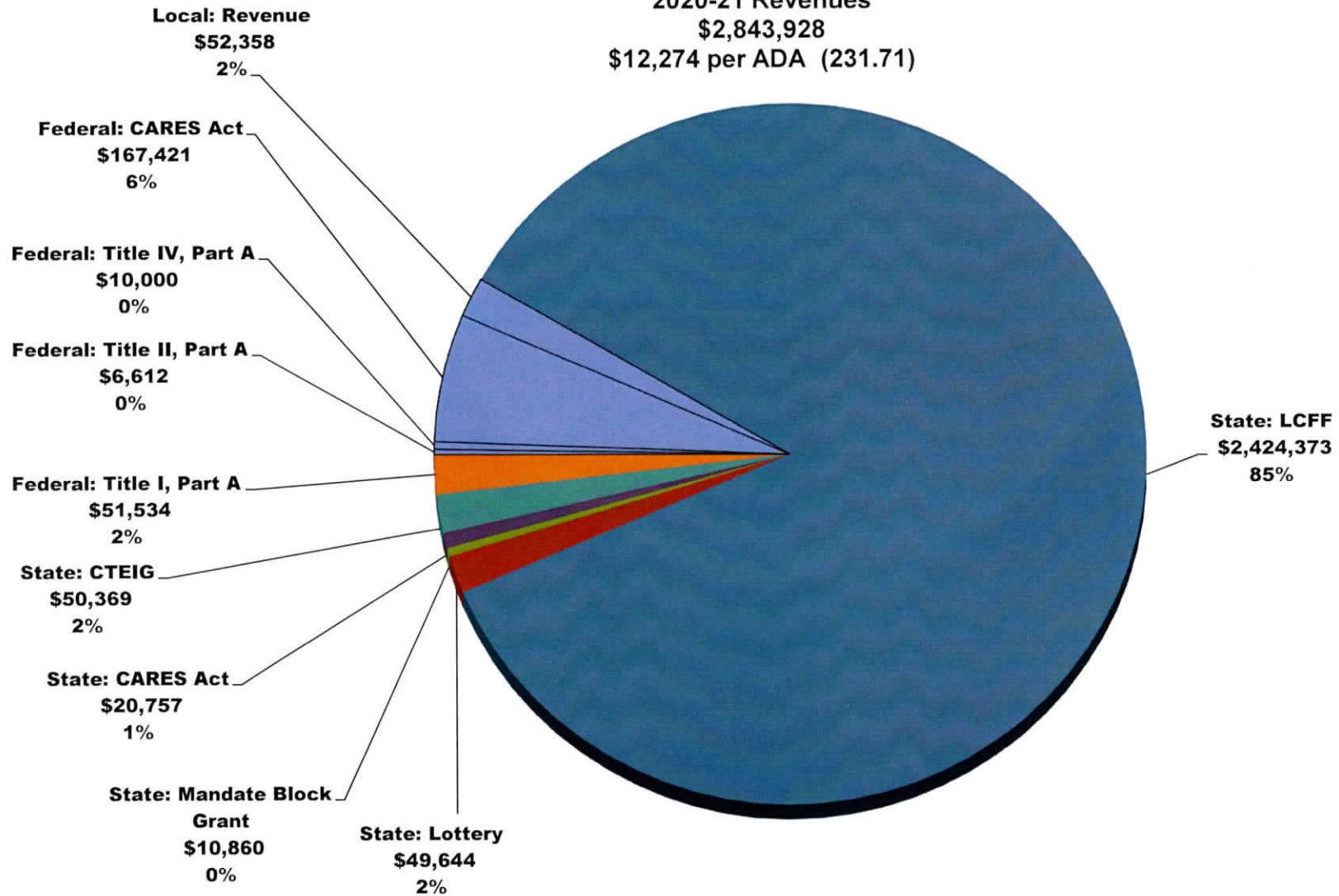
*** 65 students need to be recruited in order to reach 260 students for 2023-24

**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)
				#	%	#	%	
2019-2020 Est.	249	232.93	231.57	-11	-4.23%	(5.81)	-2.45%	93.00%
2020-2021 Est.	256	238.00	238.08	7	2.81%	6.51	2.81%	93.00%
2021-2022 Est.	260	242.00	241.80	4	1.56%	3.72	1.56%	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%
2024-2025 Est.	260	242.00	241.80	0	0.00%	-	0.00%	93.00%

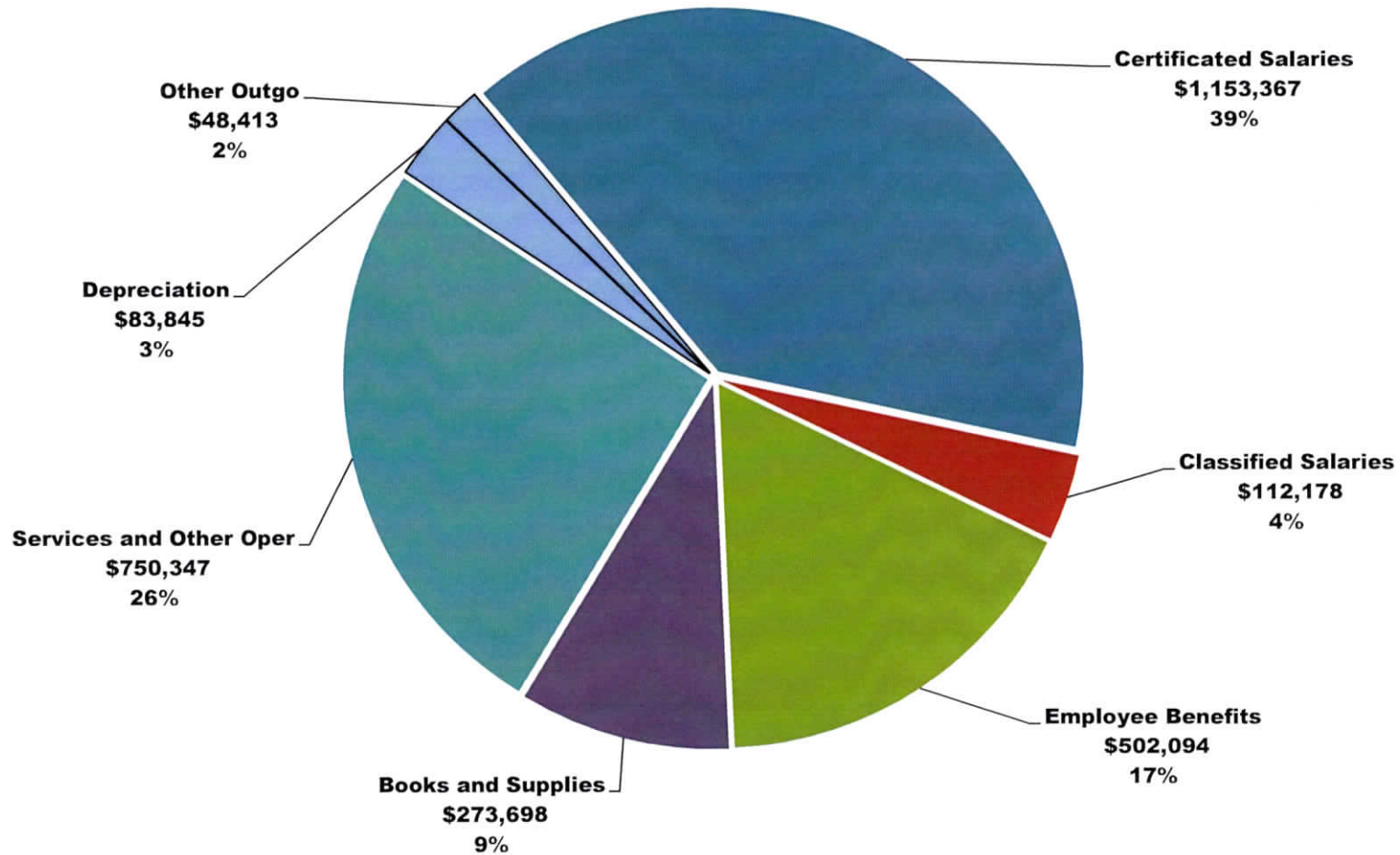


ACE Charter High School
2020-21 Revenues
\$2,843,928
\$12,274 per ADA (231.71)



	A	B	C	E	F	G	H	I	L
1		ACE Charter High School							
2		Based on Governor's 2020-21 Budget Proposal							
3				2020-21 Adopted Budget	2020-21 1st Interim	1st Interim vs. Adopted Change		2021/22 Budget	2022/23 Budget
4						Amount	%		
5	Object	Description	Comments						
6									
7		Revenue Limit Sources							
8	8012	Education Protection Act (Prop 30)		\$ 458,755	\$ 522,701	\$ 63,946	13.94%	\$ 522,701	\$ 522,701
9	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	0.00%	-	-
10	8011	Local Control Funding Formula	State Aid	1,312,569	1,139,726	(172,843)	-13.17%	1,242,242	1,271,489
11	8019	General Purpose Block Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
12	8096	In Lieu	OUHSD	743,021	761,946	18,925	2.55%	761,946	761,946
13	8096	In Lieu	Prior Year Adjustment	-	-	-	0.00%	-	-
14		Total Revenue Limit Sources		\$ 2,514,345	\$ 2,424,373	\$ (89,972)	-3.58%	\$ 2,526,889	\$ 2,556,136
15		Federal Sources							
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 44,388	\$ 51,534	\$ 7,146	16.10%	\$ 44,388	\$ 44,388
17	8290	Other Federal Income	CARES Act-ESSERF 3210	-	36,555	36,555	New	-	-
18	8290	Other Federal Income	CARES Act-GEER 3215	-	8,837	8,837	New	-	-
19	8290	Other Federal Income	Title II, Part A 4035	7,016	6,612	(404)	-5.76%	6,612	6,612
20	8290	Other Federal Income	Title IV, Part A 4127	10,000	10,000	-	0.00%	10,000	10,000
21	8290	Other Federal Income	CARES Act-LLM 3220	-	122,029	122,029	New	-	-
22	8220	Other Federal Income	School Lunch Program 5310	-	-	-	0.00%	-	-
23		Total Federal Sources		\$ 61,404	\$ 235,567	\$ 174,163	283.63%	\$ 61,000	\$ 61,000
24		Other State Revenue							
25	8550	Mandate Block Grant	Prior Year ADA x \$46.87	\$ 10,860	\$ 10,860	\$ -	0.00%	\$ 11,195	\$ 11,333
26	8550	One-time Mandated Costs Claims	\$184 x P/Y ADA	-	-	-	0.00%	-	-
27	8560	Unrestricted Lottery	238.85 ADA x 1.04446 @ \$150.00	38,135	37,420	(715)	-1.87%	37,883	37,883
28	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
29	8560	Restricted Lottery	238.85 ADA x 1.04446 @ \$49.00	13,385	12,224	(1,161)	-8.67%	12,375	12,375
30	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
33	8590	Other State Revenue	CTEIG 6387	-	50,369	50,369	New	-	-
34	8590	Other State Revenue	COVID19 7388	-	-	-	0.00%	-	-
36	8590	Other State Revenue	CARES Act-LLM 7420	-	20,757	20,757	New	-	-
37	8590	Other State Revenue	Misc (Assessment Apportionment)	-	-	-	0.00%	-	-
38		Total Other State Revenue		\$ 62,380	\$ 131,630	\$ 69,250	111.01%	\$ 61,453	\$ 61,591
39		Other Local Revenue							
40	8660	Interest	.90% Interest Rate	\$ 4,000	\$ 4,000	\$ -	0.00%	\$ 4,000	\$ 4,000
41	8634	Other Local Revenue	School Lunch Program 9531	17,000	-	(17,000)	-100.00%	17,000	17,000
42	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	-	2,000	2,000	New	-	-
	8699	Other Local Revenue	Misc (Chromebook Insurance, STRS Refund, Workers' Comp Dividend \$14K , Northrup Grumman-Science Grant \$8K)	-	32,700	32,700	New	-	-
43									
44	8699	Other Local Revenue	Parent Teacher Committee 9079	-	-	-	0.00%	-	-
	8699	Other Local Revenue	Fundraising/Donations 9081 (Adrain Rodrigues & Bernard Makuaole Memorial Fund)	-	13,658	13,658	New	-	-
45									
50		Total Other Local Revenue		\$ 21,000	\$ 52,358	\$ 31,358	149.32%	\$ 21,000	\$ 21,000
51		TOTAL REVENUES		\$ 2,659,129	\$ 2,843,928	\$ 184,799	6.95%	\$ 2,670,342	\$ 2,699,727

ACE Charter High School
2020-21 Expenditures
\$2,923,942
\$12,619 per ADA (231.71)



	A	B	C	E	F	G	H	I	L
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3				2020-21		1st Interim vs. Adopted Change			
4				Adopted	2020-21			2021/22	2022/23
5	Object	Description	Comments	Budget	1st Interim	Amount	%	Budget	Budget
6		Certificated Salaries							
7	1100	Teachers	12.17 FTE Teachers	\$ 903,636	\$ 854,584	\$ (49,052)	-5.43%	\$ 911,816	\$ 940,471
8	1110	Teachers - Substitutes	Teacher Subs	15,600	15,600	-	0.00%	15,600	15,600
9	1130	Teacher Stipends	Lions, Robotics, Math, Culinary, Gamers, ELPAC Testing, ASB, Yearbook, Bible, After-School Tutoring	13,900	9,900	(4,000)	-28.78%	9,900	9,900
10	1140	Extra Duty	Extra Duty FTE	-	-	-	0.00%	-	-
11	1200	Certificated Support Salaries	1.00 FTE Counselor	90,204	92,578	2,374	2.63%	90,203	90,203
12	1300	Administration	.50 FTE Principal, 1.00 FTE Asst Principal	159,333	180,705	21,372	13.41%	162,134	165,019
13									
14		Total Certificated Salaries		\$1,182,673	\$1,153,367	\$ (29,306)	-2.48%	\$1,189,652	\$1,221,192
15		Classified Salaries							
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	103,239	103,239	-	0.00%	104,782	104,782
19									
20		Total Classified Salaries		\$ 112,178	\$ 112,178	\$ -	0.00%	\$ 114,266	\$ 114,552
21		Benefits							
22	3100	STRS (Retirement)	16.150%	\$ 202,778	\$ 173,756	\$ (29,022)	-14.31%	\$ 178,602	\$ 205,311
23	3200	PERS (Retirement)	20.700%	41,700	38,079	(3,621)	-8.68%	45,423	52,213
24	3301	Medicare	1.45%	21,681	21,102	(579)	-2.67%	22,443	23,094
25	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,887	7,858	(29)	-0.37%	8,741	8,763
26	3401	Other State Revenue	\$14,800 per full-time employee	222,001	210,520	(11,481)	-5.17%	232,865	241,548
27	3402	Health and Welfare	\$14,800 per full-time employee	29,600	29,489	(111)	-0.38%	30,784	31,968
28	3500	State Unemployment Insurance	0.05%	637	622	(15)	-2.35%	652	668
29	3600	Workers' Compensation	1.630%	21,145	20,668	(477)	-2.26%	21,254	21,773
30	3900	Other Benefits		-	-	-	0.00%	-	-
31		Total Benefits		\$ 547,429	\$ 502,094	\$ (45,335)	-8.28%	\$ 540,764	\$ 585,336
32		Books and Supplies							
33	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 9,240	\$ 9,240	\$ -	0.00%	\$ 9,425	\$ 9,614
34	4300	Materials and Supplies	Instructional Supplies 1000 (includes Construction Class Supplies) 0000,6300	49,691	49,691	-	0.00%	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	9,375	9,375	-	0.00%	9,563	9,754
37	4300	Materials and Supplies	Board Supplies 7100	-	-	-	0.00%	-	-
38	4300	Materials and Supplies	Chromebooks 0709	76,005	76,005	-	0.00%	1,000	1,000
39	4300	Materials and Supplies	CTEIG 6387	-	30,035	30,035	New	-	-
40	4300	Materials and Supplies	CARES Act 3220 (Signage, PPE, Chromebooks, Instructional Benches)	-	20,479	20,479	New	-	-

	A	B	C	E	F	G	H	I	L
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3				2020-21		1st Interim vs. Adopted Change			
4				Adopted	2020-21			2021/22	2022/23
5	Object	Description	Comments	Budget	1st Interim	Amount	%	Budget	Budget
41	4300	Materials and Supplies	Maintenance and Operations 8100	4,468	4,468	-	0.00%	\$ 4,557	\$ 4,648
42	4300	Materials and Supplies	Technology 0000 (2 Teacher Laptops)	-	-	-	0.00%	-	-
45	4300	Materials and Supplies	SB117 COVID-19 7388	-	320	320	New	-	-
46	4300	Materials and Supplies	CARES Act 7420	-	1,540	1,540	New	-	-
47	4300	Materials and Supplies	School Lunch Program 9531	2,078	-	(2,078)	-100.00%	\$ 2,120	\$ 2,162
48	4400	Non-capitalized Equipment	CARES Act 3220 (Laptops, Outdoor instructional benches)	-	41,711	41,711	New	-	-
50	4400	Non-capitalized Equipment	Title IV, Technology 4127	10,000	10,000	-	0.00%	10,000	10,000
51	4400	Non-capitalized Equipment	CTEIG 6387 (Construction non-capitalized equipment)	-	20,334	20,334	New	-	-
52	4400	Non-capitalized Equipment	7 Teacher Laptops, 4 Promethean Boards, 2 Printers, 2 Document Cameras 0000/TECH	-	-	-	0.00%	9,000	9,000
53	4700	Food Costs	School Lunch Program 9531	17	-	(17)	-100.00%	-	-
55		Total Books and Supplies		\$ 161,374	\$ 273,698	\$ 112,324	69.60%	\$ 96,850	\$ 98,377
56		Other Services and Operating							
57	5100	Transportation	Transportation (VCOE)	\$ 189,771	\$ 193,517	\$ 3,746	1.97%	\$ 245,987	\$ 250,907
58	5100	Transportation		-	-	-	0.00%	-	-
59		Transportation - Subagreements		\$ 189,771	\$ 193,517	\$ 3,746	1.97%	\$ 245,987	\$ 250,907
60									
61	5200	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ 1,200
62	5210	Travel and Conference	Admin Staff Mileage 2700	570	570	-	0.00%	581	593
63	5220	Travel and Conference	Admin Staff Development	3,470	3,990	520	14.99%	4,070	4,151
64	5220	Travel and Conference	Instructional Staff Development (includes 3110)	14,538	14,538	-	0.00%	14,829	15,126
65	5220	Travel and Conference	Instructional Staff Development 6387	-	-	-	0.00%	-	-
66	5220	Travel and Conference	Title II, Part A 4035	6,480	5,960	(520)	-8.02%	5,960	5,960
67	5220	Travel and Conference	CARES Act 3220 (Alpenspruce Education Solution)	-	12,960	12,960	New	-	-
68	5220	Travel and Conference	VC Innovates Grant 6382	-	-	-	0.00%	-	-
69	5220	Travel and Conference	CTEIG 6387	-	-	-	0.00%	-	-
70	5220	Travel and Conference	College Readiness 7338 (International Baccalaureate)	-	-	-	0.00%	-	-
71		Total Travel and Conference		\$ 26,258	\$ 39,218	\$ 12,960	49.36%	\$ 26,640	\$ 27,030
72	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,240	\$ 2,240	\$ -	0.00%	\$ 2,285	\$ 2,331
73									
74		Total Dues and Memberships		\$ 2,240	\$ 2,240	\$ -	0.00%	\$ 2,285	\$ 2,331
75	5400	Insurance	Student Laptop Insurance 9079/0060 (8980 transfer)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
76									

	A	B	C	E	F	G	H	I	L
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3	Object	Description	Comments	2020-21 Adopted Budget	2020-21 1st Interim	1st Interim vs. Adopted Change		2021/22 Budget	2022/23 Budget
4						Amount	%		
5									
77	5450	Insurance	Liability Insurance	11,707	11,427	(280)	-2.39%	11,656	11,889
78		Total Insurance		\$ 11,707	\$ 11,427	\$ (280)	-2.39%	\$ 11,656	\$ 11,889
79	5710	Interagency Agreements		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
80									
81		Total Transfer of Direct Costs		\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
82	5600	Lease	Copier Lease	\$ 10,255	\$ 10,255	\$ -	0.00%	\$ 10,460	\$ 10,669
83	5600	Facilities	Facility Rent	97,498	97,859	361	0.37%	100,795	103,819
84	5600	Equipment Repairs	CARES Act (Chromebook cleaning & repairs)	809	8,551	7,742	956.98%		-
85		Total Leases, Rentals and Repairs		\$ 108,562	\$ 116,665	\$ 8,103	7.46%	\$ 111,255	\$ 114,488
86	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 10,386	\$ 9,700	\$ (686)	-6.61%	\$ 9,894	\$ 10,092
87	5800	Professional Services	Courier Services 2700	1,200	1,801	601	50.08%	1,200	1,200
88	5800	Professional Services	Oversight Fee 1%	25,143	24,244	(899)	-3.58%	25,269	25,561
89	5800	Professional Services	Technology Services 1000-OTEC (includes on-site technician)	9,842	9,842	-	0.00%	10,039	10,240
90	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software) 2700	16,290	19,481	3,191	19.59%	19,871	20,268
91	5800	Professional Services	WASC/College Board 2700	699	699	-	0.00%	700	700
92	5800	Professional Services	Technology Services 0060, 4127 OTEC (VCOE includes phone charges)	12,546	12,546	-	0.00%	12,797	13,053
93	5800	Professional Services	Potential Savings	-	-	-	0.00%	-	-
94	5800	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875
95	5800	Professional Services	Instructional Services 1000	11,347	11,347	-	0.00%	11,574	11,805
96	5800	Professional Services	Project Lead the Way 1000	4,000	4,000	-	0.00%	4,000	4,000
97	5800	Professional Services	IB Annual Fee 1000	10,450	8,500	(1,950)	-18.66%	9,350	10,285
98	5800	Professional Services	IB Testing Fees (Approx. 75 Students x \$200)	23,000	15,000	(8,000)	-34.78%	23,000	23,000
99	5800	Professional Services	CARES Act (COVID Signs, KUTA Software) 3220	-	5,125	5,125	New	-	-
100	5800	Professional Services	CARES Act 7420	-	300	300	New	-	-
101	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	15,339	14,719	(620)	-4.04%	14,719	14,719
102	5800	Professional Services	Title II, Part A 4035	536	536	-	0.00%	536	536
103	5800	Professional Services	Transportation (Home Skip Drive) 0709	11,486	5,743	(5,743)	-50.00%	11,486	11,716
104	5800	Professional Services	Low Performing Block Grant 7510	-	-	-	0.00%	-	-
105	5800	Professional Services	Board/STRS 7100	-	-	-	0.00%	-	-
106	5800	Professional Services	Fundraising/Donations 9081 (Adrain Rodrigues & Bernard Makuaole Memorial Fund)	-	13,658	13,658	New	-	-
109	5800	Professional Services	Teacher Induction Program (VCOE)	-	-	-	0.00%	-	-
110	5800	Professional Services	Food Cost 9531 (Moorpark School District)	35,503	5,000	(30,503)	-85.92%	36,213	36,937
111	5800	Professional Services	VC Innovates Grant 6382	-	-	-	0.00%	-	-

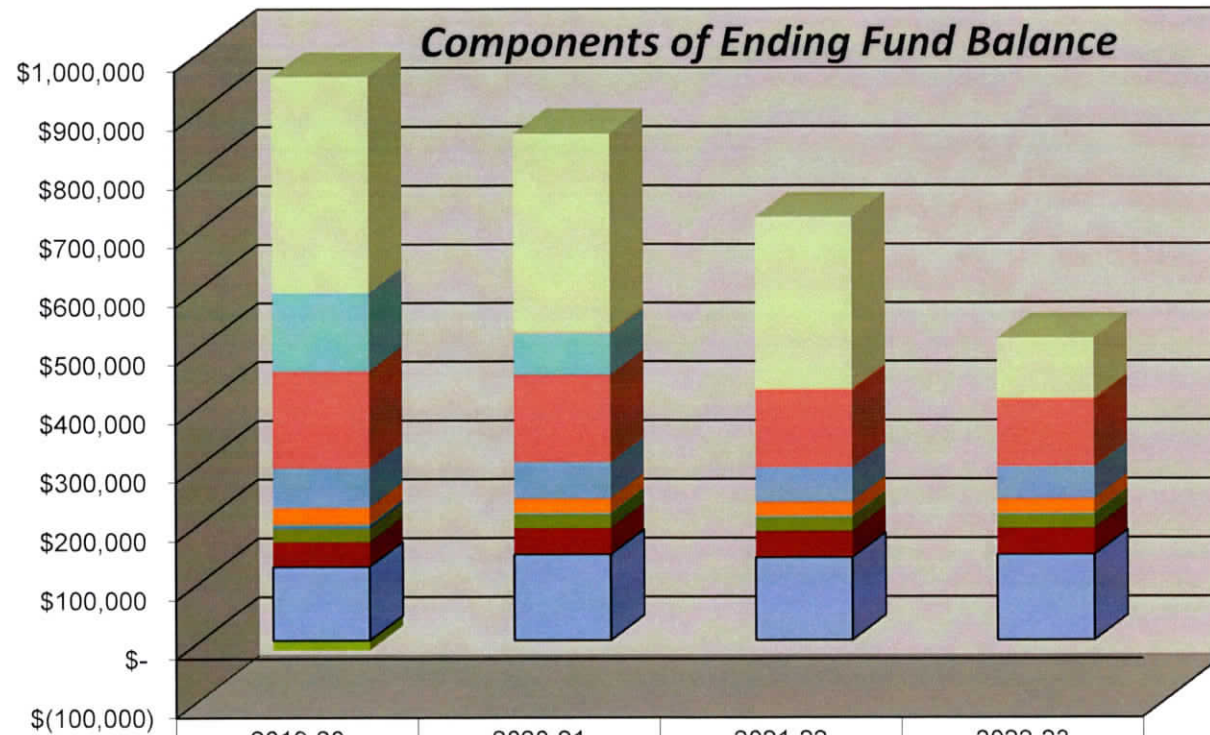
	A	B	C	E	F	G	H	I	L
1	ACE Charter High School								
2	Based on Governor's 2020-21 Budget Proposal								
3				2020-21 Adopted Budget	2020-21 1st Interim	1st Interim vs. Adopted Change		2021/22 Budget	2022/23 Budget
4						Amount	%		
5	Object	Description	Comments						
112	5800	Professional Services	Parent Teacher Committee 9079	-	-	-	0.00%	-	-
113	5801	Professional Services	Audit Cost	9,741	9,850	109	1.12%	10,047	10,248
114	5803	Professional Services	BSA Fees	178,074	188,431	10,357	5.82%	178,831	180,814
115	5804	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376
116	5805	Professional Services	Field Trips - Additional Transportation Costs	4,080	4,080	-	0.00%	4,162	4,245
117	5805	Professional Services	Transportation (PTC) 9079	-	-	-	0.00%	-	-
118	5899	Professional Services	Legal (Charter Renewal)	3,060	3,060	-	0.00%	3,121	3,183
119									
120		Total Professional Services		\$ 384,973	\$ 369,913	\$ (15,060)	-3.91%	\$ 389,060	\$ 394,853
	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,558	\$ 3,558	\$ -	0.00%	\$ 3,629	\$ 3,702
121									
122	5902	Communication	CARES Act (Hotspots) 3220	-	7,634	7,634	New	-	-
123	5902	Communication	CARES Act (Hotspots) 3215	-	500	500	New	-	-
124	5902	Communication	Internet	3,887	3,887	-	0.00%	3,965	4,044
125	5903	Communication	Postage	1,788	1,788	-	0.00%	1,824	1,860
126		Total Communication		\$ 9,233	\$ 17,367	\$ 8,134	88.10%	\$ 9,418	\$ 9,606
127		Total Other Services and Operating		\$ 732,744	\$ 750,347	\$ 17,603	2.40%	\$ 796,301	\$ 811,104
128		Depreciation							
129	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 14,668	\$ 26,194	\$ 11,526	78.58%	\$ 25,249	\$ 25,249
130	6900	Depreciation	CARES Act (Outdoor Classrooms-Tents) 3220	-	57,651	57,651	New	-	-
131		Total Equip. and Depr.		\$ 14,668	\$ 83,845	\$ 69,177	471.62%	\$ 25,249	\$ 25,249
132		Other Outgo							
133	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 48,413	\$ 48,413	\$ -	0.00%	\$ 49,381	\$ 50,369
134	7438	Interest	Computer Lease Interest	-	-	-	0.00%	-	-
135		Total Equip. and Depr.		\$ 48,413	\$ 48,413	\$ -	0.00%	\$ 49,381	\$ 50,369
136		TOTAL EXPENDITURES		\$2,799,479	\$2,923,942	\$ 124,463	4.45%	\$2,812,463	\$2,906,180

	A	B	C	E	F	G	H	I	L	P
1	ACE Charter High School									
2	Based on Governor's 2020-21 Budget Proposal									
3						1st Interim vs. Adopted Change				
4			2020-21 Adopted Budget	2020-21 1st Interim				2021/22 Budget	2022/23 Budget	
5	Object	Description			Amount	%				
6		REVENUES:	Enrollment 260	Enrollment 256			Enrollment 260	Enrollment 260	Enrollment/ADA - 2020/21: 256/231.71, 2021/22: 260/241.80, 2022/23: 260/241.80, 2023/24: 260/241.80	
7	8010-8099	Revenue Limit Sources	\$ 2,514,345	\$ 2,424,373	\$ (89,972)	-3.58%	\$ 2,526,889	\$ 2,556,136	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	235,567	174,163	283.63%	61,000	61,000		
9	8300-8599	Other State	62,380	131,630	69,250	111.01%	61,453	61,591		
10	8600-8799	Other Local	21,000	52,358	31,358	149.32%	21,000	21,000		
11		TOTAL REVENUES	\$ 2,659,129	\$ 2,843,928	\$ 184,799	6.95%	\$ 2,670,342	\$ 2,699,727		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 1,182,673	\$ 1,153,367	\$ (29,306)	-2.48%	\$ 1,189,652	\$ 1,221,192	Teacher FTE - 2019-20: 12.17, 2020-21: 12.17, 2021-22: 12.17, 2022-23: 12.17	
14	2000-2999	Classified Salaries	112,178	112,178	-	0.00%	114,266	114,552	Administration Assistants 2.0 FTE, .375 Cafeteria Assistant	
15	3000-3999	Employee Benefits	547,429	502,094	(45,335)	-8.28%	540,764	585,336		
16	4000-4999	Books and Supplies	161,374	273,698	112,324	69.60%	96,850	98,377		
17	5000-5999	Services and Other Operating	732,744	750,347	17,603	2.40%	796,301	811,104		
18	6000-6999	Depreciation	14,668	83,845	69,177	471.62%	25,249	25,249		
19	7000-7999	Other Outgo	48,413	48,413	-	0.00%	49,381	50,369	Special Ed Excess Costs/Lease Interest	
20		TOTAL EXPENDITURES	\$ 2,799,479	\$ 2,923,942	\$ 124,463	4.45%	\$ 2,812,463	\$ 2,906,180		
21		NET INCREASE/(DECREASE)	\$ (140,350)	\$ (80,014)	\$ 60,336	-42.99%	\$ (142,121)	\$ (206,453)		
22	9791	Beginning Balance	693,943	942,528	248,585	35.82%	862,514	720,393		
23		ENDING FUND BALANCE	\$ 553,593	\$ 862,514	\$ 308,921	55.80%	\$ 720,393	\$ 513,940		
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	39,573	44,638	5,065	12.80%	44,638	44,638		
27	9797	Classified Professional Development 7311	354	354	-	0.00%	354	354		
28	9797	COVID-19 (SB 117) 7388	4,048	-	(4,048)	-100.00%	-	-		
29	9797	Safety Credits 9002	-	2,000	2,000	New	2,000	2,000		
30	9797	Prop 39 Depreciation 9062	-	-	-	0.00%	-	-		
31	9797	Parent Teacher Committee 9079	2,976	2,976	-	0.00%	2,976	2,976		
32	9797	Fundraising/Donations 9081	25,726	24,494	(1,232)	-4.79%	24,494	24,494		
33	9797	Corona Relief 3220	-	-	-	0.00%	-	-		
34	9797	Robotics Program 9082	-	-	-	0.00%	-	-		
35	9796	Economic Uncert. (Greater of 5% or \$66K)	139,974	146,197	6,223	4.45%	140,623	145,309		
36		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
37	9790	Unrestricted Lottery 1100	-	-	-	0.00%	-	-		
38	9790	Mandated Cost Block Grant 0060	-	72,139	72,139	New	-	-		
39	9790	Prop 39 Depreciation 0062	62,128	62,128	-	0.00%	58,285	54,442		
40	9790	CTEIG Depreciation 0063	96,048	148,331	52,283	54.43%	131,180	114,029		
41	9790	Undesignated - 0000	160,557	337,048	176,491	109.92%	293,634	103,489		
42		ENDING FUND BALANCE	\$ 553,593	\$ 862,514	\$ 308,921	55.80%	\$ 720,393	\$ 513,940		

ACE Charter High School									
ACTUAL EXPENDITURES TO DATE									
Object	Description	2020-21 1st Interim Budget	Actual Encumbrances 11/16/2020	Actual Expenditures 11/16/2020	Total Enc/Exp 11/16/2020	Enc. To Date	% Exp. To Date	Amount	%
	Certificated Salaries								
1000	Certificated Salaries	\$ 1,153,367	\$ 804,641	\$ 324,626	\$ 1,129,267	69.76%	28.15%	\$ 24,100	2.09%
2000	Classified Salaries	112,178	74,031	30,253	104,284	65.99%	26.97%	7,894	7.04%
3000	Employee Benefits	502,094	375,054	121,088	496,142	74.70%	24.12%	5,952	1.19%
4100	Textbooks	9,240	-	-	-	0.00%	0.00%	9,240	100.00%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	192,413	40,204	37,516	77,720	20.89%	19.50%	114,693	59.61%
4400	Noncapitalized Equipment	72,045	1,471	60,575	62,046	2.04%	84.08%	9,999	13.88%
4700	Food Supplies	-	-	35	35	0.00%	3500.00%	(35)	-3500.00%
5100	Transportation	193,517	123,273	37,961	161,234	63.70%	19.62%	32,283	16.68%
5200	Travel and Conference	39,218	1,670	24,340	26,010	4.26%	62.06%	13,208	33.68%
5300	Memberships and Dues	2,240	-	204	204	0.00%	9.11%	2,036	90.89%
5400	Insurance	11,427	-	11,427	11,427	0.00%	100.00%	-	0.00%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	116,665	80,607	35,803	116,410	69.09%	30.69%	255	0.22%
5800	Professional Services	369,913	176,802	106,100	282,902	47.80%	28.68%	87,011	23.52%
5900	Communication	17,367	4,800	4,124	8,924	27.64%	23.75%	8,443	48.62%
6900	Depreciation	83,845	-	57,651	57,651	0.00%	68.76%	26,194	31.24%
7100	Special Ed Excess Cost	48,413	-	-	-	0.00%	0.00%	48,413	100.00%
7400	Debt Service - Interest	-	-	-	-	0.00%	0.00%	-	0.00%
	TOTAL EXPENDITURES	\$ 2,923,942	\$ 1,682,553	\$ 851,703	\$ 2,534,256	57.54%	29.13%	\$ 389,686	13.33%



Architecture,
Construction &
Engineering



	2019-20	2020-21	2021-22	2022-23
Undesignated	\$367,333	\$337,048	\$293,634	\$103,489
Safety Credits	\$-	\$2,000	\$2,000	\$2,000
Mandate Block Grant	\$133,490	\$72,139	\$-	\$-
CTEIG Depreciation	\$165,391	\$148,331	\$131,180	\$114,029
Prop 39 Depreciation	\$67,008	\$62,128	\$58,285	\$54,442
Fundraising/Donations	\$28,748	\$24,494	\$24,494	\$24,494
Parent Teacher Committee	\$2,976	\$2,976	\$2,976	\$2,976
CARES Act	\$(16,363)	\$-	\$-	\$-
COVID-19 SB 117	\$4,048	\$-	\$-	\$-
Classified Professional Development	\$354	\$354	\$354	\$354
Cal Clean Energy	\$22,209	\$22,209	\$22,209	\$22,209
Restricted Lottery	\$41,654	\$44,638	\$44,638	\$44,638
Economic Uncertainties	\$125,680	\$146,197	\$140,623	\$145,309

Architecture, Construction, Engineering High School
Ventura County

2020/2021 Cash Flow - 1st Interim

Form CASH

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	OCT														
A. BEGINNING CASH	9110	\$ 420,542.43	\$ 682,487.96	\$ 807,176.24	\$ 1,094,818.78	\$ 873,759.93	\$ 869,442.04	\$ 798,918.06	\$ 764,172.68	\$ 690,090.23	\$ 527,036.92	\$ 381,557.64	\$ 47,517.32		\$ 420,542.43
B. RECEIPTS															
Revenue Limit															
Property Tax	8020-8079														
State Aid	8011	57,545.00	57,545.00	103,581.00	103,581.00	103,581.00	103,581.00	103,581.00	75,065.00	28,760.00	28,760.00	28,760.00	-	345,356.00	1,139,726.00
State Aid - Prior Year adj	800X	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account (EPA)	8012	-	-	130,675.00	-	-	130,675.25	-	-	-	-	-	-	261,350.75	522,701.00
Education Protection Account-Prior Year adj	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Taxes-Prior Year Adjustment	8096	-	-	458.00	-	-	-	-	-	-	-	-	-	(458.00)	-
In-Lieu Taxes	8096	69,534.00	45,717.00	91,434.00	(8,578.00)	60,956.00	60,956.00	60,956.00	60,956.00	106,596.25	53,336.22	53,336.22	53,336.22	53,410.09	761,946.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cafeteria Program 5310	8220	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title 13010	8290	-	-	-	-	-	-	-	-	-	-	-	-	43,647.00	43,647.00
Title 13010 PY	8290	-	-	7,887.22	-	-	-	-	-	-	-	-	-	(0.22)	7,887.00
CARES Act-ESSER 3210	8290	-	9,139.00	-	-	-	-	-	-	-	-	-	-	27,416.00	36,555.00
CARES Act-GEER 3215	8290	-	-	-	-	-	-	-	-	-	-	-	-	8,837.00	8,837.00
CARES Act-LLM 3220	8290	-	-	122,029.00	-	-	-	-	-	-	-	-	-	-	122,029.00
Title II, Teacher Quality 4035	8290	-	-	-	-	-	-	2,644.80	-	-	1,983.60	-	-	1,983.60	6,612.00
Title II, EETT 4045	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title IV, Part A 4127	8290	-	-	-	-	-	-	-	-	-	-	-	-	10,000.00	10,000.00
REAP 5810	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal Income	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandate Claims Discretionary 0060	8550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EIA 7090	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation 7230	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cafeteria Program 5310	8520	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Block Grant 0060	8550	-	-	-	-	10,860.00	-	-	-	-	-	-	-	-	10,860.00
Lottery Unrestricted 1100	8560	-	-	-	-	-	11,226.00	-	-	13,845.40	-	6,361.40	5,987.20	5,987.20	37,420.00
Lottery Unrestricted-Prior Year 1100	8560	-	-	5,096.77	(5,538.09)	-	-	-	-	-	-	-	-	441.32	-
Lottery Restricted 6300	8560	-	-	-	-	-	-	-	-	1,955.84	-	5,378.56	4,889.60	4,889.60	12,224.00
Lottery Restricted-Prior Year 6300	8560	-	-	5,522.52	(6,189.12)	-	-	-	-	-	-	-	-	666.60	-
CTEIG 6387	8590	-	184,687.00	(28,941.20)	-	-	-	-	-	-	-	-	-	(105,376.80)	50,369.00
Prop 98 LLM 7420	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CARES Act-LLM 7420	8590	-	-	20,757.00	-	-	-	-	-	-	-	-	-	-	20,757.00
COVID-19 SB117	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Income	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	-	-	-	500.00	500.00	-	500.00	500.00	-	500.00	1,500.00	4,000.00
Interagency Income	8677	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cafeteria Program 5310	8634	-	-	436.80	-	-	-	-	-	-	-	-	-	(436.80)	-
Other Local Income	8699	13,680.00	2,093.55	7,757.81	2,096.75	-	-	-	-	-	-	-	-	22,729.89	48,358.00
Vista Real Contract	8699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AB602 6500	8792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers	8919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Error Account	8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		140,759.00	299,181.55	466,693.92	85,372.54	175,397.00	306,938.25	167,681.80	136,051.00	151,657.49	84,579.82	82,096.22	65,576.18	681,943.23	2,843,928.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	5,497.80	99,874.78	104,124.78	115,128.69	103,687.69	102,880.34	102,765.00	103,111.01	100,573.60	102,649.66	132,637.21	75,545.54	4,890.90	1,153,367.00
Classified Salaries	2000-2999	-	5,035.78	10,055.18	10,093.05	10,073.58	9,737.05	9,658.53	9,916.54	9,961.41	10,286.72	17,208.11	10,140.89	11.17	112,178.00
Employee Benefits	3000-3999	1,066.23	21,380.85	46,105.16	49,681.99	47,447.88	47,347.46	47,347.46	47,447.88	46,092.23	46,845.37	59,247.09	42,075.48	8.91	502,094.00
Supplies	4000-4999	-	3,758.87	11,556.43	36,056.25	4,652.87	33,500.64	31,666.86	7,143.52	79,892.45	25,016.00	23,839.10	16,613.47	1.56	273,698.00
Services	5000-5999	29,537.57	9,826.85	22,897.53	140,913.42	23,936.07	65,655.36	20,934.68	80,287.13	80,062.02	48,097.24	187,586.75	7,503.47	33,108.90	750,347.00
Capital Outlays	6000-6999	-	-	11,530.10	46,120.40	-	-	-	-	-	-	-	-	26,194.50	83,845.00
Other Outgo - Excess Cost	7000-7999	-	-	-	-	-	-	-	-	-	-	-	-	48,413.00	48,413.00
Other Outgo - Interest	7438-7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated CARES & CTEIG Expense		-	-	-	-	-	129,941.00	-	-	-	-	-	-	(129,941.00)	-
TOTAL DISBURSEMENTS		36,101.60	139,877.13	206,269.18	397,993.80	189,798.10	389,061.85	212,372.53	247,906.07	316,581.71	232,895.00	420,518.25	151,878.85	112,628.94	2,923,942.00
INCOME LESS EXPENDITURES		104,657.40	159,304.42	260,424.74	(312,621.26)	(14,401.10)	(82,123.60)	(44,690.73)	(111,855.07)	(164,924.22)	(148,315.18)	(338,422.03)	(86,302.67)	569,314.29	(80,014.00)
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	1,045.00	-	-	-	-	-	-	-	-	-	-	-	12,399.00	13,444.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	-	255,103.96	255,103.96
Accounts Receivable	920X	316,452.95	4,704.93	28,941.20	85,537.34	-	-	-	-	-	-	88.47	6,610.25	0.00	442,335.14
Prepaid Expenditures	9330	8,040.00	-	-	-	-	-	-	-	-	-	-	-	-	8,040.00
Capital Lease	9667	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9510-9650	(168,249.82)	(39,321.07)	(1,723.40)	6,025.07	10,083.20	11,599.62	9,945.35	37,772.63	1,870.91	2,835.90	4,293.24	(72,069.21)	(0.00)	(196,937.58)
Undefined Object		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rounding Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PY TRANSACTIONS		157,288.13	(34,616.14)	27,217.80	91,562.41	10,083.20	11,599.62	9,945.35	37,772.63	1,870.91	2,835.90	4,381.71	(65,458.96)	267,502.96	521,985.52
E. NET INCREASE/(DECREASE) (B-C+D)		261,945.53	124,688.28	287,642.54	(221,058.85)	(4,317.89)	(70,523.98)	(34,745.38)	(74,082.45)	(163,053.32)	(145,479.27)	(334,040.32)	(151,761.63)	836,817.25	441,971.52
F. ENDING CASH (A+E)		682,487.96	807,176.24	1,094,818.78	873,759.93	869,442.04	798,918.06	764,172.68	690,090.23	527,036.92	381,557.64	47,517.32	(104,244.30)		862,513.95
G. ENDING FUND BALANCE															
ACTUAL CASH BALANCE		\$ 682,487.96	\$ 807,176.24	\$ 1,094,818.78	\$ 873,759.93	\$ 869,442.04	\$ 798,918.06	\$ 764,172.68	\$ 690,090.23	\$ 527,036.92	\$ 381,557.64	\$ 47,517.32	\$ (104,244.30)		
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):

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

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

Printed Name: Joseph 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:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund				
08I	Student Activity Special Revenue 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				
76I	Warrant/Pass-Through Fund				
95I	Student Body 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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,514,345.00	2,514,345.00	651,492.00	2,424,373.00	(89,972.00)	-3.6%
2) Federal Revenue		8100-8299	61,404.00	61,404.00	139,055.22	235,567.00	174,163.00	283.6%
3) Other State Revenue		8300-8599	62,380.00	62,380.00	175,394.88	131,630.00	69,250.00	111.0%
4) Other Local Revenue		8600-8799	21,000.00	21,000.00	26,064.91	52,358.00	31,358.00	149.3%
5) TOTAL REVENUES			2,659,129.00	2,659,129.00	992,007.01	2,843,928.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,182,673.00	1,182,673.00	324,626.05	1,153,367.00	29,306.00	2.5%
2) Classified Salaries		2000-2999	112,178.00	112,178.00	25,184.01	112,178.00	0.00	0.0%
3) Employee Benefits		3000-3999	547,429.00	547,429.00	118,234.23	502,094.00	45,335.00	8.3%
4) Books and Supplies		4000-4999	161,374.00	161,374.00	51,371.55	273,698.00	(112,324.00)	-69.6%
5) Services and Other Operating Expenses		5000-5999	732,744.00	732,744.00	203,175.37	750,347.00	(17,603.00)	-2.4%
6) Depreciation		6000-6999	14,668.00	14,668.00	57,650.50	83,845.00	(69,177.00)	-471.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,413.00	48,413.00	0.00	48,413.00	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			2,799,479.00	2,799,479.00	780,241.71	2,923,942.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,350.00)	(140,350.00)	211,765.30	(80,014.00)		
D. OTHER FINANCING SOURCES/USES								
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)			(140,350.00)	(140,350.00)	211,765.30	(80,014.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	693,943.00	693,943.00		942,528.00	248,585.00	35.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,943.00	693,943.00		942,528.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,943.00	693,943.00		942,528.00		
2) Ending Net Position, June 30 (E + F1e)			553,593.00	553,593.00		862,514.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	139,974.00	139,974.00		146,197.00		
b) Restricted Net Position		9797	94,886.00	94,886.00		96,671.00		
c) Unrestricted Net Position		9790	318,733.00	318,733.00		619,646.00		

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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,312,569.00	1,312,569.00	322,252.00	1,139,726.00	(172,843.00)	-13.2%
Education Protection Account State Aid - Current Year		8012	458,755.00	458,755.00	130,675.00	522,701.00	63,946.00	13.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
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	743,021.00	743,021.00	198,565.00	761,946.00	18,925.00	2.5%
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%
TOTAL LCFF SOURCES			2,514,345.00	2,514,345.00	651,492.00	2,424,373.00	(89,972.00)	-3.6%
FEDERAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	44,388.00	44,388.00	7,887.22	51,534.00	7,146.00	16.1%
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	7,016.00	7,016.00	0.00	6,612.00	(404.00)	-5.8%
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, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
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	131,168.00	167,421.00	167,421.00	New
TOTAL FEDERAL REVENUE			61,404.00	61,404.00	139,055.22	235,567.00	174,163.00	283.6%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,860.00	10,860.00	0.00	10,860.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	51,520.00	51,520.00	(1,107.92)	49,644.00	(1,876.00)	-3.6%
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	155,745.80	50,369.00	50,369.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	20,757.00	20,757.00	20,757.00	New
TOTAL, OTHER STATE REVENUE			62,380.00	62,380.00	175,394.88	131,630.00	69,250.00	111.0%
OTHER LOCAL REVENUE								
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	17,000.00	17,000.00	436.80	0.00	(17,000.00)	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.00	4,000.00	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	25,628.11	48,358.00	48,358.00	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%
TOTAL, OTHER LOCAL REVENUE			21,000.00	21,000.00	26,064.91	52,358.00	31,358.00	149.3%
TOTAL REVENUES			2,659,129.00	2,659,129.00	992,007.01	2,843,928.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	933,136.00	933,136.00	234,468.56	880,084.00	53,052.00	5.7%
Certificated Pupil Support Salaries		1200	90,204.00	90,204.00	26,974.56	92,578.00	(2,374.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	159,333.00	159,333.00	53,182.93	180,705.00	(21,372.00)	-13.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,182,673.00	1,182,673.00	324,626.05	1,153,367.00	29,306.00	2.5%
CLASSIFIED SALARIES								
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	2,545.21	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	103,239.00	103,239.00	22,636.80	103,239.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			112,178.00	112,178.00	25,184.01	112,178.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	202,778.00	202,778.00	48,887.99	173,756.00	29,022.00	14.3%
PERS		3201-3202	41,700.00	41,700.00	9,237.67	38,079.00	3,621.00	8.7%
CASDI/Medicare/Alternative		3301-3302	29,568.00	29,568.00	7,694.00	28,960.00	608.00	2.1%
Health and Welfare Benefits		3401-3402	251,601.00	251,601.00	46,527.28	240,009.00	11,592.00	4.6%
Unemployment Insurance		3501-3502	637.00	637.00	172.39	622.00	15.00	2.4%
Workers' Compensation		3601-3602	21,145.00	21,145.00	5,714.90	20,668.00	477.00	2.3%
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%
TOTAL, EMPLOYEE BENEFITS			547,429.00	547,429.00	119,234.23	502,094.00	45,335.00	8.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,240.00	9,240.00	0.00	9,240.00	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	142,117.00	142,117.00	21,020.95	192,413.00	(50,296.00)	-35.4%
Noncapitalized Equipment		4400	10,000.00	10,000.00	30,350.60	72,045.00	(62,045.00)	-620.5%
Food		4700	17.00	17.00	0.00	0.00	17.00	100.0%
TOTAL, BOOKS AND SUPPLIES			161,374.00	161,374.00	51,371.55	273,698.00	(112,324.00)	-69.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	189,771.00	189,771.00	25,377.53	193,517.00	(3,746.00)	-2.0%
Travel and Conferences		5200	26,258.00	26,258.00	24,340.00	39,218.00	(12,960.00)	-49.4%
Dues and Memberships		5300	2,240.00	2,240.00	204.00	2,240.00	0.00	0.0%
Insurance		5400-5450	11,707.00	11,707.00	11,427.00	11,427.00	280.00	2.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,562.00	108,562.00	35,802.75	116,665.00	(8,103.00)	-7.5%
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	384,973.00	384,973.00	102,400.00	369,913.00	15,060.00	3.9%
Communications		5900	9,233.00	9,233.00	3,624.09	17,367.00	(8,134.00)	-88.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			732,744.00	732,744.00	203,175.37	750,347.00	(17,603.00)	-2.4%

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	14,668.00	14,868.00	57,650.50	83,845.00	(69,177.00)	-471.6%
TOTAL DEPRECIATION			14,668.00	14,868.00	57,650.50	83,845.00	(69,177.00)	-471.6%
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	48,413.00	48,413.00	0.00	48,413.00	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)			48,413.00	48,413.00	0.00	48,413.00	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			2,799,479.00	2,799,479.00	780,241.71	2,923,942.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
6230		22,209.00
6300		44,638.00
7311		354.00
9010		29,470.00
Total, Restricted Net Position		<u>96,671.00</u>

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)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
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%
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%
3. Charter School Funded County Program ADA						
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%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
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	241.80	241.80	238.85	231.71	(10.09)	-4%
6. Charter School County Program Alternative Education ADA						
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%
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%
7. Charter School Funded County Program ADA						
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%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	241.80	241.80	238.85	231.71	(10.09)	-4%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	241.80	241.80	238.85	231.71	(10.09)	-4%

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,923,942.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	219,204.00
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	26,194.00
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 9200	7699 7651	0.00
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)				26,194.00
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)				2,678,544.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		238.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,214.34
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	2,421,037.55	10,448.57
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)	2,421,037.55	10,448.57
B. Required effort (Line A.2 times 90%)	2,178,933.80	9,403.71
C. Current year expenditures (Line I.E and Line II.B)	2,678,544.00	11,214.34
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 2022-23 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

SACS2020ALL Financial Reporting Software - 2020.2.0
11/18/2020 11:50:59 AM

56-72546-0120634

First Interim
2020-21 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) - 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

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

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

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

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

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

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-DEPENDENCY - (F) - If data have changed that affect other forms, the

SACS2020ALL Financial Reporting Software - 2020.2.0
56-72546-0120634-Architecture, Construction & Engineering Charter High-First Interim 2020-21 Original Budget
11/18/2020 11:50:59 AM

affected forms must be opened and saved.

PASSED

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
11/18/2020 11:51:07 AM

56-72546-0120634

First Interim
2020-21 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) - 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

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 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 - (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

SACS2020ALL Financial Reporting Software - 2020.2.0

56-72546-0120634-Architecture, Construction & Engineering Charter High-First Interim 2020-21 Board Approved Operating Budget

11/18/2020 11:51:07 AM

affected forms must be opened and saved.

PASSED

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
11/18/2020 11:51:14 AM

56-72546-0120634

First Interim
2020-21 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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

62	3220	0	0000	0000	9791	3220	9791	-16,363.00
----	------	---	------	------	------	------	------	------------

Explanation: In accordance with the CARES Act, ACE spent a portion of these dollars during fiscal year 2019-20. However, the accounting guidance did not allow ACE to record 2019-20 revenue. For this reason, ACE carried forward a negative fund balance.

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

INTRAED-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.

SACS2020ALL Financial Reporting Software - 2020.2.0
11/18/2020 11:51:21 AM

56-72546-0120634

First Interim
2020-21 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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

62	3220	0	0000	0000	9791	3220	9791	-16,363.06
----	------	---	------	------	------	------	------	------------

Explanation: In accordance with the CARES Act, ACE spent a portion of these dollars during fiscal year 2019-20. However, the accounting guidance did not allow ACE to record 2019-20 revenue. For this reason, ACE carried forward a negative fund balance.

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

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

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

INTRAID-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.