

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Bay Area Technology School

CDS #: #VALUE!

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0661

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Shirene Moreira
Name

Director, District Advisory Services
Title

510-670-4192
Telephone

smoreira@acoe.org
Email address

For Approving Entity:

Minh Co
Name

Accounting Manager
Title

510-879-0132
Telephone

minh.co@ousd.org
Email address

For Charter School:

Seth Feldman
Name

Principal / CEO
Title

510-382-9932
Telephone

director@baytechschool.org
Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____

Date: _____

Charter School Official
(Original signature required)

Printed
Name: _____

Title: _____

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed
Name: _____

Title: _____

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
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Charter School Name: Bay Area Technology School

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Charter Approving Entity: Oakland Unified School District

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This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,043,740.00		2,043,740.00
Education Protection Account State Aid - Current Year	8012	266,748.00		266,748.00
State Aid - Prior Years	8019	(2,794.00)		(2,794.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	722,933.00		722,933.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,030,627.00	0.00	3,030,627.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		272,042.00	272,042.00
Special Education - Federal	8181, 8182		39,793.00	39,793.00
Child Nutrition - Federal	8220		21,111.82	21,111.82
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	332,946.82	332,946.82
3. Other State Revenues				
Special Education - State	StateRevSE		160,279.00	160,279.00
All Other State Revenues	StateRevAO	66,715.46	183,551.71	250,267.17
Total, Other State Revenues		66,715.46	343,830.71	410,546.17

4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	284,565.43	80,807.00	365,372.43
Total, Local Revenues		284,565.43	80,807.00	365,372.43
5. TOTAL REVENUES		3,381,907.89	757,584.53	4,139,492.42
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	997,568.72	117,460.38	1,115,029.10
Certificated Pupil Support Salaries	1200	26,073.46	39,425.70	65,499.16
Certificated Supervisors' and Administrators' Salaries	1300	229,748.16	241,392.46	471,140.62
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,253,390.34	398,278.54	1,651,668.88
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	51,286.15	34,348.33	85,634.48
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	154,322.59	31,203.59	185,526.18
Other Noncertificated Salaries	2900	18,658.64	5,249.97	23,908.61
Total, Noncertificated Salaries		224,267.38	70,801.89	295,069.27
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	184,550.85	70,743.09	255,293.94
PERS	3201-3202	44,556.89	5,259.12	49,816.01
OASDI / Medicare / Alternative	3301-3302	40,859.85	10,563.58	51,423.43
Health and Welfare Benefits	3401-3402	272,045.38	48,432.17	320,477.55
Unemployment Insurance	3501-3502	7,558.97	1,554.23	9,113.20
Workers' Compensation Insurance	3601-3602	18,748.00		18,748.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	281.56	18.45	300.01
Total, Employee Benefits		568,601.50	136,570.64	705,172.14
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	58,773.61	10,000.00	68,773.61
Books and Other Reference Materials	4200	2,216.95		2,216.95
Materials and Supplies	4300	27,303.80	25,994.86	53,298.66
Noncapitalized Equipment	4400	5,609.06	2,100.03	7,709.09
Food	4700	15,987.17	55,189.00	71,176.17

Total, Books and Supplies

5. Services and Other Operating Expenditures

Subagreements for Services	5100
Travel and Conferences	5200
Dues and Memberships	5300
Insurance	5400
Operations and Housekeeping Services	5500
Rentals, Leases, Repairs, and Noncap. Improvements	5600
Transfers of Direct Costs	5700-5799
Professional/Consulting Services and Operating Expend.	5800
Communications	5900

Total, Services and Other Operating Expenditures

6. Capital Outlay

(Objects 6100-6170, 6200-6500 modified accrual basis only)

Land and Land Improvements	6100-6170
Buildings and Improvements of Buildings	6200
Books and Media for New School Libraries or Major Expansion of School Libraries	6300
Equipment	6400
Equipment Replacement	6500
Depreciation Expense (accrual basis only)	6900

Total, Capital Outlay

7. Other Outgo

Tuition to Other Schools	7110-7143
Transfers of Pass-Through Revenues to Other LEAs	7211-7213
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO
All Other Transfers	7281-7299
Transfers of Indirect Costs	7300-7399
Debt Service:	
Interest	7438
Principal (for modified accrual basis only)	7439

Total Debt Service

Total, Other Outgo

8. TOTAL EXPENDITURES

109,890.59	93,283.89	203,174.48
		0.00
9,289.30	11,724.08	21,013.38
8,236.76		8,236.76
24,037.00		24,037.00
115,807.47	9,022.00	124,829.47
113,994.00		113,994.00
		0.00
315,837.91	188,951.11	504,789.02
25,512.94	42.20	25,555.14
612,715.38	209,739.39	822,454.77
		0.00
		0.00
		0.00
		0.00
		0.00
26,152.12		26,152.12
26,152.12	0.00	26,152.12
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
0.00	0.00	0.00
0.00	0.00	0.00
2,795,017.31	908,674.35	3,703,691.66
Unrestricted	Restricted	Total

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		586,890.58	(151,089.82)	435,800.76
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(185,580.94)	185,580.94	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(185,580.94)	185,580.94	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		401,309.64	34,491.12	435,800.76
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	994,228.96	3,927.26	998,156.22
b. Adjustments/Restatements	9793, 9795	(37,550.96)	(3,927.26)	(41,478.22)
c. Adjusted Beginning Fund Balance /Net Position		956,678.00	0.00	956,678.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,357,987.64	34,491.12	1,392,478.76
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		34,491.12	34,491.12
c. Unrestricted Net Position	9790A	1,357,987.64	(0.00)	1,357,987.64
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				

In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	289,976.53	34,491.12	324,467.65
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	957,016.72		957,016.72
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	47,833.45		47,833.45
7. Other Current Assets	9340	271,851.07		271,851.07
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		1,566,677.77	34,491.12	1,601,168.89
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	208,690.13		208,690.13
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		208,690.13	0.00	208,690.13
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,357,987.64	34,491.12	1,392,478.76

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required

90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	3,703,691.66
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	332,946.82
c. Subtotal of State & Local Expenditures [a minus b]	3,370,744.84
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	26,152.12
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,344,592.72