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

CHARTER SCHOOL CERTIFICATION

	Charter School Name: Sky Mountain Charter School CDS #: 36750510115089 Charter Approving Entity: Luceme Valley USD County: San Bernardino Charter #: 905 NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid					
	submission if the following information For information regarding this report, plea					
	For County Fiscal Contact:	For Approving Entity:	For Charter School:			
	Annette Baker Name	Ooug Beaton Name	Mark Hendrie Name			
	Business Advisory Services Title	Chief Business Official Title	Director of Fiscal Services Title			
	909-388-5741 Telephone	760-248-6108 Telephone	530-295-3566 Telephone			
	Annette_Baker@sbcss.k12.ca.us Email address	douglas Beaton@lucemevalleyusd.org Email address	mhendrie@ieminc.org Email address			
(<u>X</u>)	To the entity that approved the charter sci 2019-20 CHARTER SCHOOL UNAUDITED has been approved, and is hereby filed by Signed: Charter School Conginal signature of the charter school Conginal signatur	ACTUALS FINANCIAL REPORT ALTERNA y the charter school pursuant to Education Date: 9)	TIVE FORM: This report Code Section 42100(b). 1/2020 Avoller Airector of Fiscal S	Servi (-ES		
(<u>X</u>)	is hereby filed with the County Superinter	ED ACTUALS FINANCIAL REPORT AL Indent pursuant to Education Code Section Date:	TERNATIVE FORM: This report 42100(a).			
	Printed Name:	ntative of g Entity	perintendent			
(<u>X</u>)	To the Superintendent of Public Instruction 2019-20 CHARTER SCHOOL UNAUDIT verified for mathematical accuracy by the		TERNATIVE FORM: This report has been unt to Education Code Section 42100(a).			
	Signed: County Superintender (Original signature	•				

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

Object Onds Housefulcted Besteleted

Charter Approving Entity: Lucerne Valley USD

County: San Bernardino

Charter #: 905

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	14,378,987.00		14,378,987.00
Education Protection Account State Aid - Current Year	8012	1,524,820.00		1,524,820.00
State Aid - Prior Years	8019	(8,233.00)		(8,233.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	637,364.20		637,364.20
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		16,532,938.20	0.00	16,532,938.20
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		211,547.00	211,547.00
Special Education - Federal	8181, 8182		229,305.00	229,305.00
Child Nutrition - Federal	8220		229,303.00	0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues	0110, 0200-0299	0.00	440,852.00	440,852.00
Total, Tederal Nevertues		0.00	440,032.00	440,032.00
3. Other State Revenues				
Special Education - State	StateRevSE		964,258.00	964,258.00
All Other State Revenues	StateRevAO	320,967.64	112,623.93	433,591.57
Total, Other State Revenues		320,967.64	1,076,881.93	1,397,849.57
4. Other Local Revenues		4- 0-0 40		4- 4-
All Other Local Revenues	LocalRevAO	47,276.43	0.00	47,276.43
Total, Local Revenues		47,276.43	0.00	47,276.43
5. TOTAL REVENUES		16,901,182.27	1,517,733.93	18,418,916.20
		,,	, , , , , , , , , , , , , , , , , , , ,	-, -,
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	4,365,488.76	629,215.58	4,994,704.34
Certificated Pupil Support Salaries	1200	214,058.52	71,055.06	285,113.58
Certificated Supervisors' and Administrators' Salaries	1300	480,184.67	53,131.78	533,316.45
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		5,059,731.95	753,402.42	5,813,134.37
2. Noncertificated Salaries				
Noncertificated Jalaries Noncertificated Instructional Salaries	2100	1,575.00	0.00	1,575.00
Noncertificated Instructional Salaries Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	78,577.45	0.00	78,577.45
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries	2000	80,152.45	0.00	80,152.45
. Stat, Honortinoatoa Galarico		00,102.70	0.00	00,102.40

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

3. Employee Benefits	December (Inc.)	CDS #: 36750510115089	Hansatala (a.d.	Destricted	T - 4 - 1
STRS 3101-3102 760,833.93 82,456.77 843.290.	Description	Object Code	Unrestricted	Restricted	Total
PERS 3201-3202 29.202.22 3.291.82 32.494.4					
OASDI / Medicare / Alternative 3301-3302 86,928.59 8,273.43 95,202.4 Health and Welfare Benefits 3401-3402 940,882.45 70,090.57 1,010,973.1 Unemployment Insurance 3601-3602 2,460.12 348.17 2,808.3 Workers' Compensation Insurance 3601-3602 35,816.59 4,872.40 40,688.5 OPEB, Allocated 3701-3702 0,00 0,00 0,00 O.00		3101-3102	·	·	843,290.70
Health and Welfare Benefits	PERS	3201-3202	29,202.22	3,291.82	32,494.04
Unemployment Insurance 3501-3502 2.460.12 348.17 2.808.2	OASDI / Medicare / Alternative	3301-3302	86,928.59	8,273.43	95,202.02
Workers' Compensation Insurance 3601-3602 35,816.59 4,872.40 40,868.00 OPEB, Alcive Employees 3701-3702 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00 Total, Employee Benefits 1,856,123.90 169,333.16 2,025,457.1 4. Books and Supplies 400 0.00 0.00 0.00 Approved Textbooks and Core Curricula Materials 4100 0.00 0.00 0.00 Books and Other Reference Materials 4200 0.00 0.00 0.00 0.00 Materials and Supplies 4300 2,069,850.00 33,112.09 2,102,962.1 Noncapitalized Equipment 4400 0.00 0.00 0.00 Total, Books and Supplies 2069,850.00 33,112.09 2,102,962.1 5. Services and Other Operating Expenditures 2069,850.00 33,112.09 2,102,962.1 5. Services and Other Operating Expenditures 5100 0.00 0.00 0.0 Travel and Conferences 5200 21,524.30 46,166.76<	Health and Welfare Benefits	3401-3402	940,882.45	70,090.57	1,010,973.02
Workers' Compensation Insurance 3601-3602 35,816.59 4,872.40 40,868.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00 Total, Employee Benefits 1,856,123.90 169,333.16 2,025,457.1 4. Books and Supplies 4,000 0.00 0.00 0.00 Approved Textbooks and Core Curricula Materials 4100 0.00 0.00 0.00 Books and Other Reference Materials 4200 0.00 0.00 0.00 Materials and Supplies 4300 2,089,85.00 33,112.09 2,102,962.1 Noncapitalized Equipment 4400 0.00 0.00 0.00 Total, Books and Supplies 4700 0.00 0.00 0.00 Total, Books and Supplies 5500 2,689,850.00 33,112.09 2,102,962.1 5. Services and Other Operating Expenditures 5100 0.00 0.00 0.00 Total, Books and Supplies 5100 0.00 0.00 0.00	Unemployment Insurance	3501-3502	· · · · · · · · · · · · · · · · · · ·	· ·	2,808.29
OPEB, Alciacated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Total, Employee Benefits 3901-3902 0.00 0.00 0.00 Total, Employee Benefits 1,856,123.90 169,333.16 2,025,457.4 4. Books and Supplies 4100 0.00 0.00 0.00 Approved Textbooks and Core Curricula Materials 4200 0.00 0.00 0.00 Materials and Supplies 4300 2,069,850.00 33,112.09 2,102,962.1 Noncapitalized Equipment 4400 0.00 0.00 0.0 Tool, Books and Supplies 4700 0.00 0.00 0.0 Total, Books and Supplies 5100 0.00 0.00 0.0 Travel and Conferences 5100 0.00 0.0 0.0 Services and Other Operating Expenditures 5100 0.00 0.0 7,565.1 Dues and Memberships 5300 7,565.84 0.00 7,565.1 Insurance 5			· ·		40,688.99
OPEB. Active Employees 3751-3752 0.00 0.00 0.0 Other Employee Benefits 3901-3902 0.00 0.00 0.00 4. Books and Supplies 1,856,123.90 169,333.16 2,025,457.0 4. Books and Supplies 4100 0.00 0.00 0.00 Materials and Supplies 4200 0.00 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 0.00 Food 4700 0.00 0.00 0.00 Total, Books and Supplies 2,069,850.00 33,112.09 2,102,962.0 5. Services and Other Operating Expenditures 2,069,850.00 33,112.09 2,102,962.0 5. Services and Other Operating Expenditures 5100 0.00 0.00 0.0 Travel and Conferences 5200 21,524.30 46,166.76 67,691.1 Dues and Memberships 5300 7,565.84 0.00 7,565.1 Insurance 5400 73,939.0 0.00 7,565.1 Rentals, Leases, Repairs, and Noncap. Improvements <t< td=""><td>·</td><td></td><td></td><td>·</td><td>0.00</td></t<>	·			·	0.00
Other Employee Benefits					0.00
Total, Employee Benefits					0.00
4. Books and Supplies 4100 0.00 0.00 0.00 Books and Other Reference Materials 4200 0.00 0.00 0.00 0.00 Materials and Supplies 4300 2,069,850.00 33,112.09 2,102,962. Noncapitalized Equipment 4400 0.00 0.00 0.00 0.00 Food 4700 0.00 0.00 0.00 0.00 0.00 Total, Books and Supplies 5. Services and Other Operating Expenditures 5. Services Services 5. Services Se		3901-3902			
Approved Textbooks and Core Curricula Materials	rotal, Employee Benefits		1,856,123.90	169,333.16	2,025,457.06
Approved Textbooks and Core Curricula Materials	1 Rooks and Supplies				
Books and Other Reference Materials		4400	0.00	0.00	0.00
Materials and Supplies A300 2,069,850.00 33,112.09 2,102,962.00 Noncapitalized Equipment A400 0.00					0.00
Noncapitalized Equipment					0.00
Food Total, Books and Supplies 4700 0.00 0.00 0.00 0.00 0.00 0.00 0.00	··			· ·	
Total, Books and Supplies					0.00
5. Services and Other Operating Expenditures 5100 0.00 0.00 0.00 Travel and Conferences 5200 21,524.30 46,166.76 67,691.0 Dues and Memberships 5300 7,565.84 0.00 7,565.8 Insurance 5400 73,939.00 0.00 73,939.0 Operations and Housekeeping Services 5500 2,810.33 0.00 2,810.3 Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.6 Transfers of Direct Costs 5700-5799 0.00 0.00 0.0 Professional/Consulting Services and Operating Expend. 5800 4,830,330.82 1,437,222.84 6,267,553.0 Communications 5900 32,698.40 2,351.72 35,050. Total, Services and Other Operating Expenditures 500 5,021,684.91 1,486,620.78 6,508,305.6 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) 6200 0.0 0.0 Buildings and Improvements 6100-6170 0.0 0.0 0.0	Food	4700			0.00
Subagreements for Services 5100 0.00	Total, Books and Supplies		2,069,850.00	33,112.09	2,102,962.09
Subagreements for Services 5100 0.00					
Travel and Conferences 5200 21,524.30 46,166.76 67,691.0 Dues and Memberships 5300 7,565.84 0.00 7,565.8 Insurance 5400 73,939.00 0.00 73,939.0 Operations and Housekeeping Services 5500 2,810.33 0.00 2,810.33 Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.4 Transfers of Direct Costs 5700-5799 0.00 0.00 0.0 Professional/Consulting Services and Operating Expend. 5800 4,830,330.82 1,437,222.84 6,267,553.6 Communications 5900 32,698.40 2,351.72 35,050. Total, Services and Other Operating Expenditures 5,021,684.91 1,486,620.78 6,508,305.6 6. Capital Outlay 6100-6170 0.0 0.0 0.0 Land and Land Improvements 6200 0.0 0.0 0.0 Buildings and Improvements of Buildings 6200 0.0 0.0 0.0 Expansion of School Libraries 6300 0.0					
Dues and Memberships 5300 7,565.84 0.00 7,565.81 Insurance 5400 73,939.00 0.00 73,939.00 Operations and Housekeeping Services 5500 2,810.33 0.00 2,810.3 Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.4 Transfers of Direct Costs 5700-5799 0.00 0.00 0.00 Professional/Consulting Services and Operating Expend. 5800 4,830,330.82 1,437,222.84 6,267,553.4 Communications 5900 32,698.40 2,351.72 35,050. Total, Services and Other Operating Expenditures 5,021,684.91 1,486,620.78 6,508,305.4 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements 6200 0.0 Buildings and Improvements of Buildings 6200 0.0 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.0 Equipment 6400 0.0 Equipment Replacement 6500 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0	Subagreements for Services	5100			0.00
Insurance 5400 73,939.00 0.00 73,939.00 0.00 73,939.00 0.00 73,939.00 0.00 73,939.00 0.00 73,939.00 0.00 2,810.33 0.00 2,810.33 0.00 2,810.33 0.00 2,810.33 0.00	Travel and Conferences	5200	21,524.30	46,166.76	67,691.06
Operations and Housekeeping Services 5500 2,810.33 0.00 2,810.35 Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.65 17ansfers of Direct Costs 5700-5799 0.00 0.	Dues and Memberships	5300	7,565.84	0.00	7,565.84
Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.6 5700-5799 0.00 0	Insurance	5400	73,939.00	0.00	73,939.00
Rentals, Leases, Repairs, and Noncap. Improvements 5600 52,816.22 879.46 53,695.6 5700-5799 0.00 0	Operations and Housekeeping Services	5500	2,810.33	0.00	2,810.33
Transfers of Direct Costs		5600	· ·	879.46	53,695.68
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 7. Other Outgo 4,830,330.82 1,437,222.84 6,267,553.6 4,830,330.82 1,437,222.84 6,267,553.6 32,698.40 2,351.72 35,050. 5,021,684.91 1,486,620.78 6,508,305.6 6,508,305.6 6,508,305.6 6,508,305.6 6200 6200 6300 6400 6400 6400 6500 6500 6500 6500 7. Other Outgo					0.00
Communications Total, Services and Other Operating Expenditures Total, Services and Other Operating Expenditures S,021,684.91 1,486,620.78 6,508,305.6					
Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 5,021,684.91 1,486,620.78 6,508,305.6 6100-6170 6200 6100-6170 6200 6200 6300 6300 6400 6400 6400 6400 6500 6900 6900 6900 6900 6900 6900 69					
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (accrual basis only) Total, Capital Outlay 6. Capital Outlay 6100-6170 6200 6200 6200 6300 6300 6400 6400 6400 6500 6900 6900 6900 6900 6900 6900 69		3900		·	
(Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.0 Land and Land Improvements 6100-6170 0.0 Buildings and Improvements of Buildings 6200 0.0 Books and Media for New School Libraries or Major 6300 0.0 Expansion of School Libraries 6300 0.0 Equipment 6400 0.0 Equipment Replacement 6500 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0	rotal, Services and Other Operating Expenditures		5,021,684.91	1,480,020.78	6,508,305.69
(Objects 6100-6170, 6200-6500 modified accrual basis only) 6100-6170 0.0 Land and Land Improvements 6100-6170 0.0 Buildings and Improvements of Buildings 6200 0.0 Books and Media for New School Libraries or Major 6300 0.0 Expansion of School Libraries 6300 0.0 Equipment 6400 0.0 Equipment Replacement 6500 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0	6 Capital Outlay				
Land and Land Improvements 6100-6170 0.0 Buildings and Improvements of Buildings 6200 0.0 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.0 Equipment 6400 0.0 0.0 Equipment Replacement 6500 0.0 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0		als ()			
Buildings and Improvements of Buildings 6200 0.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 Equipment 6400 0.00 Equipment Replacement 6500 0.00 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.00 Total, Capital Outlay 23,575.00 0.00 23,575.00 7. Other Outgo					0.00
Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.0	·				0.00
Expansion of School Libraries 6300 0.0 Equipment 6400 0.0 Equipment Replacement 6500 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.0 7. Other Outgo		6200			0.00
Equipment 6400 0.0 Equipment Replacement 6500 0.0 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.0 Total, Capital Outlay 23,575.00 0.00 23,575.00 7. Other Outgo	· ·				
Equipment Replacement 6500 Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.00 Total, Capital Outlay 23,575.00 0.00 23,575.00 7. Other Outgo	Expansion of School Libraries				0.00
Depreciation Expense (accrual basis only) 6900 23,575.00 0.00 23,575.00 Total, Capital Outlay 23,575.00 0.00 23,575.00 7. Other Outgo					0.00
Total, Capital Outlay 23,575.00 0.00 23,575.00 7. Other Outgo	Equipment Replacement	6500			0.00
7. Other Outgo	Depreciation Expense (accrual basis only)	6900	23,575.00	0.00	23,575.00
	Total, Capital Outlay		23,575.00	0.00	23,575.00
Tuition to Other Schools 7110 7112 0.00 0.00	<u> </u>				
1 Tuttori to Ottlet 3010015 7 1 10-7 143 0.00 0.00 0.1	Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs 7211-7213 0.00 0.00 0.00	Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE 0.00 0.0	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
			0.00	0.00	0.00
					0.00
					0.00
Debt Service:		1300-1399	0.00	0.00	0.00
		7400	0.00	0.00	0.00
			0.00	0.00	0.00
	• •	7439			0.00
				0.00	0.00
Total, Other Outgo 0.00 0.00 0.00	Total, Other Outgo		0.00	0.00	0.00
A TOTAL EVENINITUES					
	8. TOTAL EXPENDITURES		14,111,118.21	2,442,468.45	16,553,586.66

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,790,064.06	(924,734.52)	1,865,329.54
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts	7000 7000	0.00	0.00	0.00
(must net to zero)	8980-8999	(499,639.98)	499,639.98	0.00
(0000 0000	(100,000.00)	100,000.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(499,639.98)	499,639.98	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION	(C+D4)	2,290,424.08	(425,094.54)	1,865,329.54
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	6,263,110.41	747,893.66	7,011,004.07
b. Adjustments/Restatements	9793, 9795	(46,209.55)	0.00	(46,209.55)
c. Adjusted Beginning Fund Balance /Net Position		6,216,900.86	747,893.66	6,964,794.52
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		8,507,324.94	322,799.12	8,830,124.06
Components of Ending Fund Balance (Modified Accrual Basis	only)			
a. Nonspendable				
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				
Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated	0700			0.00
Reserve for Economic Uncertainties Heads in a diffusion and a second to the s	9789			0.00
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		747,893.66	747,893.66
11	07004	0.507.004.04	(405.004.5.1)	0.000.000.10
c. Unrestricted Net Position	9790A	8,507,324.94	(425,094.54)	8,082,230.40

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

2. Investments	Description	Object Code	Unrestricted	Restricted	Total
In County Treasury	G. ASSETS	•			
Fair Value Adjustment to Cash in County Treasury 9111 0.00 0.00 0.00 0.00 1n Banks 9120 8,250,059.27 (179,016.88) 8,071,042.39 1n Revolving Fund 9130 0.00	1. Cash				
In Banks	In County Treasury	9110	0.00	0.00	0.00
In Revolving Fund 9130 0.00 0.00 0.00 0.00 0.00 With Fiscal Agent/Trustee 9135 0.00 0	Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
With Fiscal Agent/Trustee 9135 0.00 0.00 0.00 Collections Awaiting Deposit 9140 0.00 0.00 0.00 3. Accounts Receivable 9200 2,633,649.21 501,816.00 3,135,465.21 4. Due from Grantor Governments 9290 0.00 0.00 0.00 5. Stores 9320 0.00 0.00 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 0.00 0.00 7. Other Current Assets 9340 0.00 0.00 0.00 8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 1. LIABILITIES 1. Accounts Payable 9500 696,901.62 0.00 696,901.62 0.00 11,932.00 1,712,939.00 0.00 1,712,939.00 1,712,939.00 0.00 1,712,939.00 0.00 1,712,939.00	In Banks	9120	8,250,059.27	(179,016.88)	8,071,042.39
Collections Awaiting Deposit 9140 0.00	In Revolving Fund	9130	0.00	0.00	0.00
2. Investments	With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
3. Accounts Receivable 9200 2,633,649.21 501,816.00 3,135,465.21 4. Due from Grantor Governments 9290 0.00 0.00 0.00 5. Stores 9320 0.00 0.00 0.00 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 0.00 0.00 7. Other Current Assets 9340 0.00 0.00 0.00 8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 3. Current Loans 9690 0.00 0.00 0.00 0.00 4. Deferred Inflows of Resources 9690 0.00 0.00 0.00 5. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 5. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 6. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 7. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 8. Capital Assets (accrual assets only) 0.00 0.00 0.00 9. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 9. TOTAL DEFERRED INFLOWS OF RESOURCES 0.00	Collections Awaiting Deposit	9140	0.00	0.00	0.00
4. Due from Grantor Governments 9290 0.00 0.00 0.00 5. Stores 9320 0.00 0.00 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 0.00 0.00 7. Other Current Assets 9340 0.00 0.00 0.00 8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 0.00 1. Accounts Payable 9500 696,901.62 0.00 696,901.62 0.00 0.00 11,932.00 0.00 11,932.00 0.00 11,932.00 0.00 11,932.00 0.00 11,932.00 0.00 1712,939.00 0.00 1,712,939.00 0.00 1,712,939.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	2. Investments	9150	0.00	0.00	0.00
5. Stores 9320 0.00 0.00 0.00 6. Prepaid Expenditures (Expenses) 9330 0.00 0.00 0.00 7. Other Current Assets 9340 0.00 0.00 0.00 8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 0.00 1. Accounts Payable 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 1,712,939.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Uneamed Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. Deferred Inflows of Resources 9690 0.00 0.00 0.00 <t< td=""><td>3. Accounts Receivable</td><td>9200</td><td>2,633,649.21</td><td>501,816.00</td><td>3,135,465.21</td></t<>	3. Accounts Receivable	9200	2,633,649.21	501,816.00	3,135,465.21
6. Prepaid Expenditures (Expenses) 7. Other Current Assets 9340 9. Capital Assets (accrual basis only) 9400-9489 9. TOTAL ASSETS 10,929,097.56 11,929,097.56 12,799.12 11,251,896.68 11. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4. Due from Grantor Governments	9290	0.00	0.00	0.00
7. Other Current Assets 8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.00	5. Stores	9320	0.00	0.00	0.00
8. Capital Assets (accrual basis only) 9400-9489 45,389.08 0.00 45,389.08 9. TOTAL ASSETS 10,929,097.56 322,799.12 11,251,896.68 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 1. LIABILITIES 1. Accounts Payable 9500 9590 11,932.00 0.00 11,932.00 0.00 11,932.00 0.00 11,932.00 0.00 11,712,939.00 0.00 17,12,939.00 17,12,939.00 0.00 0.00 17,12,939.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
9. TOTAL ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 1. LIABILITIES 1. Accounts Payable 2. Due to Grantor Governments 9590 11,932.00 0.00 1,712,939.00 1,712,939.00 1,712,939.00 5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	7. Other Current Assets	9340	0.00	0.00	0.00
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 3. Accounts Payable 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES 7. DEFERRED INFLOWS OF RESOURCES 8. Deferred Inflows of Resources 9490 0.00	8. Capital Assets (accrual basis only)	9400-9489	45,389.08	0.00	45,389.08
H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 2. TOTAL DEFERRED OUTFLOWS 3. Accounts Payable 4. Unearned Revenue 5. Long-Term Liabilities (accrual basis only) 6. TOTAL LIABILITIES 7. DEFERRED INFLOWS OF RESOURCES 8. Deferred Inflows of Resources 9490 0.00					
1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 0.00 I. LIABILITIES 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00	9. TOTAL ASSETS		10,929,097.56	322,799.12	11,251,896.68
1. Deferred Outflows of Resources 9490 0.00 0.00 0.00 2. TOTAL DEFERRED OUTFLOWS 0.00 0.00 0.00 0.00 I. LIABILITIES 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00					
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I. LIABILITIES 1. Accounts Payable 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00	Deferred Outflows of Resources	9490	0.00	0.00	0.00
I. LIABILITIES 1. Accounts Payable 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00					
1. Accounts Payable 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00	2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
1. Accounts Payable 9500 696,901.62 0.00 696,901.62 2. Due to Grantor Governments 9590 11,932.00 0.00 11,932.00 3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00	L LIABULTIES				
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3. Current Loans 9640 1,712,939.00 0.00 1,712,939.00 4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00	1				
4. Unearned Revenue 9650 0.00 0.00 0.00 5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00					
5. Long-Term Liabilities (accrual basis only) 9660-9669 0.00 0.00 0.00 6. TOTAL LIABILITIES 2,421,772.62 0.00 2,421,772.62 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00 0.00					
6. TOTAL LIABILITIES 2,421,772.62 2,421,772.62 2,421,772.62 3. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 0.00					
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00	5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00	6 TOTAL LIABILITIES		2 421 772 62	0.00	2 421 772 62
1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00	O. TOTAL EMBIETTES		2,421,112.02	0.00	2,121,112.02
1. Deferred Inflows of Resources 9690 0.00 0.00 0.00 2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00	J. DEFERRED INFLOWS OF RESOURCES				
2. TOTAL DEFERRED INFLOWS 0.00 0.00 0.00		9690	0.00	0.00	0.00
	II Bololiou lillowe of Necculoce	0000	0.00	0.00	0.00
	2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION			0.00	0.00	2.00
14 1 0115 5/15/11 1 0 0 11 0 11	K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)	Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 +	J2)			
(must agree with Line F2) 8,830,124.06	(must agree with Line F2)		8,507,324.94	322,799.12	8,830,124.06

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

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	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

July 1, 2019 to June 30, 2020

Charter School Name: Sky Mountain Charter School

CDS #: 36750510115089

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)	16,553,586.66
 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] 	440,852.00
c. Subtotal of State & Local Expenditures [a minus b]	16,112,734.66
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	23,575.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	16,089,159.66