

REPORT 7 - PRE-CLOSING TRIAL BALANCE  
 CA School Finance Authority - 0985  
 Fund 0526  
 Fiscal Year 2019 - 20  
 As of 06/30/2020

Business Unit: 0985 - CA School Finance Authority  
 Fund: 0526 - School Finance Authority Fund,  
 Subfund:

Report ID: RPTGL068  
 Run Date: 11/04/2020  
 Run Time: 09:26:24  
 Adjustment Period: 998

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1130	Revolving Fund Cash	1,483.74	
1210	SMIF Deposits	1,392,000.00	
1313	AR - Revenue	193,921.89	
1319	AR - Other	55,608.75	
1410	Due From Other Funds	304,603.11	
1600	Provision For Deferred AR		55,608.75* 1)
1710	Expense Advances	2,049.67	
2341	Equipment	7,751.38	
2349	Accum Depr - Equipment		7,751.38* 2)
2500	Provi-Defer Interfund Loans AP	14,378.14	
3010	Accounts Payable		13,264.19
3114	Due to Other Funds - Current		186,653.89
4050	Interfund Loans Payable		14,378.14
5540	Retained Earnings		1,369,504.87
65	Unapp InterUnit Transfers	884.83 3)	
8000	Operating Revenue		666,650.86
9000	Appropriated Expenses	338,130.57	
9998	Supplementary Pension Assessme	3,000.00 4)	
Fund	0526	2,313,812.08	2,313,812.08

- 1) Normal balance of GL 1600 is credit balance
- 2) Normal balance of GL 2349 is credit balance
- 3) GL 65 (Unapp Interunit Transfers) is equivalent to GL 1140 (Cash in State Treasury)
- 4) FY 2019-20 Supplementary Pension Assessment (Pending Executive Order # XXX) is accrued at Fund level per GC 13344.  
 The corresponding Account on Report 7 will be 9998.

REPORT 8 - POST-CLOSING TRIAL BALANCE  
 CA School Finance Authority - 0985  
 Fund 0526  
 Fiscal Year 2019 - 20  
 As of 06/30/2020

Business Unit: 0985 - CA School Finance Authority  
 Fund: 0526 - School Finance Authority Fund,  
 Subfund:

Report ID: RPTGL069  
 Run Date: 11/04/2020  
 Run Time: 10:58:53  
 Adjustment Period: 998

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1130	Revolving Fund Cash	1,483.74	
1210	SMIF Deposits	1,392,000.00	
1313	AR - Revenue	193,921.89	
1319	AR - Other	55,608.75	
1410	Due From Other Funds	304,603.11	
1600	Provision For Deferred AR		55,608.75* 1)
1710	Expense Advances	2,049.67	
2341	Equipment	7,751.38	
2349	Accum Depr - Equipment		7,751.38* 2)
2500	Provi-Defer Interfund Loans AP	14,378.14	
3010	Accounts Payable		13,264.19
3114	Due to Other Funds - Current		186,653.89
4050	Interfund Loans Payable		14,378.14
5540	Retained Earnings		1,695,025.16
65	Unapp InterUnit Transfers	884.83 3)	
Fund	0526	1,972,681.51	1,972,681.51

- 1) Normal balance of GL 1600 is credit balance
- 2) Normal balance of GL 2349 is credit balance
- 3) GL 65 (Unapp Interunit Transfers) is equivalent to GL 1140 (Cash in State Treasury)

**REPORT 8 – SUBSIDIARIES ( FILE  
 CA School Finance Authority - 0985  
 Fund 0526  
 Fiscal Year 2019-20  
 As of 06/30/2020**

**Business Unit :** 0985 - CA School Finance Authority  
**Fund :** 0526 - School Finance Authority Fund,  
**Subfund :**

**Report ID :** RPTGL114  
**Run Date :** 11/04/2020  
**Run Time :** 09:34:37  
**Adjustment Period :** 998

ACCOUNT	ACCOUNT TITLE		DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY TITLE		
1410		DUE FROM OTHER FUNDS		
	0001	GENERAL FUND	965.00	
	0681	SURPLUS MONEY INVESTMENT FUND	3,842.12	
	0890	FEDERAL TRUST FUND	242,890.74	
	9734	CHARTER SCHOOL FACILITIES ACCO	56,905.25	
	TOTAL ACCOUNT	1410	304,603.11	
1600**		PROVISION FOR DEFERRED AR 013190000		55,608.75
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS				
	TOTAL ACCOUNT	1600		55,608.75
3114		DUE TO OTHER FUNDS - CURRENT		
	0001	GENERAL FUND		10,000.88
	0681	SURPLUS MONEY INVESTMENT FUND		3,000.00
	9731	LEGAL SERVICES REVOLVING FUND		8,855.00
	9734	CHARTER SCHOOL FACILITIES ACCO		164,798.01
	TOTAL ACCOUNT	3114		186,653.89
4050		INTERFUND LOANS PAYABLE		
	0681	SURPLUS MONEY INVESTMENT FUND		14,378.14
	TOTAL ACCOUNT	4050		14,378.14
	TOTAL FUND	0526	47,962.33	

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE  
 CA School Finance Authority - 0985  
 Fund 0526  
 Fiscal Year 2019 - 20  
 As of 06/30/2020

Business Unit:	0985 - CA School Finance Authority	Report ID:	RPTGL113
Fund:	0526 - School Finance Authority	Run Date:	11/04/2020
	Fund,		
Subfund:		Run Time:	11:41:59
		Adjustment Period:	998

Account Number	Account Title	Total
5540	Retained Earnings, July 1, 2019	1,369,504.87
	Additions:	
8000	Operating Revenue	
	666,650.86	
	Total Additions	666,650.86
	Deductions:	
9000	Appropriated Expenses	
	338,130.57	
9998	Supplementary Pension Assessme	
	3,000.00	
	Total Deductions	341,130.57
	Adjustments to Fund Balance:	
	Total Adjustments	0.00
5540	Retained Earnings, June 30, 2020	1,695,025.16

\_\_\_\_\_  
 Name of Contact Person (Type or Print)

\_\_\_\_\_  
 Telephone Number

**REPORT 20 - STATEMENT OF FINANCIAL CONDITION**  
**CA School Finance Authority - 0985**  
**Fund 0526**  
**Fiscal Year 2019-20**  
**As of 06/30/2020**

**Business Unit :** 0985 - CA School Finance Authority  
**Fund :** 0526 - School Finance Authority Fund,  
**Subfund :**

**Report ID :** RPTGL077  
**Run Date :** 11/04/2020  
**Run Time :** 10:25 AM  
**Adjustment Period :** 998

**Assets**

<u>Account</u>	<u>Account Title</u>	<u>Balance</u>
65	Unapp InterUnit Transfers	884.83
1130	Revolving Fund Cash	1,483.74
1210	SMIF Deposits	1,392,000.00
1313	AR - Revenue	193,921.89
1319	AR - Other	55,608.75
1410	Due From Other Funds	304,603.11
1600	Provision For Deferred AR	(55,608.75)
1710	Expense Advances	2,049.67
2341	Equipment	7,751.38
2349	Accum Depr - Equipment	(7,751.38)
2500	Provi-Defer Interfund Loans AP	14,378.14
<b>Total Assets</b>		<b>1,909,321.38</b>

**Liabilities & Fund Equity**

<u>Account</u>	<u>Account Title</u>	<u>Balance</u>
3010	Accounts Payable	(13,264.19)
3114	Due to Other Funds - Current	(186,653.89)
4050	Interfund Loans Payable	(14,378.14)
5540	Retained Earnings	(1,695,025.16)
<b>Total Liabilities</b>		<b>(214,296.22)</b>
<b>Total Fund Equity</b>		<b>(1,695,025.16)</b>
<b>Total Liabilities &amp; Fund Equity</b>		<b>(1,909,321.38)</b>

Note: GL 65 (Unapp Interunit Transfers) is equivalent to GL 1140 (Cash in State Treasury)