

Architecture, Construction & Engineering Charter High School

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Camarillo, California 93010
Phone (805) 437-1410
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2021-22 Adopted Budget

Budget Detail

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Architecture, Construction & Engineering Charter High School
2021-22 Adopted Budget
Budget Detail

Table of Contents

	PAGE
Enrollment & ADA	3-4
Revenue Detail	5-6
Expenditure Detail	7-12
Budget Summary	13
Components of Ending Balance	14
Actual Expenditures & Encumbrances to Date.	15
Cash Flow Report	16

Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
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%
2025-26 *****	69	74	65	52	260	260	0	0.00%

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
2025-26 Est ADA	64.17	68.82	60.45	48.36	241.80

*** 65 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**

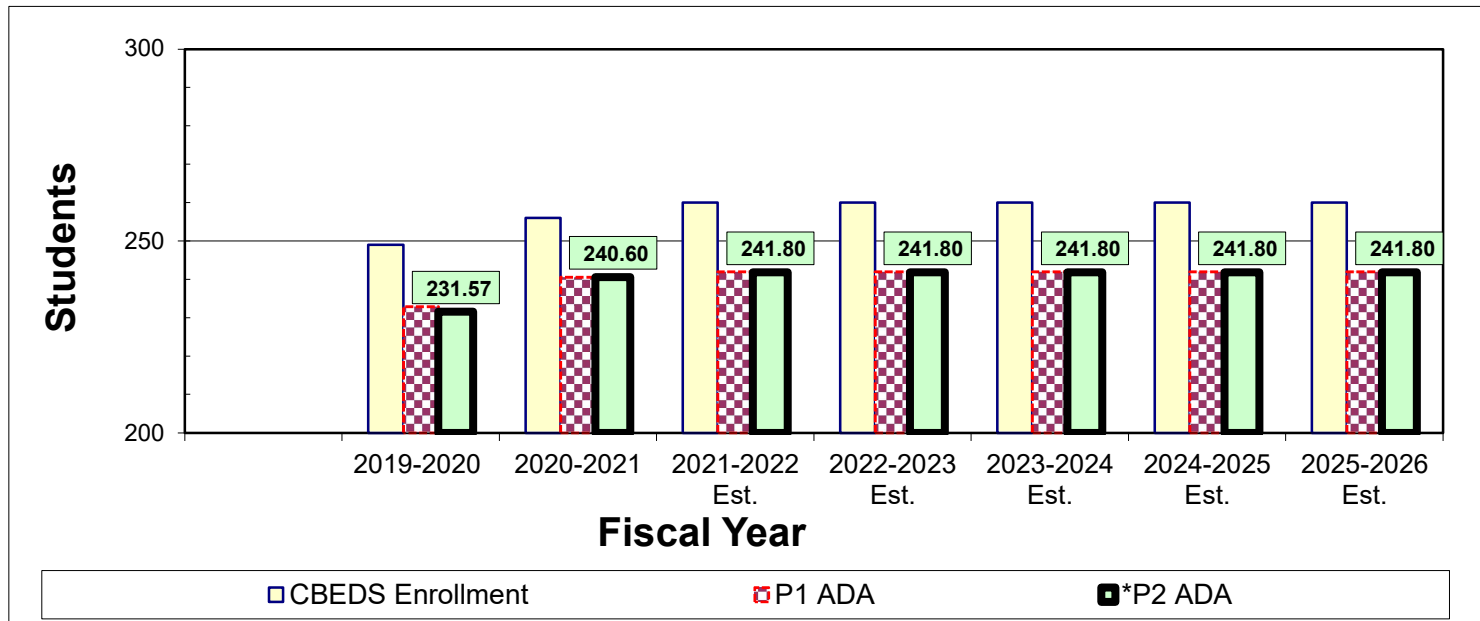
***** 65 students need to be recruited in order to reach 260 students for 2023-24**

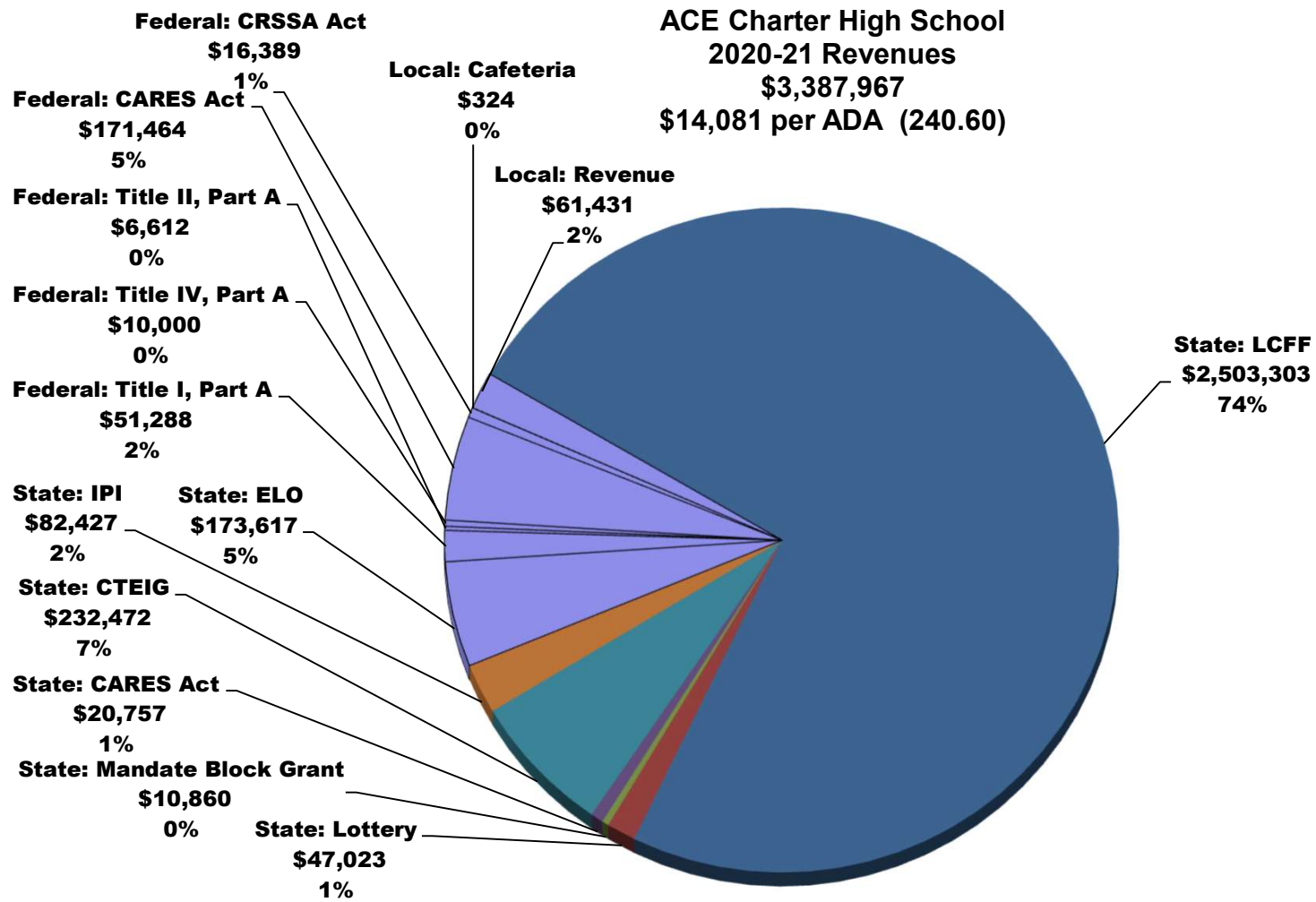
****** 74 students need to be recruited in order to reach 260 students for 2024-25**

******* 69 students need to be recruited in order to reach 260 students for 2025-26**

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

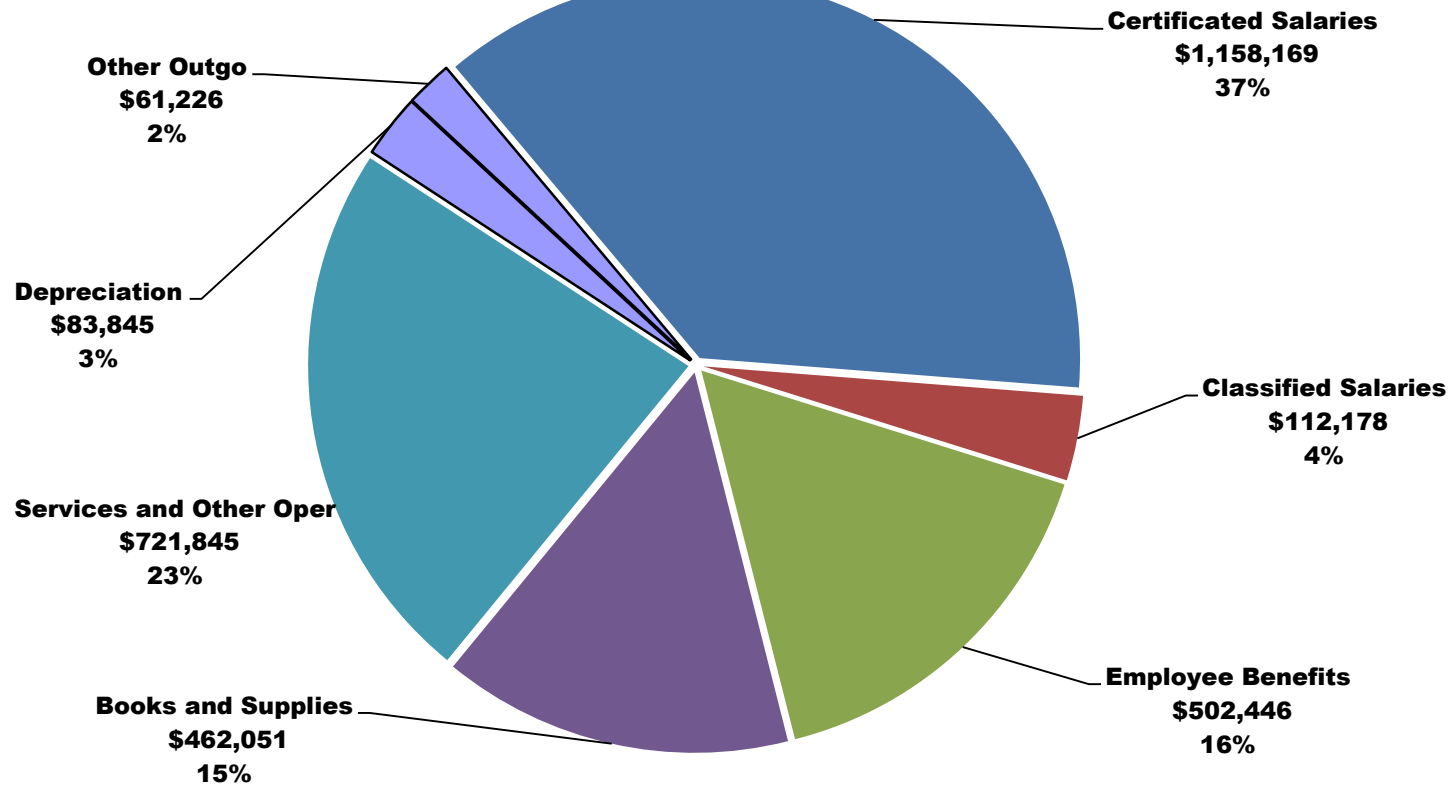
Fiscal Year	CBEDS Enrollment	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
				#	%	#	%	
2019-2020	249	232.93	231.57	-11	-4.23%	(5.81)	-2.45%	93.00%
2020-2021	256	240.60	240.60	7	2.81%	9.03	3.90%	93.98%
2021-2022 Est.	260	242.00	241.80	4	1.56%	1.20	0.50%	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%
2025-2026 Est.	260	242.00	241.80	0	0.00%	-	0.00%	93.00%





	A	B	C	H	K	L	M	N	O
1	ACE Charter High School								
2	Based on Governor's 2021-22 Budget Proposal								
3	Object	Description	Comments	2020/21 Estimated Actuals	2021/22 Adopted Budget	2021/22 vs. 2020/21 Budget Change		2022/23 Budget	2023/24 Budget
4						Amount	%		
5	Object	Description	Comments	2020/21 Estimated Actuals	2021/22 Adopted Budget	Amount	%	2022/23 Budget	2023/24 Budget
6									
7		LCFF Sources							
8	8012	Education Protection Act (Prop 30)		\$ 560,907	\$ 560,907	\$ -	0.00%	\$ 560,907	\$ 560,907
9	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	731	-	(731)	-100.00%	-	-
10	8011	Local Control Funding Formula	State Aid	1,169,692	1,265,553	95,861	8.20%	1,284,692	1,322,713
11	8019	LCFF State Aid	Prior Year Adjustment	(29,645)	-	29,645	-100.00%	-	-
12	8096	In Lieu	OUHSD	774,722	774,722	-	0.00%	774,722	774,722
13	8096	In Lieu	Prior Year Adjustment	26,896	-	(26,896)	-100.00%	-	-
14		Total Revenue Limit Sources		\$ 2,503,303	\$ 2,601,182	\$ 97,879	3.91%	\$ 2,620,321	\$ 2,658,342
15		Federal Sources							
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 51,288	\$ 44,388	\$ (6,900)	-13.45%	\$ 44,388	\$ 44,388
17	8290	Other Federal Income	CARES Act - ESSER 3210	36,555	-	(36,555)	-100.00%	-	-
18	8290	Other Federal Income	CRSSA Act - ESSER II 3212 (\$145,873)	16,389	49,152	32,763	199.91%	-	-
19	8290	Other Federal Income	CARES Act - GEER 3215	12,880	-	(12,880)	-100.00%	-	-
20	8290	Other Federal Income	Title II, Part A 4035	6,612	6,612	-	0.00%	6,612	6,612
21	8290	Other Federal Income	Title IV, Part A 4127	10,000	10,000	-	0.00%	10,000	10,000
22	8290	Other Federal Income	CARES Act - LLM 3220	122,029	-	(122,029)	-100.00%	-	-
24		Total Federal Sources		\$ 255,753	\$ 110,152	\$ (145,601)	-56.93%	\$ 61,000	\$ 61,000
25		Other State Revenue							
26	8550	Mandate Block Grant	Prior Year ADA x \$46.87	\$ 10,860	\$ 10,854	\$ (6)	-0.06%	\$ 11,333	\$ 11,333
28	8560	Unrestricted Lottery	231.57 ADA x 1.04446 @ \$150.00	36,280	37,883	1,603	4.42%	37,883	37,883
29	8560	Unrestricted Lottery	Prior Year Adjustment	(441)	-	441	-100.00%	-	-
30	8560	Restricted Lottery	231.57 ADA x 1.04446 @ \$49.00	11,851	12,375	524	4.42%	12,375	12,375
31	8560	Restricted Lottery	Prior Year Adjustment	(667)	-	667	-100.00%	-	-
34	8590	Other State Revenue	CTEIG 6387	232,472	4,000	(228,472)	-98.28%	-	-
37	8590	Other State Revenue	CARES Act - LLM 7420	20,757	-	(20,757)	-100.00%	-	-
38	8590	Other State Revenue	In-Person Instruction Grant 7422	82,427	-	(82,427)	-100.00%	-	-
39	8590	Other State Revenue	ELO 7425	173,617	-	(173,617)	-100.00%	-	-
41		Total Other State Revenue		\$ 567,156	\$ 65,112	\$ (502,044)	-88.52%	\$ 61,591	\$ 61,591
42		Other Local Revenue							
43	8660	Interest	.90% Interest Rate	\$ 4,000	\$ 4,000	\$ -	0.00%	\$ 4,000	\$ 4,000
44	8634	Other Local Revenue	School Lunch Program 9531	324	-	(324)	-100.00%	17,000	17,000
45	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	2,000	-	(2,000)	-100.00%	-	-
46	8699	Other Local Revenue	Strong Workforce 6388	2,386	12,314	9,928	416.09%	-	-
	8699	Other Local Revenue	Misc (Chromebook Insurance, STRS Refund, Workers' Comp Dividend \$14K , Northup Grumman-Science Grant \$8K, Haas Robotics Grant \$5K) 0000	38,887	-	(38,887)	-100.00%	-	-
47									
48	8699	Other Local Revenue	Parent Teacher Committee 9079	500	-	(500)	-100.00%	-	-
	8699	Other Local Revenue	Fundraising/Donations 9081 (Adrain Rodrigues & Bernard Makuaole Memorial Fund)	13,658	-	(13,658)	-100.00%	-	-
49									
54		Total Other Local Revenue		\$ 61,755	\$ 16,314	\$ (45,441)	-73.58%	\$ 21,000	\$ 21,000
55		TOTAL REVENUES		\$ 3,387,967	\$ 2,792,760	\$ (595,207)	-17.57%	\$ 2,763,912	\$ 2,801,933

**ACE Charter High School
2020-21 Expenditures
\$3,101,760
\$12,892 per ADA (240.60)**



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3				2020/21 Estimated Actuals	2021/22 Adopted Budget	2021/22 vs. 2020/21 Budget Change		2022/23 Budget	2023/24 Budget
4						Amount	%		
5	Object	Description	Comments						
6		Certificated Salaries							
7	1100	Teachers	13.00 FTE Teachers	\$ 833,262	\$ 931,436	\$ 98,174	11.78%	\$ 952,544	\$ 974,425
8	1110	Teachers - Substitutes	Teacher Subs	15,600	16,800	1,200	7.69%	16,200	16,200
9	1140	Teacher Extra Duty	ELO Summer School Teachers	-	33,646	33,646	New	34,670	-
10	1140	Teacher Extra Duty	Lions, Robotics, Math, Culinary, Gamers, ELPAC Testing, ASB, Yearbook, Bible, After-School Tutoring, Learning Loss Coordinator	14,912	11,900	(3,012)	-20.20%	9,900	9,900
12	1200	Certificated Support Salaries	1.00 FTE Counselor	92,578	90,204	(2,374)	-2.56%	90,203	90,203
13	1300	Administration	.80 FTE Principal, 1.00 FTE Asst Principal	201,817	201,718	(99)	-0.05%	165,019	167,990
14	1300	Administration	ELO Summer School Administration	-	21,591	21,591	New	21,887	-
15									
16		Total Certificated Salaries		\$ 1,158,169	\$ 1,307,295	\$ 149,126	12.88%	\$ 1,290,422	\$ 1,258,717
17		Classified Salaries							
18	2100	Instructional Aides	.60 FTE Paraeducator (ELO)	\$ -	\$ 13,098	\$ 13,098	New	\$ -	\$ -
19	2200	Cafeteria	.375 FTE Cafeteria Worker	8,939	9,434	495	5.54%	9,770	9,770
20	2400	Clerical and Office	2.00 FTE Admin Assistant	103,239	100,017	(3,222)	-3.12%	102,317	104,782
21	2400	Clerical and Office	ELO Summer School Clerical Support	-	8,523	8,523	New	8,723	-
22									
23		Total Classified Salaries		\$ 112,178	\$ 131,072	\$ 18,894	16.84%	\$ 120,810	\$ 114,552
24		Benefits							
25	3100	STRS (Retirement)	16.920%	\$ 174,026	\$ 207,021	\$ 32,995	18.96%	\$ 216,638	\$ 210,931
26	3200	PERS (Retirement)	22.910%	38,003	49,218	11,215	29.51%	54,381	54,762
27	3301	Medicare	1.45%	21,178	24,281	3,103	14.65%	24,098	23,638
28	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,858	9,903	2,045	26.02%	9,242	8,763
29	3401	Other State Revenue	\$15,392 per full-time employee	210,520	246,272	35,752	16.98%	238,883	247,467
30	3402	Health and Welfare	\$15,392 per full-time employee	29,489	30,784	1,295	4.39%	31,968	33,152
31	3500	State Unemployment Insurance	1.23%	624	17,384	16,760	2685.90%	17,358	16,891
32	3600	Workers' Compensation	1.630%	20,748	23,773	3,025	14.58%	23,285	22,659
34		Total Benefits		\$ 502,446	\$ 608,636	\$ 106,190	21.13%	\$ 615,852	\$ 618,263
35		Books and Supplies							
36	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 9,240	\$ 9,425	\$ 185	2.00%	\$ 9,614	\$ 9,806
37	4300	Materials and Supplies	Instructional Supplies 1000 (includes Construction Class Supplies) 0000,6300	49,691	50,685	994	2.00%	51,699	\$ 52,733
38	4300	Materials and Supplies	First Aid Supplies 3140	500	500	-	0.00%	500	500
39	4300	Materials and Supplies	School Administration 2700	9,375	9,563	188	2.01%	9,754	9,949
41	4300	Materials and Supplies	Chromebooks 0709	76,005	1,000	(75,005)	-98.68%	1,000	76,005

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4									
5	Object	Description	Comments			Amount	%	2022/23 Budget	2023/24 Budget
42	4300	Materials and Supplies	CTEIG 6387 (Chromebooks for Construction & Engineering Programs)	138,411	-	(138,411)	-100.00%	-	-
43	4300	Materials and Supplies	CARES Act - ESSER 3210 (Chromebooks)	7,333	-	(7,333)	-100.00%	-	-
	4300	Materials and Supplies	CRSSA Act - ESSER II 3212 (Student Headsets, Outdoor Tables)	6,371	-	(6,371)	-100.00%	-	-
44									
	4300	Materials and Supplies	CARES Act 3220 (Signage, PPE, Chromebooks, Instructional Benches, Student Headsets)	17,470	-	(17,470)	-100.00%	-	-
45									
46	4300	Materials and Supplies	Maintenance and Operations 8100	4,468	4,557	89	1.99%	4,648	4,741
49	4300	Materials and Supplies	Robotics Program 9082 (Vex Robotics)	500	-	(500)	-100.00%	-	-
50	4300	Materials and Supplies	SB117 COVID-19 7388	320	-	(320)	-100.00%		
51	4300	Materials and Supplies	CARES Act 7420	1,540	-	(1,540)	-100.00%	-	-
52	4300	Materials and Supplies	ELO 7425 (Hot Spots, Headsets)	-	5,000	5,000	New	-	-
53	4300	Materials and Supplies	School Lunch Program 9531	-	2,120	2,120	New	2,162	2,205
54	4400	Non-capitalized Equipment	Water Heater 8100	605	-	(605)	-100.00%	-	-
	4400	Non-capitalized Equipment	CRSSA Act - ESSER II 3212 (Computer)	657	-	(657)	-100.00%	-	-
56									
	4400	Non-capitalized Equipment	CARES Act 3220 (Laptops, Outdoor Benches)	30,896	-	(30,896)	-100.00%	-	-
57									
58	4400	Non-capitalized Equipment	Title IV, Technology 4127	10,000	10,000	-	0.00%	10,000	10,000
	4400	Non-capitalized Equipment	CTEIG 6387 (Construction non-capitalized equipment, Laptops for Engineering Program)	87,294	-	(87,294)	-100.00%	-	-
59									
	4400	Non-capitalized Equipment	CARES Act 7420 (Laptops)	10,839	-	(10,839)	-100.00%	-	-
60									
	4400	Non-capitalized Equipment	0000/TECH (Plotter Machine)	536	9,000	8,464	1579.10%	9,000	9,000
61									
64		Total Books and Supplies		\$ 462,051	\$ 101,850	\$ (360,201)	-77.96%	\$ 98,377	\$ 174,939
65		Other Services and Operating							
66	5100	Transportation	Transportation (First Student)	\$ 81,043	\$ 245,987	\$ 164,944	203.53%	\$ 250,907	\$ 255,925
68		Transportation - Subagreements		\$ 81,043	\$ 245,987	\$ 164,944	203.53%	\$ 250,907	\$ 255,925
69									
70	5201	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ 1,200
71	5210	Travel and Conference	Admin Staff Mileage 2700	570	581	11	1.93%	593	605
72	5220	Travel and Conference	Admin Staff Development	3,990	4,070	80	2.01%	4,151	4,234
73	5220	Travel and Conference	Instructional Staff Development (includes 3110)	14,538	14,829	291	2.00%	15,126	15,429

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75	5220	Travel and Conference	Title II, Part A 4035	5,960	6,076	116	1.95%	6,076	6,076
76	5220	Travel and Conference	CARES Act 3220 (Alpenspruce Education Solution)	12,960	-	(12,960)	-100.00%	-	-
77	5220	Travel and Conference	ELO Staff Development	-	10,000	10,000	New	-	-
81		Total Travel and Conference		\$ 39,218	\$ 36,756	\$ (2,462)	-6.28%	\$ 27,146	\$ 27,544
82	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,240	\$ 2,285	\$ 45	2.01%	\$ 2,331	\$ 2,378
84		Total Dues and Memberships		\$ 2,240	\$ 2,285	\$ 45	2.01%	\$ 2,331	\$ 2,378
86	5450	Insurance	Liability Insurance	\$ 11,427	\$ 11,656	\$ 229	2.00%	\$ 11,889	12,127
87		Total Insurance		\$ 11,427	\$ 11,656	\$ 229	2.00%	\$ 11,889	\$ 12,127
91	5600	Lease	Copier Lease	\$ 10,255	\$ 10,460	\$ 205	2.00%	\$ 10,669	\$ 10,882
92	5600	Equipment Repairs	Circuit Installation for Makerspace 6387	3,567	-	(3,567)	-100.00%	-	-
93	5600	Facilities	Facility Rent	97,859	100,795	2,936	3.00%	103,819	106,934
94	5600	Equipment Repairs	CRSSA Act - ESSER II 3212 (Chromebook Repairs)	1,347	-	(1,347)	-100.00%	-	-
95	5600	Equipment Repairs	CARES Act 3220 (Chromebook cleaning & repairs)	1,848	-	(1,848)	-100.00%	-	-
96		Total Leases, Rentals and Repairs		\$ 114,876	\$ 111,255	\$ (3,621)	-3.15%	\$ 114,488	\$ 117,816
97	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 9,700	\$ 9,894	\$ 194	2.00%	\$ 10,092	\$ 10,294
98	5800	Professional Services	Courier Services 2700	1,801	1,200	(601)	-33.37%	1,200	1,200
99	5800	Professional Services	Oversight Fee 1%	25,033	26,012	979	3.91%	26,203	26,583
100	5800	Professional Services	Technology Services 1000-OTEC (includes on-site technician)	9,842	10,039	197	2.00%	10,240	10,445
101	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software) 2700	19,481	19,871	390	2.00%	20,268	20,673
102	5800	Professional Services	WASC/College Board 2700	699	700	1	0.14%	700	2,100
103	5800	Professional Services	Technology Services 0060, 4127 OTEC (VCOE includes phone charges)	12,546	12,797	251	2.00%	13,053	13,314
105	5800	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875
106	5800	Professional Services	Instructional Services 1000	11,347	11,574	227	2.00%	11,805	12,041
107	5800	Professional Services	Project Lead the Way 6387-1000	3,200	4,000	800	25.00%	4,000	4,000
108	5800	Professional Services	Strong Workforce 6388-1000	-	7,216	7,216	New	-	-
109	5800	Professional Services	IB Annual Fee 1000	8,500	9,350	850	10.00%	10,285	11,314
110	5800	Professional Services	IB Testing Fees (Approx. 75 Students x \$200)	15,000	23,000	8,000	53.33%	23,000	23,000
111	5800	Professional Services	CARES Act - ESSER 3210 (Distance Learning Tools and Tent Evaluation)	4,808	-	(4,808)	-100.00%	-	-

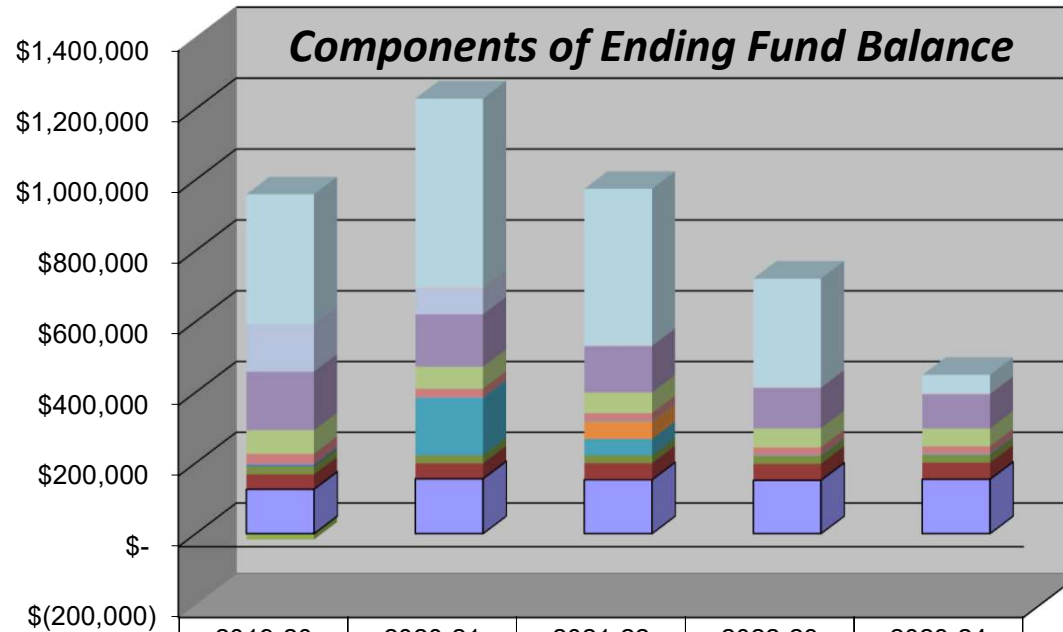
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5	Object	Description	Comments	Actuals	Budget	Amount	%	2022/23	2023/24
								Budget	Budget
112	5800	Professional Services	CRSSA Act - ESSER II 3212 (Architect Service for Tent Approval)	1,768	-	(1,768)	-100.00%	-	-
113	5800	Professional Services	CARES Act 3220 (COVID Signs, Nearpod, WAPS)	6,608	-	(6,608)	-100.00%	-	-
114	5800	Professional Services	CARES Act 7420 (KUTA Software)	729	-	(729)	-100.00%	-	-
115	5800	Professional Services	ELO 7425 (Spring Transportation, Summer CTE courses)	13,000	1,000	(12,000)	-92.31%	-	-
116	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	14,719	12,123	(2,596)	-17.64%	12,123	12,123
117	5800	Professional Services	Title II, Part A 4035	536	536	-	0.00%	536	536
118	5800	Professional Services	Transportation (Home Skip Drive) 0709	31,743	11,486	(20,257)	-63.82%	11,716	11,950
121	5800	Professional Services	Fundraising/Donations 9081 (Adrain Rodrigues & Bernard Makuaole Memorial Fund)	13,658	-	(13,658)	-100.00%	-	-
125	5800	Professional Services	ELO Food Cost 7425 (Moorpark SD)	-	2,500	2,500	New	2,500	-
126	5800	Professional Services	Food Cost 9531 (Moorpark School District)	5,000	36,213	31,213	624.26%	36,937	37,676
128	5801	Professional Services	Audit Cost	9,850	10,047	197	2.00%	10,248	10,453
129	5803	Professional Services	BSA Fees	224,519	187,410	(37,109)	-16.53%	185,147	187,713
130	5804	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376
131	5805	Professional Services	Field Trips - Additional Transportation Costs	4,080	4,162	82	2.01%	4,245	4,330
133	5899	Professional Services	Legal (Charter Renewal)	3,060	3,121	61	1.99%	3,183	3,247
134									
135		Total Professional Services		\$ 453,478	\$ 406,502	\$ (46,976)	-10.36%	\$ 399,732	\$ 405,243
136	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,558	\$ 3,629	\$ 71	2.00%	\$ 3,702	\$ 3,776
137	5902	Communication	CARES Act 3220 (Hotspots)	950	-	(950)	-100.00%	-	-
138	5902	Communication	CRSSA Act - ESSER II (Hotspots)	6,246	-	(6,246)	-100.00%	-	-
139	5902	Communication	CARES Act 3215 (Hotspots)	500	-	(500)	-100.00%	-	-
140	5902	Communication	CARES Act 7420 (Hotspots)	2,634	-	(2,634)	-100.00%	-	-
141	5902	Communication	Internet	3,887	3,965	78	2.01%	4,044	4,125
142	5903	Communication	Postage	1,788	1,824	36	2.01%	1,860	1,897
143		Total Communication		\$ 19,563	\$ 9,418	\$ (10,145)	-51.86%	\$ 9,606	\$ 9,798
144		Total Other Services and Operating		\$ 721,845	\$ 823,859	\$ 102,014	14.13%	\$ 816,099	\$ 830,831
145		Depreciation							
146	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 26,194	\$ 25,249	\$ (945)	-3.61%	\$ 25,249	\$ 25,249
147	6900	Depreciation	CARES Act (Outdoor Classrooms-Tents) 3220	57,651	-	(57,651)	-100.00%	-	-
148		Total Equip. and Depr.		\$ 83,845	\$ 25,249	\$ (58,596)	-69.89%	\$ 25,249	\$ 25,249
149		Other Outgo							
150	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 48,413	\$ 49,381	\$ 968	2.00%	\$ 50,369	\$ 51,376

	A	B	C	H	K	L	M	N	O
1	ACE Charter High School								
2	Based on Governor's 2021-22 Budget Proposal								
						2021/22 vs. 2020/21 Budget Change			
3	Object	Description	Comments	2020/21 Estimated Actuals	2021/22 Adopted Budget	Amount		2022/23 Budget	2023/24 Budget
4									
5									
151	7438	Interest	Interest/Fees on Cash Deferral Loan	12,813	-	(12,813)	-100.00%	-	-
152		Total Other Outgo		\$ 61,226	\$ 49,381	\$ (11,845)	-19.35%	\$ 50,369	\$ 51,376
153		TOTAL EXPENDITURES		\$ 3,101,760	\$ 3,047,342	\$ (54,418)	-1.75%	\$ 3,017,178	\$ 3,073,927

	A	B	C	H	K	L	M	N	O	R
1	ACE Charter High School									
2	Based on Governor's 2021-22 Budget Proposal									
3						2021/22 vs. 2020/21 Budget Change				
4										
5	Object	Description	2020/21 Estimated Actuals	2021/22 Adopted Budget	Amount	%	2022/23 Budget	2023/24 Budget		
6		REVENUES:	Enrollment 256	Enrollment 260			Enrollment 260	Enrollment 260	Enrollment/ADA - 2020/21: 256/240.60, 2021/22: 260/241.80, 2022/23: 260/241.80, 2023/24: 260/241.80	
7	8010-8099	LCFF Sources	\$ 2,503,303	\$ 2,601,182	\$ 97,879	3.91%	\$ 2,620,321	\$ 2,658,342	Local Control Funding Formula 2020/21: COLA 3.84% ADJ 0%, 2021/22: COLA 1.50% ADJ 0%, 2022/23: COLA 1.50% ADJ 0%, 2023/24: COLA 1.50% ADJ 0%	
8	8100-8299	Federal Revenue	255,753	110,152	(145,601)	-56.93%	61,000	61,000		
9	8300-8599	Other State	567,156	65,112	(502,044)	-88.52%	61,591	61,591		
10	8600-8799	Other Local	61,755	16,314	(45,441)	-73.58%	21,000	21,000		
11		TOTAL REVENUES	\$ 3,387,967	\$ 2,792,760	\$ (595,207)	-17.57%	\$ 2,763,912	\$ 2,801,933		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 1,158,169	\$ 1,307,295	\$ 149,126	12.88%	\$ 1,290,422	\$ 1,258,717	Teacher FTE - 2020-21: 12.17, 2021-22: 13.00, 2022- 23: 12.50, 2023-24: 12.50	
14	2000-2999	Classified Salaries	112,178	131,072	18,894	16.84%	120,810	114,552	Administration Assistants 2.0 FTE, .375 Cafeteria Assistant	
15	3000-3999	Employee Benefits	502,446	608,636	106,190	21.13%	615,852	618,263		
16	4000-4999	Books and Supplies	462,051	101,850	(360,201)	-77.96%	98,377	174,939		
17	5000-5999	Services and Other Operating	721,845	823,859	102,014	14.13%	816,099	830,831		
18	6000-6999	Depreciation	83,845	25,249	(58,596)	-69.89%	25,249	25,249		
19	7000-7999	Other Outgo	61,226	49,381	(11,845)	-19.35%	50,369	51,376	Special Ed Excess Costs	
20		TOTAL EXPENDITURES	\$ 3,101,760	\$ 3,047,342	\$ (54,418)	-1.75%	\$ 3,017,178	\$ 3,073,927		
21		NET INCREASE/(DECREASE)	\$ 286,207	\$ (254,582)	\$ (540,789)	-188.95%	\$ (253,266)	\$ (271,994)		
22	9791	Beginning Balance	942,528	1,228,735	286,207	30.37%	974,153	720,887		
23		ENDING FUND BALANCE	\$ 1,228,735	\$ 974,153	\$ (254,582)	-20.72%	\$ 720,887	\$ 448,893		
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	43,598	46,548	2,950	6.77%	46,548	46,548		
27	9797	CRSSA Act - ESSER II 3212	-	49,152	49,152	New	-	-		
28	9797	Classified Professional Development 7311	354	354	-	0.00%	354	354		
30	9797	Expanded Learning Opportunity 7425	160,617	46,290	(114,327)	-71.18%	-	-		
31	9797	Safety Credits 9003	2,000	2,000	-	0.00%	2,000	2,000		
33	9797	Parent Teacher Committee 9079	3,476	3,476	-	0.00%	3,476	3,476		
34	9797	Fundraising/Donations 9081	24,494	20,240	(4,254)	-17.37%	20,240	20,240		
37	9796	Economic Uncert. (Greater of 5% or \$66K)	155,088	152,367	(2,721)	-1.75%	150,859	153,696		
38		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
40	9790	Mandated Cost Block Grant 0060	72,139	-	(72,139)	-100.00%	-	-		
41	9790	Prop 39 Depreciation 0062	62,128	58,285	(3,843)	-6.19%	54,442	50,599		
42	9790	CTEIG Depreciation 0063	148,331	131,179	(17,152)	-11.56%	114,028	96,877		
43	9790	Undesignated - 0000	534,301	442,053	(92,248)	-17.27%	306,731	52,894		
44		ENDING FUND BALANCE	\$ 1,228,735	\$ 974,153	\$ (254,582)	-20.72%	\$ 720,887	\$ 448,893		



**Architecture,
Construction &
Engineering**



	2019-20	2020-21	2021-22	2022-23	2023-24
Undesignated	\$367,333	\$534,301	\$442,053	\$306,731	\$52,894
Safety Credits	\$-	\$2,000	\$2,000	\$2,000	\$2,000
Mandate Block Grant	\$133,490	\$72,139	\$-	\$-	\$-
CTEIG Depreciation	\$165,391	\$148,331	\$131,179	\$114,028	\$96,877
Prop 39 Depreciation	\$67,008	\$62,128	\$58,285	\$54,442	\$50,599
Fundraising/Donations	\$28,748	\$24,494	\$20,240	\$20,240	\$20,240
Parent Teacher Committee	\$2,976	\$3,476	\$3,476	\$3,476	\$3,476
ESSER II	\$-	\$-	\$49,152	\$-	\$-
ELO	\$-	\$160,617	\$46,290	\$-	\$-
CARES Act	\$(16,363)	\$-	\$-	\$-	\$-
COVID-19 SB 117	\$4,048	\$-	\$-	\$-	\$-
Classified Professional Development	\$354	\$354	\$354	\$354	\$354
Cal Clean Energy	\$22,209	\$22,209	\$22,209	\$22,209	\$22,209
Restricted Lottery	\$41,654	\$43,598	\$46,548	\$46,548	\$46,548
Economic Uncertainties	\$125,680	\$155,088	\$152,367	\$150,859	\$153,696

ACE Charter High School									
ACTUAL EXPENDITURES TO DATE									
Object	Description	2020-21 Estimated Actuals Budget	Actual Encumbrances 5/7/2021	Actual Expenditures 5/7/2021	Total Enc/Exp 5/7/2021	Enc. To Date	% Exp. To Date	Balance	%
1000	Certificated Salaries	\$ 1,158,169	\$ 192,451	\$ 949,286	\$ 1,141,737	16.62%	81.96%	\$ 16,432	1.42%
2000	Classified Salaries	112,178	18,726	90,890	109,616	16.69%	81.02%	2,562	2.28%
3000	Employee Benefits	502,446	89,249	405,695	494,944	17.76%	80.74%	7,502	1.49%
4100	Textbooks	9,240	-	-	-	0.00%	0.00%	9,240	100.00%
4300	Materials and Supplies	311,984	33,171	200,407	233,578	10.63%	64.24%	78,406	25.13%
4400	Noncapitalized Equipment	140,827	56,953	131,424	188,377	40.44%	93.32%	(47,550)	-33.76%
5100	Transportation	81,043	-	81,043	81,043	0.00%	100.00%	-	0.00%
5200	Travel and Conference	39,218	200	33,311	33,511	0.51%	84.94%	5,707	14.55%
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%
5600	Rentals, Leases, and Repairs	114,876	18,749	95,872	114,621	16.32%	83.46%	255	0.22%
5800	Professional Services	453,478	36,472	324,697	361,169	8.04%	71.60%	92,309	20.36%
5900	Communication	19,563	200	14,350	14,550	1.02%	73.35%	5,013	25.62%
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	12,813	-	-	-	0.00%	0.00%	12,813	100.00%
	TOTAL EXPENDITURES	\$ 3,101,760	\$ 446,171	\$ 2,396,257	\$ 2,842,428	14.38%	77.25%	\$ 259,332	8.36%

Architecture, Construction, Engineering High School
Ventura County

2020/2021 Cash Flow - Estimated Actuals

Form CASH

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	APR														
A. BEGINNING CASH	9110	\$ 420,542.43	\$ 682,487.96	\$ 807,176.24	\$ 1,094,818.78	\$ 873,759.93	\$ 823,879.72	\$ 946,126.82	\$ 934,482.03	\$ 809,040.29	\$ 1,034,017.82	\$ 873,293.82	\$ 538,801.91		\$ 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	55,527.00	27,191.00	26,181.00	28,760.00	-	399,038.00	1,169,692.00
State Aid - Prior Year adj	80XX	-	-	-	-	-	-	-	-	-	-	-	-	(29,645.00)	(29,645.00)
Education Protection Account (EPA)	8012	-	-	130,675.00	-	-	130,676.00	-	-	159,072.00	-	-	-	140,484.00	560,907.00
Education Protection Account-Prior Year adj	8019	-	-	-	-	-	-	-	(28,914.00)	731.00	(731.00)	-	182.75	29,462.25	731.00
In-Lieu Taxes-Prior Year Adjustment	8096	-	-	458.00	-	-	-	-	26,438.00	-	-	-	-	-	26,896.00
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	110,930.00	55,465.00	54,230.54	54,230.54	57,934.92	774,722.00
Title I 3010	8290	-	-	-	-	-	17,728.00	-	-	-	-	12,650.00	-	-	43,401.00
Title I 3010 PY	8290	-	-	7,887.22	-	-	-	-	-	-	-	-	-	(0.22)	7,887.00
CARES Act-ESSER 3210	8290	-	9,139.00	-	-	-	-	51.00	-	-	24,414.00	-	-	2,951.00	36,555.00
CRSSA Act-ESSER II3212	8290	-	-	-	-	-	-	-	-	-	-	-	-	16,389.00	16,389.00
CARES Act-GEER 3215	8290	-	-	-	-	-	3,220.00	-	-	9,660.00	-	-	-	-	12,880.00
CARES Act-LLM 3220	8290	-	-	122,029.00	-	-	-	-	-	-	-	-	-	-	122,029.00
Title II, Teacher Quality 4035	8290	-	-	-	-	-	-	1,829.00	-	-	(116.00)	-	-	4,899.00	6,612.00
Title IV, Part A 4127	8290	-	-	-	-	-	2,500.00	-	-	-	-	-	-	7,500.00	10,000.00
Cafeteria Program 5310	8520	-	-	-	-	-	-	-	-	12.93	-	-	-	(12.93)	-
Mandated Block Grant 0060	8550	-	-	-	-	10,860.00	-	-	-	-	-	-	-	-	10,860.00
Lottery Unrestricted 1100	8560	-	-	-	-	-	12,357.13	-	-	12,054.32	-	-	6,167.60	5,700.95	36,280.00
Lottery Unrestricted-Prior Year 1100	8560	-	-	5,096.77	(5,538.09)	-	-	-	-	-	-	-	-	0.32	(441.00)
Lottery Restricted 6300	8560	-	-	-	-	-	-	-	-	418.39	-	-	5,214.44	6,218.17	11,851.00
Lottery Restricted-Prior Year 6300	8560	-	-	5,522.52	(6,189.12)	-	-	-	-	-	-	-	-	(0.40)	(667.00)
CTEIG 6387	8590	-	184,687.00	(28,941.20)	-	-	-	-	-	-	-	-	-	76,726.20	232,472.00
CARES Act-LLM 7420	8590	-	-	20,757.00	-	-	-	-	-	-	-	-	-	-	20,757.00
IPI 7422	8590	-	-	-	-	-	-	-	-	-	-	-	-	82,427.00	82,427.00
ELO 7425	8590	-	-	-	-	-	-	-	-	-	-	-	-	173,617.00	173,617.00
Other State Income	8590	-	-	-	-	-	-	-	-	-	416.00	-	-	(416.00)	-
Interest	8660	-	-	-	-	1,049.44	1,049.44	-	729.85	729.85	457.07	-	500.00	(515.65)	4,000.00
Interagency Income	8677	-	-	-	-	-	-	-	-	14,700.00	-	-	-	(12,314.00)	2,386.00
Cafeteria Program 5310	8634	-	-	436.80	-	(113.25)	-	-	-	-	-	-	-	0.45	324.00
Other Local Income	8699	13,680.00	2,093.55	7,757.81	2,096.75	22,729.32	5,444.06	-	-	1,218.52	24.58	-	-	0.41	55,045.00
TOTAL RECEIPTS		140,759.00	299,181.55	466,693.92	85,372.54	199,062.51	337,511.63	166,417.00	114,736.85	336,718.01	118,760.65	82,990.54	66,295.33	973,467.47	3,387,967.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	5,497.80	99,874.78	104,124.78	115,128.69	101,165.11	106,626.34	103,376.85	107,028.45	105,316.06	97,697.20	133,189.44	75,860.07	3,283.44	1,158,169.00
Classified Salaries	2000-2999	-	5,035.78	10,055.18	10,093.05	10,047.60	9,911.25	9,729.45	10,002.15	10,183.38	10,310.08	17,208.11	10,140.89	(538.92)	112,178.00
Employee Benefits	3000-3999	1,066.23	21,380.85	46,105.16	49,681.99	46,970.48	48,032.54	47,404.81	47,833.83	47,605.59	46,393.41	59,288.63	42,104.97	(1,422.49)	502,446.00
Supplies	4000-4999	-	3,758.87	11,556.43	36,056.25	53,932.24	6,134.32	2,804.65	35,564.67	743.74	168,544.40	40,244.64	28,046.50	74,664.29	462,051.00
Services	5000-5999	29,537.57	9,826.85	22,897.53	140,913.42	44,644.43	52,883.71	22,010.44	47,482.38	94,254.16	26,259.53	180,461.31	7,218.45	43,455.45	721,845.23
Capital Outlays	6000-6599	-	-	11,530.10	46,120.40	-	-	-	-	-	-	-	-	26,194.50	83,845.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	61,226.00	61,226.00
Estimated CARES & CTEIG Expense														-	-
TOTAL DISBURSEMENTS		36,101.60	139,877.13	206,269.18	397,993.80	256,759.86	223,588.16	185,326.20	247,911.48	258,102.93	349,204.62	430,392.12	163,370.88	206,862.27	3,101,760.23
INCOME LESS EXPENDITURES		104,657.40	159,304.42	260,424.74	(312,621.26)	(57,697.35)	113,923.47	(18,909.20)	(133,174.63)	78,615.08	(230,443.97)	(347,401.58)	(97,075.55)	766,605.20	286,206.77
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	1,045.00	-	-	-	-	-	-	-	-	(200.00)	-	-	12,599.00	13,444.00
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	-	255,103.96	255,103.96
Accounts Receivable	92XX	316,452.95	4,704.93	28,941.20	85,537.34	-	-	-	(27,169.00)	26,395.32	847.00	88.47	6,610.25	(73.32)	442,335.14
Prepaid Expenditures	9330	8,040.00	-	-	-	-	-	-	-	-	(5,000.00)	-	-	5,000.00	8,040.00
Capital Lease	9640	-	-	-	-	-	-	-	-	113,146.00	67,183.38	8,527.96	-	(188,857.34)	-
Accounts Payable	9510-9650	(168,249.82)	(39,321.07)	(1,723.40)	6,025.07	7,817.14	8,323.63	7,264.41	34,901.89	6,821.13	6,889.59	4,293.24	(72,069.21)	2,089.82	(196,937.58)
TOTAL PY TRANSACTIONS		157,288.13	(34,616.14)	27,217.80	91,562.41	7,817.14	8,323.63	7,264.41	7,732.89	146,362.45	69,719.97	12,909.67	(65,458.96)	85,862.12	521,985.52
E. NET INCREASE/(DECREASE)															
(B-C+D)		261,945.53	124,688.28	287,642.54	(221,058.85)	(49,880.21)	122,247.10	(11,644.79)	(125,441.74)	224,977.53	(160,724.00)	(334,491.91)	(162,534.51)	852,467.32	808,192.29
F. ENDING CASH (A+E)		682,487.96	807,176.24	1,094,818.78	873,759.93	823,879.72	946,126.82	934,482.03	809,040.29	1,034,017.82	873,293.82	538,801.91	376,267.40		
G. ENDING FUND BALANCE															
ACTUAL CASH BALANCE		\$ 682,487.96	\$ 807,176.24	\$ 1,094,818.78	\$ 873,759.93	\$ 823,879.72	\$ 946,126.82	\$ 934,482.03	\$ 809,040.29	\$ 1,034,017.82	\$ 873,293.82				
DIFFERENCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 538,801.91	\$ 376,267.40		

Adopted Budget 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):

2021-22 CHARTER SCHOOL BUDGET 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: 5.14.2021

Printed

Name: Joe Clausi

Title: Principal

For additional information on the budget report, please contact:

Charter School Contact:

Tami Peterson

Name

Chief Business Office

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail Address

Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,503,303.00	2,601,182.00	3.9%
2) Federal Revenue		8100-8299	255,753.00	110,152.00	-56.9%
3) Other State Revenue		8300-8599	567,156.00	77,426.00	-86.3%
4) Other Local Revenue		8600-8799	61,755.00	4,000.00	-93.5%
5) TOTAL, REVENUES			3,387,967.00	2,792,760.00	-17.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,158,169.00	1,307,295.00	12.9%
2) Classified Salaries		2000-2999	112,178.00	131,072.00	16.8%
3) Employee Benefits		3000-3999	502,446.00	608,636.00	21.1%
4) Books and Supplies		4000-4999	462,051.00	101,850.00	-78.0%
5) Services and Other Operating Expenses		5000-5999	721,845.00	823,859.00	14.1%
6) Depreciation and Amortization		6000-6999	83,845.00	25,249.00	-69.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	61,226.00	49,381.00	-19.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,101,760.00	3,047,342.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			286,207.00	(254,582.00)	-189.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			286,207.00	(254,582.00)	-189.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	942,528.00	1,228,735.00	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			942,528.00	1,228,735.00	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			942,528.00	1,228,735.00	30.4%
2) Ending Net Position, June 30 (E + F1e)			1,228,735.00	974,153.00	-20.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	155,088.00	152,367.00	-1.8%
b) Restricted Net Position		9797	256,748.00	190,269.00	-25.9%
c) Unrestricted Net Position		9790	816,899.00	631,517.00	-22.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	923,158.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,599.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,394.51		
4) Due from Grantor Government		9290	1,230.89		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,000.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	202,068.50		
e) Accumulated Depreciation - Buildings		9435	(23,563.51)		
f) Equipment		9440	92,865.20		
g) Accumulated Depreciation - Equipment		9445	(16,266.23)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,202,487.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	43,228.04		
2) Due to Grantor Governments		9590	23,630.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	188,857.34		
5) Unearned Revenue		9650	744.30		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			256,459.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			946,027.44		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,169,692.00	1,265,553.00	8.2%
Education Protection Account State Aid - Current Year		8012	560,907.00	560,907.00	0.0%
State Aid - Prior Years		8019	(28,914.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	801,618.00	774,722.00	-3.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,503,303.00	2,601,182.00	3.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	51,288.00	44,388.00	-13.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,612.00	6,612.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	187,853.00	49,152.00	-73.8%
TOTAL, FEDERAL REVENUE			255,753.00	110,152.00	-56.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,860.00	10,854.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	47,023.00	50,258.00	6.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	232,472.00	4,000.00	-98.3%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	276,801.00	12,314.00	-95.6%
TOTAL, OTHER STATE REVENUE			567,156.00	77,426.00	-86.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	324.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,386.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	55,045.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,755.00	4,000.00	-93.5%
TOTAL, REVENUES			3,387,967.00	2,792,760.00	-17.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	863,774.00	993,782.00	15.1%
Certificated Pupil Support Salaries		1200	92,578.00	90,204.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	201,817.00	223,309.00	10.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,158,169.00	1,307,295.00	12.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	13,098.00	New
Classified Support Salaries		2200	8,939.00	9,434.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,239.00	108,540.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			112,178.00	131,072.00	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	174,026.00	207,021.00	19.0%
PERS		3201-3202	38,003.00	49,218.00	29.5%
OASDI/Medicare/Alternative		3301-3302	29,036.00	34,184.00	17.7%
Health and Welfare Benefits		3401-3402	240,009.00	277,056.00	15.4%
Unemployment Insurance		3501-3502	624.00	17,384.00	2685.9%
Workers' Compensation		3601-3602	20,748.00	23,773.00	14.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			502,446.00	608,636.00	21.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,240.00	9,425.00	2.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,984.00	73,425.00	-76.5%
Noncapitalized Equipment		4400	140,827.00	19,000.00	-86.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			462,051.00	101,850.00	-78.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	81,043.00	245,987.00	203.5%
Travel and Conferences		5200	39,218.00	36,756.00	-6.3%
Dues and Memberships		5300	2,240.00	2,285.00	2.0%
Insurance		5400-5450	11,427.00	11,656.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,876.00	111,255.00	-3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	453,478.00	406,502.00	-10.4%
Communications		5900	19,563.00	9,418.00	-51.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			721,845.00	823,859.00	14.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	83,845.00	25,249.00	-69.9%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			83,845.00	25,249.00	-69.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	48,413.00	49,381.00	2.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	12,813.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,226.00	49,381.00	-19.3%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,101,760.00	3,047,342.00	-1.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,503,303.00	2,601,182.00	3.9%
2) Federal Revenue		8100-8299	255,753.00	110,152.00	-56.9%
3) Other State Revenue		8300-8599	567,156.00	77,426.00	-86.3%
4) Other Local Revenue		8600-8799	61,755.00	4,000.00	-93.5%
5) TOTAL, REVENUES			3,387,967.00	2,792,760.00	-17.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,823,379.00	1,639,112.00	-10.1%
2) Instruction - Related Services	2000-2999		688,101.00	676,661.00	-1.7%
3) Pupil Services	3000-3999		277,212.00	447,367.00	61.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		123,365.00	113,832.00	-7.7%
8) Plant Services	8000-8999		128,477.00	120,989.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	61,226.00	49,381.00	-19.3%
10) TOTAL, EXPENSES			3,101,760.00	3,047,342.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			286,207.00	(254,582.00)	-189.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			286,207.00	(254,582.00)	-189.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	942,528.00	1,228,735.00	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			942,528.00	1,228,735.00	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			942,528.00	1,228,735.00	30.4%
2) Ending Net Position, June 30 (E + F1e)			1,228,735.00	974,153.00	-20.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	155,088.00	152,367.00	-1.8%
b) Restricted Net Position		9797	256,748.00	190,269.00	-25.9%
c) Unrestricted Net Position		9790	816,899.00	631,517.00	-22.7%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3212		0.00	49,152.00
6230		22,209.00	22,209.00
6300		43,598.00	46,548.00
7311		354.00	354.00
7425		160,617.00	46,290.00
9010		29,970.00	25,716.00
Total, Restricted Net Position		256,748.00	190,269.00

Average Daily Attendance

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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	240.60	240.60	240.60	241.80	241.80	241.80
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	240.60	240.60	240.60	241.80	241.80	241.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	240.60	240.60	240.60	241.80	241.80	241.80

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	3,101,760.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	239,390.00
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	31,169.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	12,813.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				43,982.00
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)				2,818,388.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		240.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,714.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted 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)	2,818,388.00	11,714.00
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%

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

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		41,654.00	41,654.00
2. State Lottery Revenue	8560	35,839.00		11,184.00	47,023.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		35,839.00	0.00	52,838.00	88,677.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	25,675.00			25,675.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	10,164.00			10,164.00
4. Books and Supplies	4000-4999	0.00		9,240.00	9,240.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		35,839.00	0.00	9,240.00	45,079.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	43,598.00	43,598.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Technical Review Checks

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July 1 Budget
2021-22 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 - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - 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-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.

SACS2021 Financial Reporting Software - 2021.1.0
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July 1 Budget
2020-21 Estimated Actuals
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:

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IMPORT CHECKS

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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, but this negative balance has been covered by revenues received in 2020-21.

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

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.