

Charter Number: 1126

To the entity that approved the charter school:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: [Signature]

Charter School Official
(Original signature required)

Date: 9/16/21

Printed

Name: Joe Clausi

Title: Principal

To the County Superintendent of Schools:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: [Signature]

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/21

Printed

Name: _____

Title: _____

To the Superintendent of Public Instruction:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Lisa Cline

Name

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Title

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Architecture, Construction & Engineering Charter High School

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



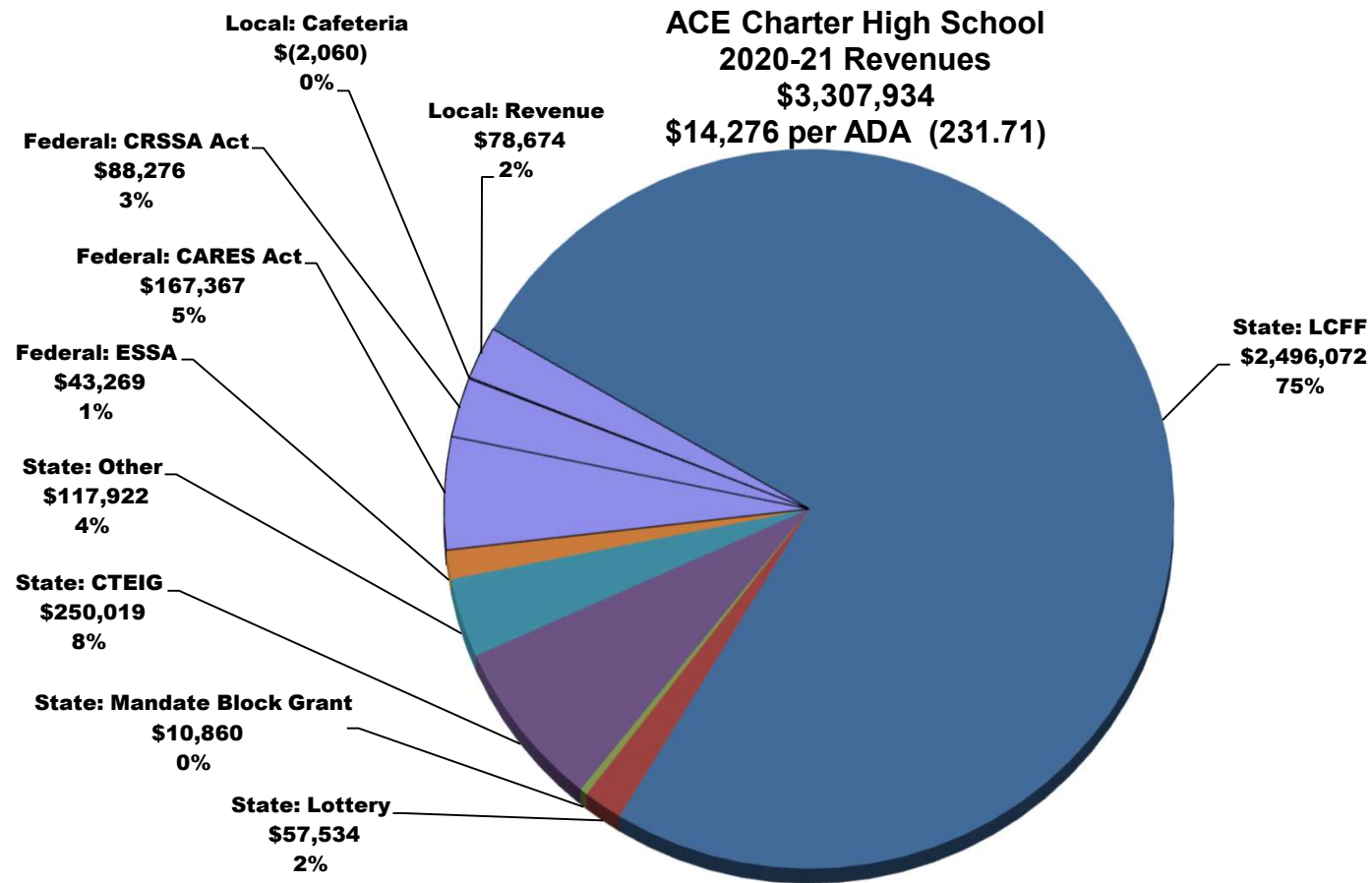
2020-21 Unaudited Actuals Budget Detail

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Architecture, Construction & Engineering Charter High School
2020-21 Unaudited Actuals
Budget Detail

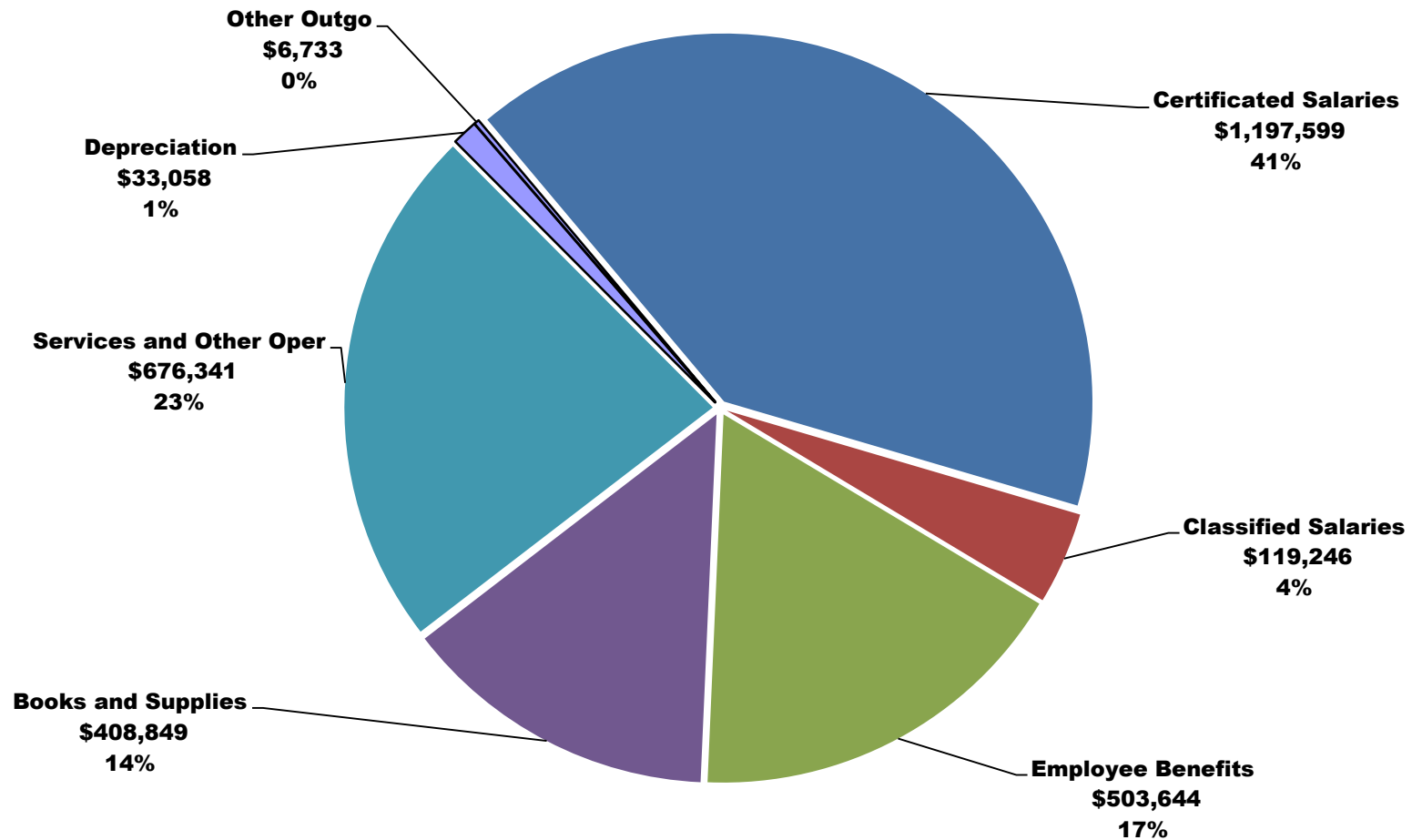
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1	ACE Charter High School						
2	Based on Governor's 2020-21 Budget Proposal						
3				2020/21	2020/21	Unaudited Actuals vs.	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	Change
6							%
7		LCFF Sources					
8	8012	Education Protection Act (Prop 30)		\$ 560,907	\$ 683,905	\$ 122,998	21.93%
9	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	731	731	-	0.00%
10	8011	Local Control Funding Formula	State Aid	1,169,692	1,009,978	(159,714)	-13.65%
11	8019	LCFF State Aid	Prior Year Adjustment	(29,645)	(29,186)	459	-1.55%
12	8096	In Lieu	OUHSD	774,722	804,206	29,484	3.81%
13	8096	In Lieu	Prior Year Adjustment	26,896	26,438	(458)	-1.70%
14		Total Revenue Limit Sources		\$ 2,503,303	\$ 2,496,072	\$ (7,231)	-0.29%
15		Federal Sources					
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 51,288	\$ 36,332	\$ (14,956)	-29.16%
17	8290	Other Federal Income	CARES Act - ESSER 3210	36,555	32,458	(4,097)	-11.21%
18	8290	Other Federal Income	CRSSA Act - ESSER II 3212	16,389	88,276	71,887	438.63%
19	8290	Other Federal Income	CARES Act - GEER 3215	12,880	12,880	-	0.00%
20	8290	Other Federal Income	Title II, Part A 4035	6,612	6,937	325	4.92%
21	8290	Other Federal Income	Title IV, Part A 4127	10,000	-	(10,000)	-100.00%
22	8290	Other Federal Income	CARES Act - LLM 3220	122,029	122,029	-	0.00%
24		Total Federal Sources		\$ 255,753	\$ 298,913	\$ 43,160	16.88%
25		Other State Revenue					
26	8520	Child Nutrition Programs	COVID State Supplemental Meal Reimb	\$ -	\$ 13	\$ 13	New
27	8550	Mandate Block Grant	Prior Year ADA x \$46.87	10,860	10,860	-	0.00%
29	8560	Unrestricted Lottery	231.71 ADA x 1.04446 @ \$150.00	36,280	41,072	4,792	13.21%
30	8560	Unrestricted Lottery	Prior Year Adjustment	(441)	(798)	(357)	81.05%
31	8560	Restricted Lottery	231.71 ADA x 1.04446 @ \$49.00	11,851	17,818	5,967	50.35%
32	8560	Restricted Lottery	Prior Year Adjustment	(667)	(558)	109	-16.27%
35	8590	Other State Revenue	CTEIG 6387	232,472	250,019	17,547	7.55%
38	8590	Other State Revenue	CARES Act - LLM 7420	20,757	20,757	-	0.00%
39	8590	Other State Revenue	In-Person Instruction Grant 7422	82,427	-	(82,427)	-100.00%
40	8590	Other State Revenue	ELO 7425	173,617	79,393	(94,224)	-54.27%
41	8590	Other State Revenue	ELO 7426 (Paraeducator)	-	17,343	17,343	New
42	8590	Other State Revenue	Misc (Assessment Apportionment)	-	416	416	New
43		Total Other State Revenue		\$ 567,156	\$ 436,335	\$ (130,821)	-23.07%
44		Other Local Revenue					
45	8660	Interest	.90% Interest Rate	\$ 4,000	\$ 5,337	\$ 1,337	33.42%
46	8634	Other Local Revenue	School Lunch Program 9531	324	(2,060)	(2,384)	-735.80%
47	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	2,000	2,000	-	0.00%
48	8699	Other Local Revenue	Strong Workforce 6388	2,386	2,386	(0)	-0.02%
49	8699	Other Local Revenue	Misc (Chromebook Insurance, STRS Refund, Workers' Comp Dividend \$14K , Northrup Grumman-Science Grant \$8K, Haas Robotics Grant \$5K) 0000	38,887	40,296	1,409	3.62%
50	8699	Other Local Revenue	Parent Teacher Committee 9079	500	1,500	1,000	200.00%
51	8699	Other Local Revenue	Student Activity Funds 8210	-	1,498	1,498	New
52	8699	Other Local Revenue	Fundraising/Donations 9081 (Adrian Rodrigues & Bernard Makuaole Memorial Fund)	13,658	13,658	(0)	0.00%
53	8699	Other Local Revenue	Robotics Program 9082	-	12,000	12,000	New
57		Total Other Local Revenue		\$ 61,755	\$ 76,614	\$ 14,859	24.06%
58		TOTAL REVENUES		\$ 3,387,967	\$ 3,307,934	\$ (80,033)	-2.36%

**ACE Charter High School
2020-21 Expenditures
\$2,945,469
\$12,712 per ADA (231.71)**



	A	B	C	H	I	J	K
1	ACE Charter High School						
2	Based on Governor's 2020-21 Budget Proposal						
3	Object	Description	Comments	2020/21 Estimated Actuals	2020/21 Unaudited Actuals	Unaudited Actuals vs. Estimated Actuals Change	
4						Amount	%
5							
6							
6		Certificated Salaries					
7	1100	Teachers	13.00 FTE Teachers	\$ 833,262	\$ 862,428	\$ 29,166	3.50%
8	1110	Teachers - Substitutes	Teacher Subs	15,600	16,680	1,080	6.92%
10	1140	Teacher Extra Duty	Lions, Robotics, Math, Culinary, Gamers, ELPAC Testing, ASB, Yearbook, Bible, After-School Tutoring, Learning Loss Coordinator	14,912	14,005	(907)	-6.09%
12	1200	Certificated Support Salaries	1.00 FTE Counselor	92,578	96,084	3,506	3.79%
13	1300	Administration	.80 FTE Principal, 1.00 FTE Asst Principal	201,817	208,403	6,586	3.26%
15							
16		Total Certificated Salaries		\$ 1,158,169	\$ 1,197,599	\$ 39,430	3.40%
17		Classified Salaries					
19	2200	Cafeteria	.375 FTE Cafeteria Worker	8,939	9,772	833	0.09
20	2400	Clerical and Office	2.00 FTE Admin Assistant	103,239	109,474	6,235	6.04%
22							
23		Total Classified Salaries		\$ 112,178	\$ 119,246	\$ 7,068	6.30%
24		Benefits					
25	3100	STRS (Retirement)	16.920%	\$ 174,026	\$ 171,786	\$ (2,240)	-1.29%
26	3200	PERS (Retirement)	22.910%	38,003	38,445	442	1.16%
27	3301	Medicare	1.45%	21,178	22,817	1,639	7.74%
28	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,858	8,347	489	6.22%
29	3401	Other State Revenue	\$15,392 per full-time employee	210,520	210,520	(1)	0.00%
30	3402	Health and Welfare	\$15,392 per full-time employee	29,489	29,489	0	0.00%
31	3500	State Unemployment Insurance	1.23%	624	737	113	18.06%
32	3600	Workers' Compensation	1.630%	20,748	21,504	756	3.65%
34		Total Benefits		\$ 502,446	\$ 503,644	\$ 1,198	0.24%
35		Books and Supplies					
36	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 9,240	\$ -	\$ (9,240)	-100.00%
37	4300	Materials and Supplies	Instructional Supplies 1000 (includes Construction Class Supplies) 0000,6300	49,691	37,233	(12,458)	-25.07%
38	4300	Materials and Supplies	First Aid Supplies 3140	500	199	(301)	-60.10%
39	4300	Materials and Supplies	School Administration 2700	9,375	4,275	(5,100)	-54.40%
41	4300	Materials and Supplies	Chromebooks 0709	76,005	-	(76,005)	-100.00%
42	4300	Materials and Supplies	CTEIG 6387 (Chromebooks for Construction & Engineering Programs)	138,411	140,683	2,272	1.64%
43	4300	Materials and Supplies	CARES Act - ESSER 3210 (Chromebooks)	7,333	7,333	0	0.00%

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4						Amount	%
5							
44	4300	Materials and Supplies	CRSSA Act - ESSER II 3212 (Student Headsets, Cleaning Supplies, Outdoor Furniture)	6,371	18,188	11,817	185.48%
45	4300	Materials and Supplies	CARES Act 3220 (Signage, PPE, Chromebooks, Instructional Benches, Student Headsets)	17,470	17,471	1	0.00%
46	4300	Materials and Supplies	Maintenance and Operations 8100	4,468	1,393	(3,075)	-68.83%
49	4300	Materials and Supplies	Robotics Program 9082 (Vex Robotics)	500	311	(189)	-37.70%
50	4300	Materials and Supplies	SB117 COVID-19 7388	320	320	(0)	0.00%
51	4300	Materials and Supplies	CARES Act 7420	1,540	1,540	(0)	-0.02%
53	4300	Materials and Supplies	School Lunch Program 9531	-	14	14	New
54	4400	Non-capitalized Equipment	Water Heater 8100	605	605	(0)	-0.01%
56	4400	Non-capitalized Equipment	CRSSA Act - ESSER II 3212 (Computer, Outdoor Furniture)	657	47,303	46,646	7099.86%
57	4400	Non-capitalized Equipment	CARES Act 3220 (Laptops, Outdoor Benches)	30,896	30,896	0	0.00%
58	4400	Non-capitalized Equipment	Title IV, Technology 4127	10,000	-	(10,000)	-100.00%
59	4400	Non-capitalized Equipment	CTEIG 6387 (Construction non-capitalized equipment, Laptops for Engineering Program)	87,294	89,710	2,416	2.77%
60	4400	Non-capitalized Equipment	CARES Act 7420 (Laptops)	10,839	10,839	0	0.00%
61	4400	Non-capitalized Equipment	0000/TECH (Plotter Machine)	536	536	0	0.04%
64		Total Books and Supplies		\$ 462,051	\$ 408,849	\$ (53,202)	-11.51%
65		Other Services and Operating					
66	5100	Transportation	Transportation (First Student)	\$ 81,043	\$ 81,043	\$ (0)	0.00%
68		Transportation - Subagreements		\$ 81,043	\$ 81,043	\$ (0)	0.00%
69							
70	5201	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%
71	5210	Travel and Conference	Admin Staff Mileage 2700	570	-	(570)	-100.00%
72	5220	Travel and Conference	Admin Staff Development	3,990	4,543	553	13.86%
73	5220	Travel and Conference	Instructional Staff Development (includes 3110)	14,538	10,991	(3,547)	-24.40%
75	5220	Travel and Conference	Title II, Part A 4035	5,960	6,937	977	16.39%
76	5220	Travel and Conference	CARES Act 3220 (Alpenspruce Education Solution)	12,960	12,960	-	0.00%

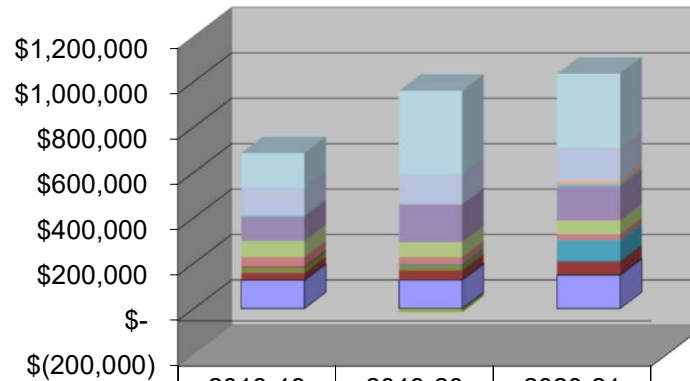
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4						Amount	%
5							
81		Total Travel and Conference		\$ 39,218	\$ 36,631	\$ (2,587)	-6.60%
82	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,240	\$ 204	\$ (2,036)	-90.89%
83							
84		Total Dues and Memberships		\$ 2,240	\$ 204	\$ (2,036)	-90.89%
86	5450	Insurance	Liability Insurance	\$ 11,427	\$ 11,427	\$ -	0.00%
87		Total Insurance		\$ 11,427	\$ 11,427	\$ -	0.00%
91	5600	Lease	Copier Lease	\$ 10,255	\$ 9,394	\$ (861)	-8.40%
92	5600	Equipment Repairs	Circuit Installation for Makerspace 6387	3,567	3,567	0	0
93	5600	Facilities	Facility Rent	97,859	97,859	(0)	0.00%
94	5600	Equipment Repairs	CRSSA Act - ESSER II 3212 (Chromebook Repairs)	1,347	1,347	0	0.00%
95	5600	Equipment Repairs	CARES Act 3220 (Chromebook cleaning & repairs)	1,848	1,848	(0)	-0.02%
96		Total Leases, Rentals and Repairs		\$ 114,876	\$ 114,014	\$ (862)	-0.75%
97	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 9,700	\$ 28,864	\$ 19,164	197.57%
98	5800	Professional Services	Courier Services 2700	1,801	1,836	35	1.94%
99	5800	Professional Services	Oversight Fee 1%	25,033	24,981	(52)	-0.21%
100	5800	Professional Services	Technology Services 1000/2700-OTEC (includes on-site technician)	9,842	10,588	746	7.57%
101	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software) 2700	19,481	21,951	2,470	12.68%
102	5800	Professional Services	WASC/College Board 2700	699	1,070	371	53.08%
103	5800	Professional Services	Health Services 3140	-	7,487	7,487	New
104	5800	Professional Services	Technology Services 0060, 4127 OTEC (VCOE includes phone charges)	12,546	-	(12,546)	-100.00%
106	5800	Professional Services	Maintenance 8100	1,875	-	(1,875)	-100.00%
107	5800	Professional Services	Instructional Services 1000	11,347	5,329	(6,018)	-53.03%
108	5800	Professional Services	Project Lead the Way 6387-1000	3,200	3,520	320	10.00%
110	5800	Professional Services	IB Annual Fee 1000	8,500	8,500	-	0.00%
111	5800	Professional Services	IB Testing Fees (Approx. 75 Students x \$200) 1000	15,000	20,925	5,925	39.50%
112	5800	Professional Services	CARES Act - ESSER 3210 (Distance Learning Tools and Tent Evaluation)	4,808	308	(4,500)	-93.60%
113	5800	Professional Services	CRSSA Act - ESSER II 3212 (Architect Service for Tent Approval)	1,768	8,065	6,297	356.11%

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4						Amount	%
5							
114	5800	Professional Services	CARES Act 3220 (COVID Signs, Nearpod, WAPS)	6,608	6,608	(0)	0.00%
115	5800	Professional Services	CARES Act 7420 (KUTA Software)	729	729	(0)	-0.02%
116	5800	Professional Services	ELO 7425 (Spring Transportation, Summer CTE courses)	13,000	9,649	(3,351)	-25.77%
117	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	14,719	6,975	(7,744)	-52.61%
118	5800	Professional Services	Title II, Part A 4035	536	-	(536)	-100.00%
119	5800	Professional Services	Transportation (Hop Skip Drive) 0709	31,743	408	(31,335)	-98.71%
121	5800	Professional Services	Board/STRS 7100	-	110	110	New
122	5800	Professional Services	Fundraising/Donations 9081 (Adrain Rodrigues & Bernard Makuaole Memorial Fund)	13,658	13,658	(0)	0.00%
127	5800	Professional Services	Food Cost 9531 (Moorpark School District)	5,000	4,111	(889)	-17.78%
129	5801	Professional Services	Audit Cost	9,850	8,277	(1,573)	-15.97%
130	5803	Professional Services	BSA Fees	224,519	218,114	(6,405)	-2.85%
131	5804	Professional Services	TB Test & fingerprints	376	265	(111)	-29.52%
132	5805	Professional Services	Field Trips - Additional Transportation Costs	4,080	-	(4,080)	-100.00%
134	5899	Professional Services	Legal (Charter Renewal)	3,060	4,082	1,022	33.40%
135							
136		Total Professional Services		\$ 453,478	\$ 416,410	\$ (37,068)	-8.17%
137	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,558	\$ 2,047	\$ (1,511)	-42.47%
138	5902	Communication	CARES Act 3220 (Hotspots)	950	950	-	0.00%
139	5902	Communication	CRSSA Act - ESSER II (Hotspots)	6,246	8,946	2,700	43.22%
140	5902	Communication	CARES Act 3215 (Hotspots)	500	500	-	0.00%
141	5902	Communication	CARES Act 7420 (Hotspots)	2,634	2,634	0	0.02%
142	5902	Communication	Internet	3,887	807	(3,080)	-79.25%
143	5903	Communication	Postage	1,788	727	(1,061)	-59.33%
144		Total Communication		\$ 19,563	\$ 16,611	\$ (2,952)	-15.09%
145		Total Other Services and Operating		\$ 721,845	\$ 676,341	\$ (45,505)	-6.30%
146		Depreciation					
147	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 26,194	\$ 26,194	\$ 0	0.00%
148	6900	Depreciation	CARES Act (Outdoor Classrooms-Tents) 3220	57,651	6,863	(50,788)	-88.10%
149		Total Equip. and Depr.		\$ 83,845	\$ 33,058	\$ (50,787)	-60.57%
150		Other Outgo					
151	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 48,413	\$ 6,733	\$ (41,680)	-86.09%

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4						Amount	%
5							
152	7438	Interest	Interest/Fees on Cash Deferral Loan	12,813	-	(12,813)	-100.00%
153		Total Other Outgo		\$ 61,226	\$ 6,733	\$ (54,493)	-89.00%
154		TOTAL EXPENDITURES		\$ 3,101,760	\$ 2,945,469	\$ (156,291)	-5.04%

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1	ACE Charter High School							
2	Based on Governor's 2020-21 Budget Proposal							
3	Object	Description	2020/21 Estimated Actuals	2020/21 Unaudited Actuals	Unaudited Actuals vs. Estimated Actuals Change			
4					Amount	%		
5								
6		REVENUES:	Enrollment 256	Enrollment 256			Enrollment/ADA - 2020/21: 256/231.71, 2021/22: 260/241.80, 2022/23: 260/241.80, 2023/24: 260/241.80	
7	8010-8099	LCFF Sources	\$ 2,503,303	\$ 2,496,072	\$ (7,231)	-0.29%	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	298,913	43,160	16.88%		
9	8300-8599	Other State	567,156	436,335	(130,821)	-23.07%		
10	8600-8799	Other Local	61,755	76,614	14,859	24.06%		
11		TOTAL REVENUES	\$ 3,387,967	\$ 3,307,934	\$ (80,033)	-2.36%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 1,158,169	\$ 1,197,599	\$ 39,430	3.40%	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	119,246	7,068	6.30%	Administration Assistants 2.0 FTE, .375 Cafeteria Assistant	
15	3000-3999	Employee Benefits	502,446	503,644	1,198	0.24%		
16	4000-4999	Books and Supplies	462,051	408,849	(53,202)	-11.51%		
17	5000-5999	Services and Other Operating	721,845	676,341	(45,505)	-6.30%		
18	6000-6999	Depreciation	83,845	33,058	(50,787)	-60.57%		
19	7000-7999	Other Outgo	61,226	6,733	(54,493)	-89.00%	Special Ed Excess Costs	
20		TOTAL EXPENDITURES	\$ 3,101,760	\$ 2,945,469	\$ (156,291)	-5.04%		
21		NET INCREASE/(DECREASE)	\$ 286,207	\$ 362,465	\$ 76,258	26.64%		
22	9791	Beginning Balance	942,528	931,389	(11,139)	-1.18%		
23		ENDING FUND BALANCE	\$ 1,228,735	\$ 1,293,854	\$ 65,119	5.30%		
24		COMPONENTS OF ENDING FUND BALANCE						
25	9796	Prop 30 1400	\$ -	\$ 208,740	\$ 208,740	New		
26	9797	California Clean Energy 6230 (VCOE)	22,209	-	(22,209)	-100.00%		
27	9797	Restricted Lottery 6300	43,598	58,914	15,316	35.13%		
29	9797	COVID State Supplemental Meal 7027	-	13	13	New		
30	9797	Classified Professional Development 7311	354	354	-	0.00%		
31	9797	COVID-19 (SB 117) 7388	-	3,711	3,711	New		
32	9797	Expanded Learning Opportunity 7425	160,617	69,744	(90,873)	-56.58%		
33	9797	ELO Para 7426	-	17,343	17,343	New		
34	9797	Student Activity Funds 8210	-	12,568	12,568	New		
35	9797	Safety Credits 9003	2,000	2,000	-	0.00%		
37	9797	Parent Teacher Committee 9079	3,476	4,476	1,000	28.77%		
38	9797	Fundraising/Donations 9081	24,494	24,494	-	0.00%		
40	9797	Robotics Program 9082	-	11,689	11,689	New		
41	9796	Economic Uncert. (Greater of 5% or \$66K)	155,088	147,273	(7,815)	-5.04%		
42		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%		
44	9790	COVID Depreciation	-	50,787	50,787	New		
45	9790	Mandated Cost Block Grant 0060	72,139	144,350	72,211	100.10%		
46	9790	Prop 39 Depreciation 0062	62,128	62,128	-	0.00%		
47	9790	CTEIG Depreciation 0063	148,331	148,331	-	0.00%		
48	9790	Undesignated - 0000	534,301	326,939	(207,362)	-38.81%		
49		ENDING FUND BALANCE	\$ 1,228,735	\$ 1,293,854	\$ 65,119	5.30%		

Components of Ending Fund Balance



	2018-19	2019-20	2020-21
Undesignated	\$152,251	\$367,333	\$326,939
Unrestricted Lottery	\$36	\$-	\$-
Gene Haas Scholarships	\$-	\$-	\$-
Safety Credits	\$-	\$-	\$2,000
Mandate Block Grant	\$122,364	\$133,490	\$144,350
Student Body	\$-	\$-	\$12,568
Robotics Program	\$6,238	\$-	\$11,689
CTEIG Depreciation	\$106,152	\$165,391	\$148,331
Prop 39 Depreciation	\$71,982	\$67,008	\$62,128
Fundraising/Donations	\$34,459	\$28,748	\$24,494
Parent Teacher Committee	\$4,476	\$2,976	\$4,476
ELO	\$-	\$-	\$87,087
College Readiness	\$-	\$-	\$-
CARES Act	\$-	\$(16,363)	\$-
Low Performing Grant	\$7,992	\$-	\$-
COVID-19 SB 117	\$-	\$4,048	\$3,711
Classified Professional Development	\$354	\$354	\$354
Educator Effectiveness	\$-	\$-	\$-
Cal Clean Energy	\$22,208	\$22,209	\$-
Restricted Lottery	\$31,450	\$41,654	\$58,914
Economic Uncertainties	\$124,655	\$125,680	\$147,273

Unaudited Actuals Certification

Charter Number: 1126

To the entity that approved the charter school:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

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

Printed Name: Joe Clausi Title: Principal

To the County Superintendent of Schools:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Lisa Cline
Name
Executive Director
Title
805-383-1942
Telephone
lcline@vcoe.org
E-mail Address

For Charter School:

Tami Peterson
Name
Chief Business Official
Title
805-383-1972
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Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,496,072.00	2,601,182.00	4.2%
2) Federal Revenue		8100-8299	298,912.88	110,152.00	-63.1%
3) Other State Revenue		8300-8599	436,335.06	77,426.00	-82.3%
4) Other Local Revenue		8600-8799	76,614.10	4,000.00	-94.8%
5) TOTAL, REVENUES			3,307,934.04	2,792,760.00	-15.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,197,598.89	1,307,295.00	9.2%
2) Classified Salaries		2000-2999	119,246.15	131,072.00	9.9%
3) Employee Benefits		3000-3999	503,644.15	608,636.00	20.8%
4) Books and Supplies		4000-4999	408,849.01	101,850.00	-75.1%
5) Services and Other Operating Expenses		5000-5999	676,340.73	823,859.00	21.8%
6) Depreciation and Amortization		6000-6999	33,057.64	25,249.00	-23.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,733.00	49,381.00	633.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,945,469.57	3,047,342.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			362,464.47	(254,582.00)	-170.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C D4)			362,464.47	(254,582.00)	-170.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	942,527.95	1,293,853.82	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a F1b)			942,527.95	1,293,853.82	37.3%
d) Other Restatements		9795	(11,138.60)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c F1d)			931,389.35	1,293,853.82	38.9%
2) Ending Net Position, June 30 (E F1e)			1,293,853.82	1,039,271.82	-19.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	261,263.97	152,367.00	-41.7%
b) Restricted Net Position		9797	205,304.85	183,409.27	-10.7%
c) Unrestricted Net Position		9790	827,285.00	703,495.55	-15.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,131,118.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,967.82		
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	91,680.46		
4) Due from Grantor Government		9290	362,486.38		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	9,800.00		
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	(32,980.69)		
f) Equipment		9440	150,515.70		
g) Accumulated Depreciation - Equipment		9445	(39,906.69)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,887,749.86		
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 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	92,731.57		
2) Due to Grantor Governments		9590	44,411.53		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	255,771.22		
5) Unearned Revenue		9650	200,981.72		
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			593,896.04		
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 (must agree with line F2) (G10 H2) - (I7 J2)			1,293,853.82		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,009,978.00	1,265,553.00	25.3%
Education Protection Account State Aid - Current Year		8012	683,905.00	560,907.00	-18.0%
State Aid - Prior Years		8019	(28,455.00)	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	830,644.00	774,722.00	-6.7%
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			2,496,072.00	2,601,182.00	4.2%
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	36,332.39	44,388.00	22.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,937.00	6,612.00	-4.7%
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	0.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	255,643.49	49,152.00	-80.8%
TOTAL, FEDERAL REVENUE			298,912.88	110,152.00	-63.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	12.93	0.00	-100.0%
Mandated Costs Reimbursements		8550	10,860.00	10,854.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	57,533.81	50,258.00	-12.6%
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	250,019.32	4,000.00	-98.4%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,909.00	12,314.00	-89.6%
TOTAL, OTHER STATE REVENUE			436,335.06	77,426.00	-82.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	(2,060.00)	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	5,336.76	4,000.00	-25.0%
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	2,385.60	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	70,951.74	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			76,614.10	4,000.00	-94.8%
TOTAL, REVENUES			3,307,934.04	2,792,760.00	-15.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	893,111.85	993,782.00	11.3%
Certificated Pupil Support Salaries		1200	96,083.82	90,204.00	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	208,403.22	223,309.00	7.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,197,598.89	1,307,295.00	9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	13,098.00	New
Classified Support Salaries		2200	9,771.77	9,434.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,474.38	108,540.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			119,246.15	131,072.00	9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	171,785.52	207,021.00	20.5%
PERS		3201-3202	38,444.60	49,218.00	28.0%
OASDI/Medicare/Alternative		3301-3302	31,164.18	34,184.00	9.7%
Health and Welfare Benefits		3401-3402	240,008.70	277,056.00	15.4%
Unemployment Insurance		3501-3502	736.72	17,384.00	2259.6%
Workers' Compensation		3601-3602	21,504.43	23,773.00	10.5%
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			503,644.15	608,636.00	20.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	9,425.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,959.51	73,425.00	-67.9%
Noncapitalized Equipment		4400	179,889.50	19,000.00	-89.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			408,849.01	101,850.00	-75.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	81,042.67	245,987.00	203.5%
Travel and Conferences		5200	36,631.41	36,756.00	0.3%
Dues and Memberships		5300	204.00	2,285.00	1020.1%
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	114,014.15	111,255.00	-2.4%
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	416,410.53	406,502.00	-2.4%
Communications		5900	16,610.97	9,418.00	-43.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			676,340.73	823,859.00	21.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	33,057.64	25,249.00	-23.6%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			33,057.64	25,249.00	-23.6%
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	6,733.00	49,381.00	633.4%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,733.00	49,381.00	633.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent 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			2,945,469.57	3,047,342.00	3.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,496,072.00	2,601,182.00	4.2%
2) Federal Revenue		8100-8299	298,912.88	110,152.00	-63.1%
3) Other State Revenue		8300-8599	436,335.06	77,426.00	-82.3%
4) Other Local Revenue		8600-8799	76,614.10	4,000.00	-94.8%
5) TOTAL, REVENUES			3,307,934.04	2,792,760.00	-15.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,737,602.73	1,639,112.00	-5.7%
2) Instruction - Related Services	2000-2999		690,451.40	676,661.00	-2.0%
3) Pupil Services	3000-3999		242,245.81	447,367.00	84.7%
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		139,093.30	113,832.00	-18.2%
8) Plant Services	8000-8999		129,343.33	120,989.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	6,733.00	49,381.00	633.4%
10) TOTAL, EXPENSES			2,945,469.57	3,047,342.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			362,464.47	(254,582.00)	-170.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C D4)			362,464.47	(254,582.00)	-170.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	942,527.95	1,293,853.82	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a F1b)			942,527.95	1,293,853.82	37.3%
d) Other Restatements		9795	(11,138.60)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c F1d)			931,389.35	1,293,853.82	38.9%
2) Ending Net Position, June 30 (E F1e)			1,293,853.82	1,039,271.82	-19.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	261,263.97	152,367.00	-41.7%
b) Restricted Net Position		9797	205,304.85	183,409.27	-10.7%
c) Unrestricted Net Position		9790	827,285.00	703,495.55	-15.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
3212		0.00	49,152.00
6300		58,913.63	61,863.63
7027		12.93	12.93
7311		354.00	354.00
7388		3,711.11	3,711.11
7425		69,743.58	0.00
7426		17,343.00	17,343.00
8210		12,567.82	12,567.82
9010		42,658.78	38,404.78
Total, Restricted Net Position		205,304.85	183,409.27

Average Daily Attendance

Description	2020-21 Unaudited 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	231.71	231.71	231.71	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)	231.71	231.71	231.71	241.80	241.80	241.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	231.71	231.71	231.71	241.80	241.80	241.80

Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	202,068.50		202,068.50	0.00		202,068.50
Equipment	92,865.20		92,865.20	57,650.50		150,515.70
Total capital assets being depreciated	294,933.70	0.00	294,933.70	57,650.50	0.00	352,584.20
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(23,563.51)		(23,563.51)	(9,417.18)		(32,980.69)
Equipment	(16,266.23)		(16,266.23)	(23,640.46)		(39,906.69)
Total accumulated depreciation	(39,829.74)	0.00	(39,829.74)	(33,057.64)	0.00	(72,887.38)
Total capital assets being depreciated, net	255,103.96	0.00	255,103.96	24,592.86	0.00	279,696.82
Business-type activity capital assets, net	255,103.96	0.00	255,103.96	24,592.86	0.00	279,696.82

Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00	369,468.00	113,696.78	255,771.22	255,771.22
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	369,468.00	113,696.78	255,771.22	255,771.22

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,945,469.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	282,549.82
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	(19,618.13)
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	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)				(19,618.13)
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)				2,682,537.88

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		231.71
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,577.13
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)	2,682,537.88	11,577.13
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

Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400 Functions 7200-7700, all goals except 0000 & 9000) 1,820,489.19

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1 zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	130,706.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	8,277.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	138,983.13
9. Carry-Forward Adjustment (Part IV, Line F)	5,845.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	144,828.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,719,252.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	690,451.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	161,203.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	110.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999 Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,776.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	97,858.56
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,685,653.13

C. Straight Indirect Cost Percentage Before Carry-Forward and Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.18%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-ith-carry-forward rate for use in 2022-23 see cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.39%
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Part IV - Carry-forward and Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	138,983.13
B. Carry-forward and adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	8,665.07
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward and adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.28%) times Part III, Line B19) zero if negative	5,845.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.28%) times Part III, Line B19) zero if positive	0.00
D. Preliminary carry-forward and adjustment (Line C1 or C2)	5,845.71
E. Optional allocation of negative carry-forward and adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward and adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	5,845.71

Approved indirect cost rate: 5.28%
Highest rate used in any program: 5.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3010	34,510.25	1,822.14	5.28%
62	3210	7,640.96	403.44	5.28%
62	3212	83,848.83	4,427.22	5.28%
62	6387	237,480.36	12,538.96	5.28%
62	7388	319.99	16.90	5.28%

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		41,653.63	41,653.63
2. State Lottery Revenue	8560	40,273.81		17,260.00	57,533.81
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)		40,273.81	0.00	58,913.63	99,187.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	33,764.10			33,764.10
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	6,509.71			6,509.71
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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)		40,273.81	0.00	0.00	40,273.81
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	58,913.63	58,913.63
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.

PCRAF

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	690,451.40	7,686.93	31,484.77	97,858.56	91,100.19
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			8.00	8.00	9.00	9.00	205.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education			4.00	4.00	3.00	3.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	12.00	12.00	12.00	12.00	205.00

PCR

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report

56 72546 0120634
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	1,407,254.51	653,533.24	2,060,787.75	102,907.02		2,163,694.77			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	459,607.80	265,048.61	724,656.41	36,186.28		760,842.69			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	0.00	0.00	0.00	0.00		0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					14,199.11	14,199.11			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					0.00	0.00			
----	Other Outgo					6,733.00	6,733.00			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								0.00	0.00
----	Total General Fund and Charter Schools Funds Expenditures	1,866,862.31	918,581.85	2,785,444.16	139,093.30	20,932.11	2,945,469.57			

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

56 72546 0120634
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,277,994.93	0.00	0.00	0.00	129,259.58	0.00	0.00			0.00	0.00	1,407,254.51
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	459,607.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	459,607.80
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,737,602.73	0.00	0.00	0.00	129,259.58	0.00	0.00	0.00	0.00	0.00	0.00	1,866,862.31

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	465,425.55	97,007.50	91,100.19	653,533.24
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	232,712.78	32,335.83	0.00	265,048.61
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		698,138.33	129,343.33	91,100.19	918,581.85

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	110.17
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	8,277.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	130,706.13
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	139,093.30
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,866,862.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	918,581.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,785,444.16
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		2,785,444.16
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.99%

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

56 72546 0120634
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	14,199.11				14,199.11
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				6,733.00	6,733.00
Total Other Costs	14,199.11	0.00	0.00	6,733.00	20,932.11

Technical Review Checks

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Unaudited Actuals
2020-21 Unaudited 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:

- 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
62-3220-0-0000-0000-9791	3220	9791	-16,363.06

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	6900	-29,883.57

Explanation: ACE made capital purchases out of various one-time revenue sources that came from the CARES Act and CRSSA Act. However, the depreciation could not be accounted for in these resources. Otherwise, the expenditures for these resources would have had to be lowered, and the school would have been out of compliance with regards to the spending deadlines. Instead, future depreciation will be paid using a local resource (0015), which allows the original expense to remain in the restricted resources. A negative adjustment was done in R0015 to account for future depreciation payments. This negative expense will create a depreciation beginning balance in 2021-22 that will decrease in future years as depreciation is recorded for these assets.

62	9010	8634	-2,060.00
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Explanation: With meals being free in 2020-21, ACE refunded advance meals payments to families in 2020-21 especially in light of continued free meals in 2021-22 and beyond.

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to

general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%
Explanation:Costs are coded correctly.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent
(Form ICR, Part III, Line B7) 110.17

Other General Administration, less portion charged to restricted
resources or specific goals
(Form ICR, Part III, Line A1) 130,706.13
Ratio is 0.08%

Explanation:Costs are coded correctly.

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

62	3212	0	0000	0000	9797	3212	9797	49,152.00
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Explanation: Unspent resource 3212 funds were recorded in an ending fund balance in the 2021-22 budget before guidance was provided that unspent funds were to be recognized as unearned revenue. This will be fixed in the 1st interim budget.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	7425	-44,583.42

Explanation: The revenue allocations for resource 7425 were changed after the 2021-22 budget was adopted with amounts being redistributed to various new Federal resources. This caused a negative balance in resource 7425 due to the fact that the funds for this resource were reduced. This issue will be fixed at 1st interim when expenses originally allocated to resource 7425 are distributed to the new Federal resources.

Total of negative resource balances for Fund 62	-44,583.42
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	7425	9790	-44,583.42

Explanation:The revenue allocations for resource 7425 were changed after the 2021-22 budget was adopted with amounts being redistributed to various new Federal resources. This caused a negative balance in resource 7425 due to the fact that the funds for this resource were reduced. This issue will be fixed at 1st interim when expenses originally allocated to resource 7425 are distributed to the new Federal resources.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.