

Architecture, Construction & Engineering Charter High School

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Camarillo, California 93010
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www.acecharterhigh.org



2022-23 Adopted

Budget Detail

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Architecture, Construction & Engineering Charter High School

2022-23 Adopted

Budget Detail

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Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2020-21 CBEDS	74	65	52	65	256	256	7	2.81%
2021-22 CBEDS	64	77	67	55	263	263	7	2.73%
2022-23 *	72	64	77	67	280	280	17	6.46%
2023-24 **	77	72	64	77	290	290	10	3.57%
2024-25 ***	77	77	72	64	290	290	0	0.00%
2025-26 ****	64	77	77	72	290	290	0	0.00%
2026-27 *****	72	64	77	77	290	290	0	0.00%

2020-21 P2 ADA	68.82	60.45	48.36	54.08	231.71
2021-22 Est ADA	59.52	71.61	62.31	44.97	238.41
2022-23 Est ADA	66.96	59.52	71.61	62.31	260.40
2023-24 Est ADA	71.61	66.96	59.52	71.61	269.70
2024-25 Est ADA	71.61	71.61	66.96	59.52	269.70
2025-26 Est ADA	59.52	71.61	71.61	66.96	269.70
2026-27 Est ADA	66.96	59.52	71.61	71.61	269.70

*** 72 students need to be recruited in order to reach 280 students for 2022-23**

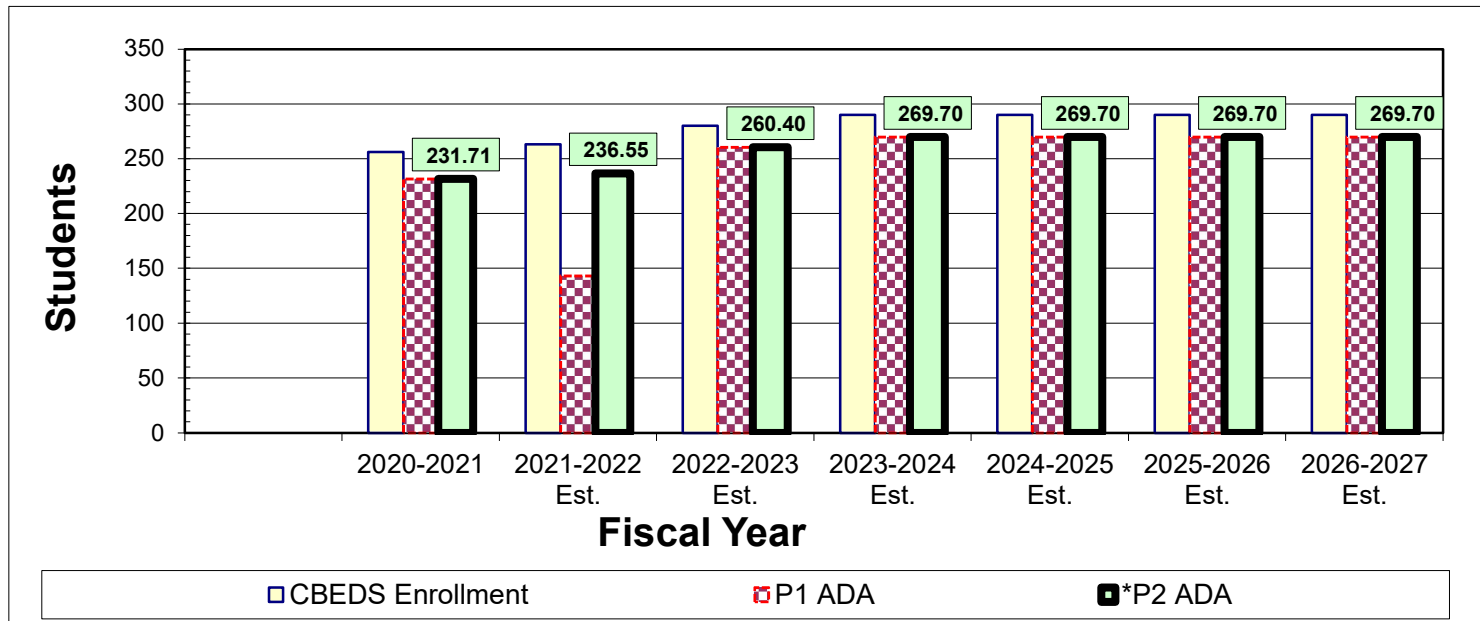
**** 77 students need to be recruited in order to reach 290 students for 2023-24**

***** 77 students need to be recruited in order to reach 290 students for 2024-25**

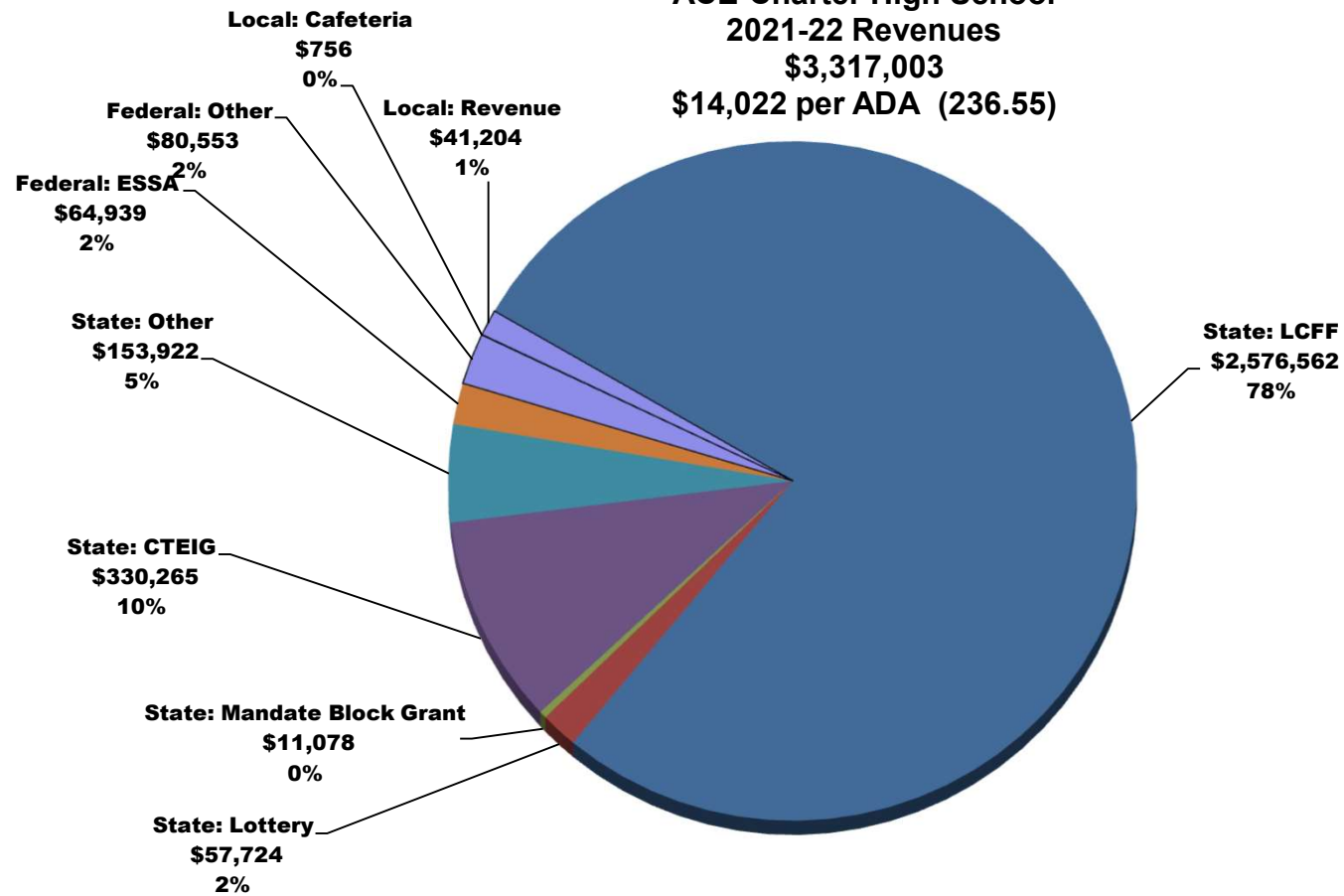
****** 64 students need to be recruited in order to reach 290 students for 2025-26**

**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)
				#	%	#	%	
2020-2021	256	231.71	231.71	7	2.81%	0.14	0.06%	90.51%
2021-2022 Est.	263	143.14	236.55	7	2.73%	4.84	2.09%	89.94%
2022-2023 Est.	280	260.40	260.40	17	6.46%	23.85	10.08%	93.00%
2023-2024 Est.	290	269.70	269.70	10	3.57%	9.30	3.57%	93.00%
2024-2025 Est.	290	269.70	269.70	0	0.00%	-	0.00%	93.00%
2025-2026 Est.	290	269.70	269.70	0	0.00%	-	0.00%	93.00%
2026-2027 Est.	290	269.70	269.70	0	0.00%	-	0.00%	93.00%

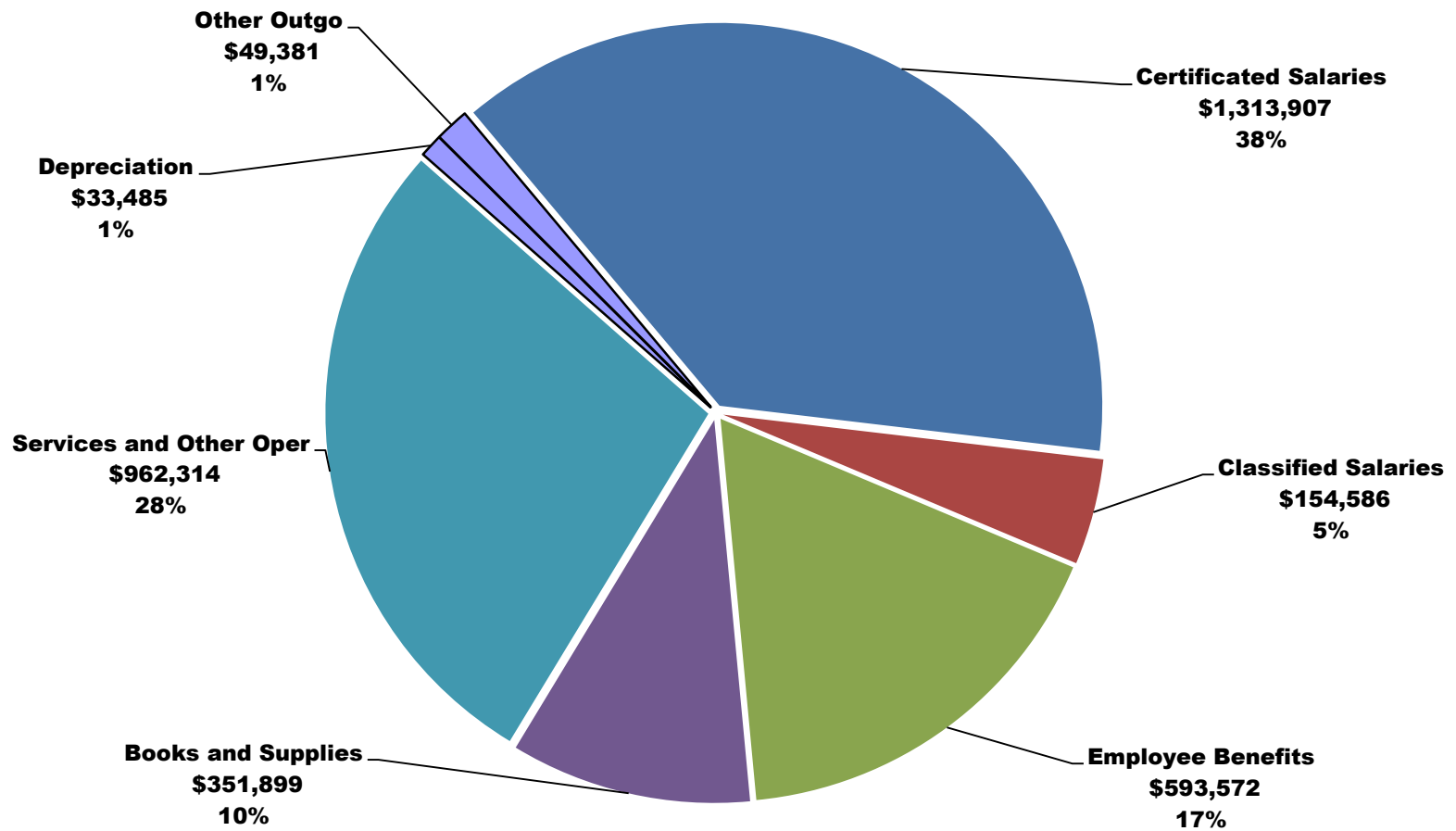


**ACE Charter High School
2021-22 Revenues
\$3,317,003
\$14,022 per ADA (236.55)**



	A	B	C	M	P	Q	R	S	T
1	ACE Charter High School								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22	2022/23	2022/23 vs. 2021/22			
4				Estimated	Adopted	Budget Change			
5	Object	Description	Comments	Actuals	Budget	Amount	%	2023/24	2024/25
6								Budget	Budget
7		LCFF Sources							
8	8012	Education Protection Act (Prop 30)		\$ 683,905	\$ 683,905	\$ -	0.00%	\$ 683,905	\$ 683,905
9	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	(32,182)	-	32,182	-100.00%	-	-
10	8011	Local Control Funding Formula	State Aid	1,077,955	1,493,983	416,028	38.59%	1,765,999	1,890,041
11	8019	LCFF State Aid	Prior Year Adjustment	10,496	-	(10,496)	-100.00%	-	-
12	8096	In Lieu	OUHSD	804,206	804,206	-	0.00%	804,206	804,206
13	8096	In Lieu	Prior Year Adjustment	32,182	-	(32,182)	-100.00%	-	-
14		Total LCFF Sources		\$ 2,576,562	\$ 2,982,094	\$ 405,532	15.74%	\$ 3,254,110	\$ 3,378,152
15		Federal Sources							
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 47,189	\$ 31,646	\$ (15,543)	-32.94%	\$ 31,646	\$ 31,646
17	8290	Other Federal Income	CARES Act - ESSER 3210	4,346	-	(4,346)	-100.00%	-	-
18	8290	Other Federal Income	CRSSA Act - ESSER II 3212 (\$57,459)	-	57,459	57,459	New	-	-
19	8290	Other Federal Income	ARP Act - ESSER III 3213 (\$227,893)	34,134	78,288	44,154	129.35%	149,605	-
20	8290	Other Federal Income	ARP Act - ESSER III 3214 (\$65,389)	-	56,792	56,792	New	8,597	-
22	8290	Other Federal Income	ELO ESSER II 3216	25,536	-	(25,536)	-100.00%	-	-
23	8290	Other Federal Income	ELO GEER II 3217	5,861	-	(5,861)	-100.00%	-	-
24	8290	Other Federal Income	ELO ESSER III 3218 (\$5,971)	10,676	5,971	(4,705)	-44.07%	-	-
25	8290	Other Federal Income	ELO ESSER III 3219 (\$28,696)	-	25,839	25,839	New	-	-
26	8290	Other Federal Income	Title II, Part A 4035	5,250	5,250	-	0.00%	5,250	5,250
27	8290	Other Federal Income	Title IV, Part A 4127 (includes P/Y carryover)	12,500	10,000	(2,500)	-20.00%	10,000	10,000
30		Total Federal Sources		\$ 145,492	\$ 271,245	\$ 125,753	86.43%	\$ 205,098	\$ 46,896
31		Other State Revenue							
33	8550	Mandate Block Grant	Prior Year ADA x \$47.84	\$ 11,078	\$ 11,317	\$ 239	2.16%	\$ 12,458	\$ 12,902
35	8560	Unrestricted Lottery	236.55 ADA x 1.04446 @ \$163.00	40,272	44,332	4,060	10.08%	45,916	45,916
36	8560	Unrestricted Lottery	Prior Year Adjustment	982	-	(982)	-100.00%	-	-
37	8560	Restricted Lottery	236.55 ADA x 1.04446 @ \$65.00	16,059	17,679	1,620	10.09%	18,310	18,310
38	8560	Restricted Lottery	Prior Year Adjustment	411	-	(411)	-100.00%	-	-
41	8590	Other State Revenue	Educator Effectiveness 6266	45,779	-	(45,779)	-100.00%	-	-
42	8590	Other State Revenue	CTEIG 6387	330,265	203,790	(126,475)	-38.30%	202,074	204,175
43	8590	Other State Revenue	Strong Workforce 6388	12,314	28,350	16,036	130.23%		
47	8590	Other State Revenue	A-G Completion Improvement Grant 7412	-	32,691	32,691	New	-	-
48	8590	Other State Revenue	In-Person Instruction Grant 7422	95,873	-	(95,873)	-100.00%	-	-
49	8590	Other State Revenue	ELO 7425	(44)	-	44	-100.00%	-	-
52		Total Other State Revenue		\$ 552,989	\$ 338,159	\$ (214,830)	-38.85%	\$ 278,758	\$ 281,303
53		Other Local Revenue							
54	8660	Interest	0.32% Interest Rate	\$ 4,000	\$ 4,000	\$ -	0.00%	\$ 4,000	\$ 4,000
55	8634	Other Local Revenue	School Lunch Program 9531	756	-	(756)	-100.00%	-	-
56	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	2,000	-	(2,000)	-100.00%	-	-
58	8699	Other Local Revenue	Misc (STRS Refund) 0000	32,204	-	(32,204)	-100.00%	-	-
62	8699	Other Local Revenue	Robotics Program 9082 (Haas Donation)	3,000	-	(3,000)	-100.00%	-	-
66		Total Other Local Revenue		\$ 41,960	\$ 4,000	\$ (37,960)	-90.47%	\$ 4,000	\$ 4,000
67		TOTAL REVENUES		\$ 3,317,003	\$ 3,595,498	\$ 278,495	8.40%	\$ 3,741,966	\$ 3,710,351

**ACE Charter High School
2021-22 Expenditures
\$3,459,144
\$14,623 per ADA (236.55)**



	A	B	C	M	P	Q	R	S	T
1	ACE Charter High School								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22	2022/23	2022/23 vs. 2021/22			
4				Estimated	Adopted	Budget Change			
5	Object	Description	Comments	Actuals	Budget	Amount	%	2023/24	2024/25
6		Certificated Salaries							
7	1100	Teachers	13.00 FTE Teachers	\$ 954,490	\$ 993,479	\$ 38,989	4.08%	\$ 1,029,234	\$ 1,019,950
8	1110	Teachers - Substitutes	Teacher Subs	16,800	16,800	-	0.00%	16,800	16,200
9	1140	Teacher Extra Duty	ELO Summer School Teachers R7425	17,251	11,433	(5,818)	-33.73%	-	-
10	1140	Teacher Extra Duty	Lions, Robotics, Math, Culinary, Gamers, ASB, Yearbook, IB Coordinator, SGA, After-School Tutoring	20,412	19,900	(512)	-2.51%	19,900	19,900
12	1200	Certificated Support Salaries	2.00 FTE Counselor	89,969	165,930	75,961	84.43%	162,460	165,805
13	1300	Administration	1.00 FTE Principal	159,504	120,846	(38,658)	-24.24%	125,679	130,707
14	1300	Administration	.50 CTE Coordinator (paid with CTEIG)	45,684	60,038	14,354	31.42%	60,038	60,038
15	1300	Administration	ELO Summer School Administration R7425	9,797	5,159	(4,638)	-47.34%	-	-
16									
17		Total Certificated Salaries		\$ 1,313,907	\$ 1,393,585	\$ 79,678	6.06%	\$ 1,414,111	\$ 1,412,601
18		Classified Salaries							
19	2100	Instructional Aides	1.00 FTE SpEd Paraeducator (ESSER III) R3214	\$ -	\$ 30,172	\$ 30,172	New	\$ 30,172	\$ -
20	2200	Cafeteria	.50 FTE Cafeteria Worker	10,372	13,423	3,051	29.42%	13,423	13,423
21	2400	Clerical and Office	1.0 FTE Executive Assistant, 1.0 FTE Principal's Secretary	117,958	116,429	(1,529)	-1.30%	123,672	126,377
22	2400	Clerical and Office	ELO Summer School Clerical Support R7425	8,587	2,289	(6,298)	-73.34%	-	-
23	2900	Other Classified	1.00 FTE Campus Supervisor (includes summer school support)	17,669	30,079	12,410	70.24%	30,636	30,636
24									
25		Total Classified Salaries		\$ 154,586	\$ 192,392	\$ 37,806	24.46%	\$ 197,904	\$ 170,437
26		Benefits							
27	3100	STRS (Retirement)	19.100%	\$ 203,891	\$ 248,392	\$ 44,501	21.83%	\$ 253,000	\$ 252,711
28	3200	PERS (Retirement)	25.370%	51,096	68,113	17,017	33.30%	72,427	63,946
29	3301	Medicare	1.45%	24,569	25,056	487	1.98%	26,054	26,032
30	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	14,541	14,510	(31)	-0.21%	15,140	13,038
31	3401	Other State Revenue	\$16,008 per full-time employee	234,121	256,123	22,002	9.40%	265,974	258,586
32	3402	Health and Welfare	\$16,008 per full-time employee	33,156	64,031	30,875	93.12%	66,493	51,717
33	3500	State Unemployment Insurance	0.50%	7,397	7,760	363	4.91%	8,060	7,915
34	3600	Workers' Compensation	1.650%	24,801	26,151	1,350	5.44%	26,598	26,120
36		Total Benefits		\$ 593,572	\$ 710,136	\$ 116,564	19.64%	\$ 733,746	\$ 700,065
37		Books and Supplies							
38	4100	Textbooks	Textbooks and Online Curriculum	\$ 9,425	\$ 9,614	\$ 189	2.01%	\$ 9,806	\$ 10,002
39	4300	Materials and Supplies	Instructional Supplies R0000/6300, F1000	50,685	40,699	(9,986)	-19.70%	41,513	42,343
40	4300	Materials and Supplies	School Administration F2700	9,563	9,754	191	2.00%	9,949	10,148

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4				Estimated	Adopted	Budget Change			
5	Object	Description	Comments	Actuals	Budget	Amount	%	2023/24	2024/25
								Budget	Budget
41	4300	Materials and Supplies	First Aid Supplies F3140	500	500	-	0.00%	500	500
43	4300	Materials and Supplies	Maintenance and Operations F8100	4,557	4,648	91	2.00%	4,741	4,836
44	4300	Materials and Supplies	Chromebooks R0709	1,000	1,000	-	0.00%	1,000	1,000
48	4300	Materials and Supplies	CTEIG R6387 (Various Supplies)	100,463	50,000	(50,463)	-50.23%	50,000	50,000
49	4300	Materials and Supplies	Donation Account R9081	1,282	-	(1,282)	-100.00%	-	-
50	4300	Materials and Supplies	Robotics Program R9082	1,490	-	(1,490)	-100.00%	-	-
51	4300	Materials and Supplies	SB117 COVID-19 7388	124	-	(124)	-100.00%	-	-
52	4300	Materials and Supplies	ELO 7425 (Hot Spots, Headsets)	5,000	-	(5,000)	-100.00%	-	-
53	4300	Materials and Supplies	School Lunch Program R9531	2,120	2,162	42	1.98%	2,205	2,249
	4400	Non-capitalized Equipment	Classroom R0000, F1000	9,000	9,000	-	0.00%	9,000	9,000
54									
55	4400	Non-capitalized Equipment	Office Computer; Entry Sign Kiosks F2700	11,028	-	(11,028)	-100.00%	-	-
58	4400	Non-capitalized Equipment	Title IV, Technology 4127	12,500	10,000	(2,500)	-20.00%	10,000	10,000
	4400	Non-capitalized Equipment	CTEIG R6387 (Computers/monitors for Architecture, charging carts for Engineering, Promethean boards)	132,775	-	(132,775)	-100.00%	-	-
59									
61	4700	Food Costs	School Lunch Program 9531	387	395	8	2.07%	403	411
62		Total Books and Supplies		\$ 351,899	\$ 137,772	\$ (214,127)	-60.85%	\$ 139,117	\$ 140,489
63		Other Services and Operating							
64	5100	Transportation	Transportation (Pegasus)	\$ 260,616	\$ 475,200	\$ 214,584	82.34%	\$ 484,704	\$ 494,398
65		Transportation - Subagreements		\$ 260,616	\$ 475,200	\$ 214,584	82.34%	\$ 484,704	\$ 494,398
66									
67	5201	Travel and Conference	Car Allowance for Principal & CTEIG Coordinator (\$1,200 each)	\$ 1,201	\$ 2,400	\$ 1,199	99.83%	\$ 2,400	\$ 2,400
68	5210	Travel and Conference	Admin Staff Mileage F2700	581	593	12	2.07%	605	617
69	5210	Travel and Conference	Mileage - Robotics Program R9082	67	-	(67)	-100.00%	-	-
70	5220	Travel and Conference	Instructional Staff Development R0000, F1000/3110	9,341	9,528	187	2.00%	9,719	9,913
71	5220	Travel and Conference	Admin Staff Development F2700	5,284	5,390	106	2.01%	5,498	5,608
72	5220	Travel and Conference	Title II, Part A R4035	11,488	5,250	(6,238)	-54.30%	5,250	5,250
73	5220	Travel and Conference	Educator Effectiveness R6266 (Induction Fees)	7,500	-	(7,500)	-100.00%	-	-
74	5220	Travel and Conference	ELO Staff Development R7425	10,000	-	(10,000)	-100.00%	-	-
75		Total Travel and Conference		\$ 45,462	\$ 23,161	\$ (22,301)	-49.05%	\$ 23,472	\$ 23,788
76	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,285	\$ 2,331	\$ 46	2.01%	\$ 2,378	\$ 2,426
77									
78		Total Dues and Memberships		\$ 2,285	\$ 2,331	\$ 46	2.01%	\$ 2,378	\$ 2,426

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1	ACE Charter High School								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22 Estimated Actuals	2022/23 Adopted Budget	2022/23 vs. 2021/22 Budget Change		2023/24 Budget	2024/25 Budget
4									
5	Object	Description	Comments			Amount	%		
80	5450	Insurance	Liability Insurance	\$ 14,551	\$ 14,842	\$ 291	2.00%	\$ 15,139	15,442
81		Total Insurance		\$ 14,551	\$ 14,842	\$ 291	2.00%	\$ 15,139	\$ 15,442
85	5600	Lease	Copier Lease R0000, F2700	\$ 10,460	\$ 10,669	\$ 209	2.00%	\$ 10,882	\$ 11,100
86	5600	Equipment Repairs	Installation for Promethean Board R6387	268	-	(268)	-100.00%	-	-
87	5699	Facilities	Facility Rent	101,155	152,623	51,468	50.88%	157,563	162,651
88		Total Leases, Rentals and Repairs		\$ 111,883	\$ 163,292	\$ 51,409	45.95%	\$ 168,445	\$ 173,751
89	5800	Professional Services	Instructional Services R0000, F1000	\$ 11,574	\$ 11,805	\$ 231	2.00%	\$ 12,041	\$ 12,282
90	5800	Professional Services	IB Annual Fee R0000, F1000	9,350	10,285	935	10.00%	11,314	12,445
91	5800	Professional Services	IB Testing Fees (Approx. 115 Students x \$200) R0000, F1000	23,000	23,000	-	0.00%	23,000	23,000
92	5800	Professional Services	Technology Services R0000, F1000, OTEC (includes on-site technician)	10,039	10,240	201	2.00%	10,445	10,654
93	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software, Courier, WASC) F2700	21,771	22,206	435	2.00%	22,650	23,103
94	5800	Professional Services	Board/STRS 7100	222	-	(222)	-100.00%	-	-
95	5800	Professional Services	Advertising, Website & Other Admin Fees F7200	27,500	20,000	(7,500)	-27.27%	20,400	20,808
96	5800	Professional Services	Oversight Fee 1% F7600	25,766	29,821	4,055	15.74%	32,541	33,782
97	5800	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875
98	5800	Professional Services	Technology Services R0060/4127, OTEC (VCOE includes phone charges)	12,797	13,053	256	2.00%	13,314	13,580
99	5800	Professional Services	Transportation (Hop Skip Drive) R0709	28,000	5,000	(23,000)	-82.14%	5,100	5,202
100	5800	Professional Services	Instructional Services (After-school transportation) R3010	12,122	12,122	-	0.00%	12,122	12,122
101	5800	Professional Services	CARES Act - ESSER R3210 (Bullseye Teacher Training Program)	4,346	-	(4,346)	-100.00%	-	-
103	5800	Professional Services	ARP Act - ESSER III R3213 (Apex software, SBAC Prep Course)	25,524	-	(25,524)	-100.00%	-	-
104	5800	Professional Services	Title II, Part A R4035	536	-	(536)	-100.00%	-	-
105	5800	Professional Services	CareerWise Consultation Fees R6387	31,140	4,000	(27,140)	-87.15%	4,000	4,000
106	5800	Professional Services	Strong Workforce R6388	7,245	25,896	18,651	257.43%	-	-
107	5800	Professional Services	ELO R7425 (Spring Transportation, Summer CTE courses)	10,081	-	(10,081)	-100.00%	-	-
108	5800	Professional Services	ELO Food Cost R7425 (Moorpark SD)	2,500	2,500	-	0.00%	-	-
111	5800	Professional Services	Robotics Program R9082 (Registration Fees & Lodging)	5,500	-	(5,500)	-100.00%	-	-
113	5800	Professional Services	Food Services R9531 (Moorpark School District)	5,500	5,610	110	2.00%	5,722	5,836

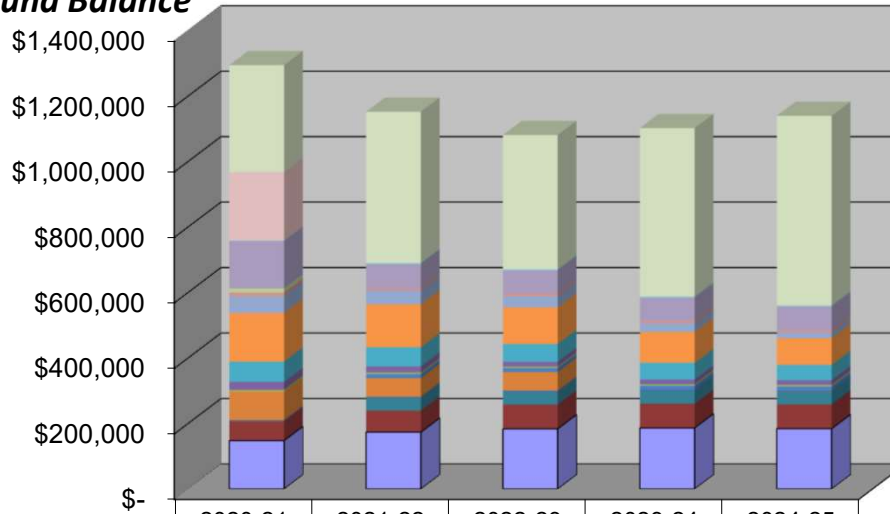
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5	Object	Description	Comments	Actuals	Budget	Amount	%	2023/24	2024/25
115	5801	Professional Services	Audit Cost	10,047	10,248	201	2.00%	10,453	10,662
116	5803	Professional Services	BSA Fees	221,065	242,426	21,361	9.66%	252,313	250,179
117	5804	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376
118	5805	Professional Services	Field Trips - Additional Transportation Costs	4,162	4,245	83	1.99%	4,330	4,417
119	5899	Professional Services	Legal	3,121	3,183	62	1.99%	3,247	3,312
120									
121		Total Professional Services		\$ 515,159	\$ 457,891	\$ (57,268)	-11.12%	\$ 445,243	\$ 447,635
122	5901	Communication	Phone (includes phone allowance for Director and CTEIG Coordinator - \$1,200 each)	\$ 3,629	\$ 3,702	\$ 73	2.01%	\$ 3,776	\$ 3,852
123	5902	Communication	Internet	6,905	4,000	(2,905)	-42.07%	4,080	4,162
124	5903	Communication	Postage	1,824	1,860	36	1.97%	1,897	1,935
125		Total Communication		\$ 12,358	\$ 9,562	\$ (2,796)	-22.63%	\$ 9,753	\$ 9,949
126		Total Other Services and Operating		\$ 962,314	\$ 1,146,279	\$ 183,965	19.12%	\$ 1,149,134	\$ 1,167,389
127		Depreciation							
128	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 25,249	\$ 28,365	\$ 3,116	12.34%	\$ 28,365	\$ 23,808
129	6900	Depreciation	COVID Depreciation	8,236	8,236	-	0.00%	8,236	8,236
130		Total Equip. and Depr.		\$ 33,485	\$ 36,601	\$ 3,116	9.31%	\$ 36,601	\$ 32,044
131		Other Outgo							
132	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 49,381	\$ 50,000	\$ 619	1.25%	\$ 50,000	\$ 50,000
134		Total Other Outgo		\$ 49,381	\$ 50,000	\$ 619	1.25%	\$ 50,000	\$ 50,000
135		TOTAL EXPENDITURES		\$ 3,459,144	\$ 3,666,765	\$ 207,621	6.00%	\$ 3,720,614	\$ 3,673,024

	A	B	C	M	P	Q	R	S	T	W
1	ACE Charter High School									
2	Based on Governor's 2022-23 Budget Proposal									
3	Object	Description	2021/22 Estimated Actuals	2022/23 Adopted Budget	2022/23 vs. 2021/22 Budget Change		2023/24 Budget	2024/25 Budget		
4					Amount	%				
5										
6	8010-8099	REVENUES: LCFF Sources	Enrollment 263	Enrollment 280			Enrollment 290	Enrollment 290	Enrollment/ADA - 2021/22: 263/236.55, 2022/23: 280/260.40, 2023/24: 290/269.70, 2024/25: 290/269.70, 2025/26: 290/269.70, 2026/27: 290/269.70	
7										
8	8100-8299	Federal Revenue	145,492	271,245	125,753	15.74%	205,098	46,896	Local Control Funding Formula 2021/22: COLA 5.07% ADJ 0%, 2022/23: COLA 6.56% ADJ 0%, 2023/24: COLA 5.38% ADJ 0%, 2024/25: COLA 4.02% ADJ 0%	
9	8300-8599	Other State	552,989	338,159	(214,830)	-38.85%	278,758	281,303		
10	8600-8799	Other Local	41,960	4,000	(37,960)	-90.47%	4,000	4,000		
11		TOTAL REVENUES	\$ 3,317,003	\$ 3,595,498	\$ 278,495	8.40%	\$ 3,741,966	\$ 3,710,351		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 1,313,907	\$ 1,393,585	\$ 79,678	6.06%	\$ 1,414,111	\$ 1,412,601	Teacher FTE - 2021-22: 13.00, 2022-23: 13.00, 2023- 24: 13.00, 2024-25: 12.50, 2025-26: 12.50	
14	2000-2999	Classified Salaries	154,586	192,392	37,806	24.46%	197,904	170,437	Executive Assistant 1.0 FTE, Principal's Secretary 1.0 FTE, Cafeteria Assistant .50 FTE, Campus Supervisor 1.0 FTE	
15	3000-3999	Employee Benefits	593,572	710,136	116,564	19.64%	733,746	700,065		
16	4000-4999	Books and Supplies	351,899	137,772	(214,127)	-60.85%	139,117	140,489		
17	5000-5999	Services and Other Operating	962,314	1,146,279	183,965	19.12%	1,149,134	1,167,389		
18	6000-6999	Depreciation	33,485	36,601	3,116	9.31%	36,601	32,044		
19	7000-7999	Other Outgo	49,381	50,000	619	1.25%	50,000	50,000	Special Ed Excess Costs	
20		TOTAL EXPENDITURES	\$ 3,459,144	\$ 3,666,765	\$ 207,621	6.00%	\$ 3,720,614	\$ 3,673,024		
21		NET INCREASE/(DECREASE)	\$ (142,141)	\$ (71,267)	\$ 70,874	-49.86%	\$ 21,353	\$ 37,327		
22	9791	Beginning Balance	1,293,855	1,151,714	(142,141)	-10.99%	1,080,447	1,101,800		
23		ENDING FUND BALANCE	\$ 1,151,714	\$ 1,080,447	\$ (71,267)	-6.19%	\$ 1,101,800	\$ 1,139,127		
24		COMPONENTS OF ENDING FUND BALANCE								
26	9797	Educator Effectiveness 6266	\$ 38,279	\$ 38,279	\$ -	0.00%	\$ 38,279	\$ 38,279		
28	9797	Restricted Lottery 6300	65,959	74,024	8,065	12.23%	74,024	74,024		
30	9797	COVID State Supplemental Meal 7027	13	13	-	0.00%	-	-		
31	9797	Classified Professional Development 7311	354	354	-	0.00%	354	354		
32	9797	COVID-19 (SB 117) 7388	3,587	3,587	-	0.00%	3,587	3,587		
33	9797	Expanded Learning Opportunity 7425	39,227	39,227	-	0.00%	-	-		
34	9797	ELO Para 7426	17,343	17,343	-	0.00%	-	-		
35	9797	Student Activity Funds 8210	12,568	12,568	-	0.00%	12,568	12,568		
36	9797	Safety Credits 9003	4,000	4,000	-	0.00%	4,000	4,000		
38	9797	Parent Teacher Committee 9079	4,476	4,476	-	0.00%	4,476	4,476		
39	9797	Fundraising/Donations 9081	18,958	14,704	(4,254)	-22.44%	14,704	14,704		
41	9797	Robotics Program 9082	7,632	7,632	-	0.00%	7,632	7,632		
42	9796	Economic Uncert. (Greater of 5% or \$66K)	172,957	183,338	10,381	6.00%	186,031	183,651		
43		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
45	9790	COVID Depreciation 0015	42,551	34,315	(8,236)	-19.36%	26,079	17,844		
46	9790	Mandated Cost Block Grant 0060	72,435	70,699	(1,736)	-2.40%	70,699	70,699		
47	9790	Prop 39 Depreciation 0062	58,285	54,442	(3,843)	-6.59%	50,599	46,756		
48	9790	CTEIG Depreciation 0063	131,179	111,229	(19,950)	-15.21%	94,078	81,484		
49	9790	Undesignated - 0000	461,911	410,217	(51,694)	-11.19%	514,690	579,069		
50		ENDING FUND BALANCE	\$ 1,151,714	\$ 1,080,447	\$ (71,267)	-6.19%	\$ 1,101,800	\$ 1,139,127		



Architecture,
Construction &
Engineering

Components of Ending Fund Balance



	2020-21	2021-22	2022-23	2023-24	2024-25
Undesignated	\$326,939	\$461,911	\$410,217	\$514,690	\$579,069
Prop 30	\$208,740	\$-	\$-	\$-	\$-
Safety Credits	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000
Mandate Block Grant	\$144,350	\$72,435	\$70,699	\$70,699	\$70,699
Student Body	\$12,568	\$-	\$-	\$-	\$-
Robotics Program	\$11,689	\$7,632	\$7,632	\$7,632	\$7,632
COVID Depreciation	\$50,787	\$42,551	\$34,315	\$26,079	\$17,844
CTEIG Depreciation	\$148,331	\$131,179	\$111,229	\$94,078	\$81,484
Prop 39 Depreciation	\$62,128	\$58,285	\$54,442	\$50,599	\$46,756
Fundraising/Donations	\$24,494	\$18,958	\$14,704	\$14,704	\$14,704
Parent Teacher Committee	\$4,476	\$4,476	\$4,476	\$4,476	\$4,476
Student Activity Funds	\$-	\$12,568	\$12,568	\$12,568	\$12,568
ELO	\$87,087	\$56,570	\$56,570	\$-	\$-
COVID Supplemental Meal	\$13	\$13	\$13	\$-	\$-
COVID-19 SB 117	\$3,711	\$3,587	\$3,587	\$3,587	\$3,587
Classified Professional Development	\$354	\$354	\$354	\$354	\$354
Educator Effectiveness	\$-	\$38,279	\$38,279	\$38,279	\$38,279
Restricted Lottery	\$58,914	\$65,959	\$74,024	\$74,024	\$74,024
Economic Uncertainties	\$147,273	\$172,957	\$183,338	\$186,031	\$183,651

ACE Charter High School

ACTUAL EXPENDITURES TO DATE

Object	Description	Estimated Actuals Budget	Actual Encumbrances 5/26/2022	Actual Expenditures 5/26/2022	Total Enc/Exp 5/26/2022	Enc. To Date	% Exp. To Date	Balance	%
1000	Certificated Salaries	\$ 1,313,907	\$ 106,335	\$ 1,231,858	\$ 1,338,193	8.09%	93.76%	\$ (24,286)	-1.85%
2000	Classified Salaries	154,586	17,383	134,601	151,984	11.24%	87.07%	2,602	1.68%
3000	Employee Benefits	593,572	56,696	535,634	592,330	9.55%	90.24%	1,242	0.21%
4100	Textbooks	9,425	-	1,715	1,715	0.00%	18.20%	7,710	81.80%
4300	Materials and Supplies	176,784	18,164	144,199	162,363	10.27%	81.57%	14,421	8.16%
4400	Noncapitalized Equipment	165,303	2,642	132,869	135,511	1.60%	80.38%	29,792	18.02%
4700	Food Supplies	387	-	387	387	0.00%	100.00%	-	0.00%
5100	Transportation	260,616	34,609	119,435	154,044	13.28%	45.83%	106,572	40.89%
5200	Travel and Conference	45,462	200	33,959	34,159	0.44%	74.70%	11,303	24.86%
5300	Memberships and Dues	2,285	-	550	550	0.00%	24.07%	1,735	75.93%
5400	Insurance	14,551	-	14,551	14,551	0.00%	100.00%	-	0.00%
5600	Rentals, Leases, and Repairs	111,883	10,417	102,431	112,848	9.31%	91.55%	(965)	-0.86%
5800	Professional Services	515,159	159,593	317,517	477,110	30.98%	61.63%	38,049	7.39%
5900	Communication	12,358	100	4,803	4,903	0.81%	38.87%	7,455	60.33%
6900	Depreciation	33,485	-	20,352	20,352	0.00%	60.78%	13,133	39.22%
7100	Special Ed Excess Cost	49,381	-	250	250	0.00%	0.51%	49,131	99.49%
	TOTAL EXPENDITURES	\$ 3,459,144	\$ 406,139	\$ 2,795,111	\$ 3,201,250	11.74%	80.80%	\$ 257,894	7.46%

	A	D	E	F	G	H	I
1	ACE Charter High School 2021-22						
2	SB740 Eligible Expenditures						
3							
4		2021/22 Estimated Actuals Budget	Encumbrances as of 5/26/2022	Actual Expenses as of 5/26/2022	2021/22 Actual Enc. And Exp.	Remaining Balance	% Remaining
5							
6	TOTAL REVENUES	\$ 3,317,003			\$ 3,317,003	N/A	N/A
7	Revenue Adjustments	\$ -			\$ -	N/A	N/A
8	REVENUES USED FOR 80% CALCULATION	\$ 3,317,003			\$ 3,317,003	N/A	N/A
9	Less Local (Interest, Fund Raising, Startup)	\$ (41,960)			\$ (41,960)	N/A	N/A
10	Net Revenues (Used for 40% Requirement)	\$ 3,275,043			\$ 3,275,043	N/A	N/A
11	SB740 ELIGIBLE EXPENDITURES (Functions 1000-4999)						
12	Certificated Salaries	\$ 1,313,907	\$ 106,335	\$ 1,231,858	\$ 1,338,193	\$ (24,286)	-1.85%
13	Certificated Employee Benefits	510,624	45,657	470,897	516,554	(5,930)	-1.16%
14	Special Education Contracts	-	-	-	-	-	0.00%
15	Total SB740 Cert. Sal/Ben and Spec Ed Contracts	\$ 1,824,531	\$ 151,992	\$ 1,702,755	\$ 1,854,747	\$ (30,216)	-1.66%
16	Total SB740 Cert. Sal/Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)	55.71%	Budget Meets 40% Minimum Requirement		56.63%	Actuals Meet 40% Minimum Requirement	
17	Classified Salaries	\$ 154,586	\$ 17,383	\$ 134,601	\$ 151,984	\$ 2,602	1.68%
18	Employee Benefits	82,948	11,039	64,737	75,776	7,172	8.65%
19	Books and Supplies	347,342	19,569	278,134	297,703	49,639	14.29%
20	Capital Outlay Expenditure Adj	19,723	-	20,352	20,352	(629)	-3.19%
21	Services, Other Operating	560,133	63,554	391,015	454,569	105,564	18.85%
24	Total Other SB740 Expenditures	\$ 1,164,732	\$ 111,545	\$ 888,839	\$ 1,000,384	\$ 164,348	14.11%
25	Total SB740 EXPENDITURES (Functions 1000-4000)	\$ 2,989,263	\$ 263,537	\$ 2,591,594	\$ 2,855,131.00	\$ 134,132.00	4.49%
26	Total SB740 Expenditures as % of Total Revenue	90.12%	Budget Meets 80% Minimum		86.08%	Actuals Meets 80%	
27	Percentage Over/(Under)	10.12%			6.08%		
28	Amount Over/(Under)	\$ 335,661			\$ 201,528.60		
29	NON SB740 EXPENDITURES (Functions 5000-9999)						
30	Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
31	Classified Salaries	-	-	-	-	-	0.00%
32	Employee Benefits	-	-	-	-	-	0.00%
33	Books and Supplies	4,557	1,237	1,036	2,273	2,284	50.12%
34	Services, Other Operating	402,181	141,365	202,232	343,597	58,584	14.57%
36	Capital Outlay Expenditure Adj	13,762	-	-	-	13,762.00	100.00%
37	Other Outgo	49,381	-	250.00	250.00	49,131.00	99.49%
38	Total NON SB740 EXPENDITURES (Functions 5000-9999)	\$ 469,881	\$ 142,602	\$ 203,518	\$ 346,120	\$ 123,761	26.34%
39	Total NON SB740 Expenditures as % of Total Revenue	14.17%			10.43%		
40	TOTAL EXPENDITURES/ENCUMBRANCES	\$ 3,459,144	\$ 406,139	\$ 2,795,112	\$ 3,201,251	\$ 257,893	7.46%
41	NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (142,141)			\$ 115,752		
42	Beginning Balance	\$ 1,293,855			\$ 1,293,855		
43	ENDING BALANCE	\$ 1,151,714			\$ 1,409,607		

Architecture, Construction, Engineering High School
Ventura County

2021/2022 Cash Flow - Current

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	\$ 1,131,118.38	\$ 1,173,270.74	\$ 1,033,939.86	\$ 1,259,655.07	\$ 1,160,934.36	\$ 1,099,539.78	\$ 1,293,947.56	\$ 1,270,185.22	\$ 996,406.45	\$ 805,175.84	\$ 527,353.78	\$ 248,788.82		\$ 1,131,118.38
B. RECEIPTS															
Local Control Funding Formula															
State Aid	8011	56,828.00	56,828.00	102,290.00	102,290.00	102,290.00	102,290.00	102,290.00	8,467.00	8,467.00	8,467.00	8,467.00	-	418,981.00	1,077,955.00
State Aid - Prior Year adj	80XX	-	-	-	-	-	-	-	-	-	-	-	-	10,496.00	10,496.00
Education Protection Account (EPA)	8012	-	-	170,976.00	-	-	170,977.00	-	-	32,182.00	32,182.00	-	-	277,588.00	683,905.00
Education Protection Account-Prior Year adj	8019	(2,915.00)	(2,915.00)	(5,247.00)	(5,247.00)	(5,247.00)	(5,247.00)	(5,247.00)	(5,247.00)	(11,309.00)	(5,247.00)	-	(8,045.50)	29,731.50	(32,182.00)
In-Lieu Taxes-Prior Year Adjustment	8096	-	-	-	-	-	-	-	-	32,182.00	-	-	-	-	32,182.00
In-Lieu Taxes	8096	-	48,252.00	96,505.00	64,336.00	64,336.00	64,336.00	64,336.00	64,336.00	8,213.00	4,107.00	4,107.00	4,107.00	317,235.00	804,206.00
Title I 3010	8290	-	-	-	-	-	-	-	-	(208.00)	104.00	-	-	31,750.00	31,646.00
Title I 3010 PY	8290	-	-	-	2,838.00	6,863.83	-	5,945.00	-	-	-	-	-	(103.83)	15,543.00
CARES Act-ESSER 3210	8290	-	-	3.00	-	4,342.56	-	-	-	-	-	-	-	0.44	4,346.00
CRSSA Act-ESSER II 3212	8290	-	-	9,219.95	-	-	48,239.00	-	-	-	-	-	-	(57,458.95)	-
ESSER III ARP 3213	8290	-	24,201.00	-	-	-	8,552.00	-	-	-	23,634.00	-	-	(22,253.00)	34,134.00
ELO ESSER II 3216	8290	-	-	-	-	-	-	-	-	-	-	-	-	25,536.00	25,536.00
ELO ESSER II 3217	8290	-	-	-	-	-	-	-	-	-	-	-	-	5,861.00	5,861.00
ELO ESSER II 3218	8290	-	-	-	-	-	-	-	-	-	-	-	-	10,676.00	10,676.00
Title II, Teacher Quality 4035	8290	-	86.00	(86.00)	942.00	-	-	-	1,313.00	-	-	-	-	2,995.00	5,250.00
Title IV, Part A 4127	8290	-	-	-	-	2,500.00	-	-	-	-	-	-	-	10,000.00	12,500.00
P-EBT 5810	8290	-	-	-	-	-	-	-	-	-	614.00	-	-	(614.00)	-
Mandated Block Grant 0060	8550	-	-	-	-	-	11,510.00	-	-	-	-	-	-	(432.00)	11,078.00
Lottery Unrestricted 1100	8560	-	-	6,983.26	-	(6,983.26)	-	19,642.30	-	11,589.60	-	-	6,846.24	2,193.86	40,272.00
Lottery Unrestricted-Prior Year 1100	8560	-	-	-	-	(834.16)	-	-	-	-	-	-	-	1,816.16	982.00
Lottery Restricted 6300	8560	-	-	7,626.36	-	(7,626.36)	-	987.44	-	4,114.61	-	-	7,065.96	3,890.99	16,059.00
Lottery Restricted-Prior Year 6300	8560	-	-	-	-	(576.55)	-	-	-	-	-	-	-	987.55	411.00
Educator Effectiveness 6266	8590	-	-	-	-	-	-	36,623.00	-	-	-	9,156.00	-	-	45,779.00
CTEIG 6387	8590	-	-	-	-	133,257.38	-	-	-	-	-	-	-	197,007.62	330,265.00
Strong Workforce Grant 6388	8590	-	-	-	-	12,314.40	-	-	28,350.00	-	-	-	-	(28,350.40)	12,314.00
IPI 7422	8590	-	-	-	-	41,214.00	54,659.00	-	-	-	-	-	-	-	95,873.00
ELO 7425	8590	-	-	-	-	-	-	9,883.00	(9,927.00)	-	-	-	-	-	(44.00)
Interest	8660	-	-	-	785.29	8.36	-	778.94	-	-	1,004.58	-	500.00	922.83	4,000.00
Cafeteria Program 5310	8634	-	-	-	68.00	489.55	-	198.25	-	-	-	-	-	0.20	756.00
Other Local Income	8699	2,000.00	-	1,653.55	20,436.93	9,167.20	219.13	-	3,635.63	80.21	11.68	-	-	(0.33)	37,204.00
TOTAL RECEIPTS		55,913.00	126,452.00	389,924.12	186,449.22	355,515.95	455,535.13	235,436.93	90,927.63	85,311.42	64,877.26	21,730.00	10,473.70	1,238,456.64	3,317,003.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	8,796.47	146,890.79	115,797.64	112,579.53	117,085.87	166,883.39	113,754.59	115,051.40	113,860.59	111,521.88	163,055.87	32,957.64	(4,328.53)	1,313,907.13
Classified Salaries	2000-2999	4,886.07	10,556.18	9,814.44	9,883.51	9,838.06	15,483.98	12,280.84	18,144.61	14,493.00	14,730.62	20,374.39	13,667.14	432.80	154,585.64
Employee Benefits	3000-3999	3,317.86	34,366.33	52,527.11	53,318.98	57,301.63	60,143.04	54,509.33	56,600.82	55,614.48	54,185.55	58,644.91	52,691.28	350.68	593,572.00
Supplies	4000-4999	-	6,827.51	25,891.13	19,952.05	23,495.62	8,066.27	31,265.28	89,797.76	420.89	65,014.33	10,556.97	8,973.42	61,637.77	351,899.00
Services	5000-5999	35,729.47	32,319.90	25,086.97	90,602.09	34,604.74	18,057.24	53,376.58	103,206.57	28,405.14	105,342.48	55,124.77	211,709.08	168,748.97	962,314.00
Capital Outlays	6000-6599	-	-	-	6,090.21	269.97	-	-	-	13,992.17	-	-	-	13,132.65	33,485.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	250.00	-	-	-	-	-	-	-	49,131.00	49,381.00
TOTAL PY DISBURSEMENTS		52,729.87	230,960.71	229,117.29	292,426.37	242,845.89	268,633.92	265,186.62	382,801.16	226,786.27	350,794.86	307,756.92	319,998.56	289,105.33	3,459,143.77
INCOME LESS EXPENDITURES		3,183.13	(104,508.71)	160,806.83	(105,977.15)	112,670.06	186,901.21	(29,749.69)	(291,873.53)	(141,474.85)	(285,917.60)	(286,026.92)	(309,524.86)	949,351.31	(142,140.77)
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	-	-	-	-	-	-	-	-	-	-	-	-	12,967.82	12,967.82
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	33,485.00	246,211.82	279,696.82
Accounts Receivable	92XX	33,013.20	298,139.46	73,775.05	-	16,011.97	-	-	9,927.00	(32,182.00)	32,182.00	90.83	23,209.33	(0.00)	454,166.84
Prepaid Expenditures	9330	4,800.00	-	-	-	5,000.00	-	-	-	-	-	-	-	-	9,800.00
Capital Lease	9640	(9,949.06)	(271,192.92)	25,370.58	-	-	-	-	-	-	-	-	-	0.18	(255,771.22)
Accounts Payable	9510-9650	11,105.09	(61,768.71)	(34,237.25)	7,256.44	(195,076.61)	7,506.57	5,987.35	8,167.76	(17,573.76)	(24,086.46)	7,371.12	(102,517.76)	49,741.40	(338,124.82)
TOTAL PY TRANSACTIONS		38,969.23	(34,822.17)	64,908.38	7,256.44	(174,064.64)	7,506.57	5,987.35	18,094.76	(49,755.76)	8,095.54	7,461.95	(45,823.43)	308,921.22	162,735.44
E. NET INCREASE/(DECREASE)															
(B-C+D)		42,152.36	(139,330.88)	225,715.21	(98,720.71)	(61,394.58)	194,407.78	(23,762.34)	(273,778.77)	(191,230.61)	(277,822.06)	(278,564.96)	(355,348.29)	1,258,272.52	20,594.67
F. ENDING CASH (A+E)		1,173,270.74	1,033,939.86	1,259,655.07	1,160,934.36	1,099,539.78	1,293,947.56	1,270,185.22	996,406.45	805,175.84	527,353.78	248,788.82	(106,559.47)		
G. ENDING FUND BALANCE															
ACTUAL CASH BALANCE		\$ 1,173,270.74	\$ 1,033,939.86	\$ 1,259,655.07	\$ 1,160,934.36	\$ 1,099,539.78	\$ 1,293,947.56	\$ 1,270,185.22	\$ 996,406.45	\$ 805,175.84	\$ 527,353.78				
DIFFERENCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,788.82	\$ (106,559.47)		

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):

2022-23 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

Date:

06/16/22

(Original
signature
required)

Printed
Name:

John Middleton

Title: Principal

For additional information on
the budget report, please
contact:

Charter
School
Contact:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

E-mail
Address

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G = General Ledger Data; S =
Supplemental Data

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Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,576,562.00	2,982,094.00	15.7%
2) Federal Revenue		8100-8299	145,492.00	271,245.00	86.4%
3) Other State Revenue		8300-8599	552,989.00	338,159.00	-38.8%
4) Other Local Revenue		8600-8799	41,960.00	4,000.00	-90.5%
5) TOTAL, REVENUES			3,317,003.00	3,595,498.00	8.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,313,907.00	1,393,585.00	6.1%
2) Classified Salaries		2000-2999	154,586.00	192,392.00	24.5%
3) Employee Benefits		3000-3999	593,572.00	710,136.00	19.6%
4) Books and Supplies		4000-4999	351,899.00	137,772.00	-60.8%
5) Services and Other Operating Expenses		5000-5999	962,314.00	1,146,279.00	19.1%
6) Depreciation and Amortization		6000-6999	33,485.00	36,601.00	9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	49,381.00	50,000.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,459,144.00	3,666,765.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,141.00)	(71,267.00)	-49.9%
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(142,141.00)	(71,267.00)	-49.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,293,855.00	1,151,714.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,855.00	1,151,714.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,293,855.00	1,151,714.00	-11.0%
2) Ending Net Position, June 30 (E + F1e)			1,151,714.00	1,080,447.00	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	215,508.00	217,653.00	1.0%
b) Restricted Net Position		9797	212,396.00	216,207.00	1.8%
c) Unrestricted Net Position		9790	723,810.00	646,587.00	-10.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
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) 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			0.00		
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)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,077,955.00	1,493,983.00	38.6%
Education Protection Account State Aid - Current Year		8012	683,905.00	683,905.00	0.0%
State Aid - Prior Years		8019	(21,686.00)	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	836,388.00	804,206.00	-3.8%
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			2,576,562.00	2,982,094.00	15.7%
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	47,189.00	31,646.00	-32.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,250.00	5,250.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	12,500.00	10,000.00	-20.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,553.00	224,349.00	178.5%
TOTAL, FEDERAL REVENUE			145,492.00	271,245.00	86.4%
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	11,078.00	11,317.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	57,724.00	62,011.00	7.4%
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	330,265.00	203,790.00	-38.3%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	153,922.00	61,041.00	-60.3%
TOTAL, OTHER STATE REVENUE			552,989.00	338,159.00	-38.8%
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	756.00	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	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	37,204.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			41,960.00	4,000.00	-90.5%
TOTAL, REVENUES			3,317,003.00	3,595,498.00	8.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,008,953.00	1,041,612.00	3.2%
Certificated Pupil Support Salaries		1200	89,969.00	165,930.00	84.4%
Certificated Supervisors' and Administrators' Salaries		1300	214,985.00	186,043.00	-13.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,313,907.00	1,393,585.00	6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	30,172.00	New
Classified Support Salaries		2200	10,372.00	13,423.00	29.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,545.00	118,718.00	-6.2%
Other Classified Salaries		2900	17,669.00	30,079.00	70.2%
TOTAL, CLASSIFIED SALARIES			154,586.00	192,392.00	24.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	203,891.00	248,392.00	21.8%
PERS		3201-3202	51,096.00	68,113.00	33.3%
OASDI/Medicare/Alternative		3301-3302	39,110.00	39,566.00	1.2%
Health and Welfare Benefits		3401-3402	267,277.00	320,154.00	19.8%
Unemployment Insurance		3501-3502	7,397.00	7,760.00	4.9%
Workers' Compensation		3601-3602	24,801.00	26,151.00	5.4%
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			593,572.00	710,136.00	19.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,425.00	9,614.00	2.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	176,784.00	108,763.00	-38.5%
Noncapitalized Equipment		4400	165,303.00	19,000.00	-88.5%
Food		4700	387.00	395.00	2.1%
TOTAL, BOOKS AND SUPPLIES			351,899.00	137,772.00	-60.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	260,616.00	475,200.00	82.3%
Travel and Conferences		5200	45,462.00	23,161.00	-49.1%
Dues and Memberships		5300	2,285.00	2,331.00	2.0%
Insurance		5400-5450	14,551.00	14,842.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,883.00	163,292.00	45.9%
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	515,159.00	457,891.00	-11.1%
Communications		5900	12,358.00	9,562.00	-22.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			962,314.00	1,146,279.00	19.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	33,485.00	36,601.00	9.3%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			33,485.00	36,601.00	9.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict					
Attendance Agreements		7110	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	49,381.00	50,000.00	1.3%
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)			49,381.00	50,000.00	1.3%
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			3,459,144.00	3,666,765.00	6.0%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,576,562.00	2,982,094.00	15.7%
2) Federal Revenue		8100-8299	145,492.00	271,245.00	86.4%
3) Other State Revenue		8300-8599	552,989.00	338,159.00	-38.8%
4) Other Local Revenue		8600-8799	41,960.00	4,000.00	-90.5%
5) TOTAL, REVENUES			3,317,003.00	3,595,498.00	8.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,949,406.00	1,853,023.00	-4.9%
2) Instruction - Related Services	2000-2999		732,497.00	702,701.00	-4.1%
3) Pupil Services	3000-3999		462,106.00	740,494.00	60.2%
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		144,405.00	147,639.00	2.2%
8) Plant Services	8000-8999		121,349.00	172,908.00	42.5%
9) Other Outgo	9000-9999	Except 7600-7699	49,381.00	50,000.00	1.3%
10) TOTAL, EXPENSES			3,459,144.00	3,666,765.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,141.00)	(71,267.00)	-49.9%
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(142,141.00)	(71,267.00)	-49.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,293,855.00	1,151,714.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,855.00	1,151,714.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,293,855.00	1,151,714.00	-11.0%
2) Ending Net Position, June 30 (E + F1e)			1,151,714.00	1,080,447.00	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	215,508.00	217,653.00	1.0%
b) Restricted Net Position		9797	212,396.00	216,207.00	1.8%
c) Unrestricted Net Position		9790	723,810.00	646,587.00	-10.7%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	38,279.00	38,279.00
6300	Lottery: Instructional Materials	65,959.00	74,024.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	13.00	13.00
7311	Classified School Employee Professional Development Block Grant	354.00	354.00
7388	SB 117 COVID-19 LEA Response Funds	3,587.00	3,587.00
7425	Expanded Learning Opportunities (ELO) Grant	39,227.00	39,227.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	17,343.00	17,343.00
8210	Student Activity Funds	12,568.00	12,568.00
9010	Other Restricted Local	35,066.00	30,812.00
Total, Restricted Net Position		212,396.00	216,207.00

Average Daily Attendance

Description	2021-22 Estimated Actuals			2022-23 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	236.55	236.55	236.55	260.40	260.40	260.40
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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	236.55	236.55	236.55	260.40	260.40	260.40
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	236.55	236.55	236.55	260.40	260.40	260.40

ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,459,144.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	145,492.00
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	33,485.00
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, 9200	7699, 7651	0.00
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)				33,485.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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)				3,280,167.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				236.55
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,866.70

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.)	2,682,537.88	11,149.37
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)	2,682,537.88	11,149.37
B. Required effort (Line A.2 times 90%)	2,414,284.09	10,034.43
C. Current year expenditures (Line I.E and Line II.B)	3,280,167.00	13,866.70
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 2023-24 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		58,914.00	58,914.00
2. State Lottery Revenue	8560	41,254.00		16,470.00	57,724.00
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)		41,254.00	0.00	75,384.00	116,638.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	34,348.00		0.00	34,348.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	6,906.00		0.00	6,906.00
4. Books and Supplies	4000-4999	0.00		9,425.00	9,425.00
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			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		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	0.00			0.00
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)		41,254.00	0.00	9,425.00	50,679.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	65,959.00	65,959.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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

Budget, July 1

Budget 2022-23
 Technical Review Checks
 Phase - All
 Display - All Technical Checks

Architecture, Construction & Engineering Charter High
 Oxnard Union High

Ventura

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)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - 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 - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - 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 - (Fatal) - 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 - (Warning) - 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 - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - 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.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

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

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

LOTTERY-CONTRIB - (Fatal) - 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 - (Warning) - 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 fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
62	7425	1000	(\$15,873.00)

Explanation: Resource 7425 is balanced in the 2022-23 Adopted Budget using object 5710. By the time the books are closed, expenditures will be distributed in a way that eliminates the negative balance in function 1000.

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Budget, July 1

Estimated Actuals 2021-22

Technical Review Checks

Phase - All

Display - All Technical Checks

**Architecture, Construction & Engineering Charter High
Oxnard Union High****Ventura**

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)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - 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 - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - 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 - (Fatal) - 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 - (Warning) - 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 - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - 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.	<u>Passed</u>

SACS Financial Reporting Software - 4

56725460120634 - Architecture, Construction & Engineering Charter High - Budget, July 1 - Estimated Actuals 2021-22
5/26/2022 1:16:13 PM

CHK-GOALxFUNCTION-B - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

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

SACS Financial Reporting Software - 4

56725460120634 - Architecture, Construction & Engineering Charter High - Budget, July 1 - Estimated Actuals 2021-22

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

LOTTERY-CONTRIB - (Fatal) - 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 - (Warning) - 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 fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - 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 - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
62	7425	8590	(\$44.00)

Explanation: The CDE released its allocation for resource 7425 in 2020-21 but adjusted this allocation in 2021-22, which required a negative adjustment to the revenue account.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
62	7425	(\$44.00)

Explanation: The CDE released its allocation for resource 7425 in 2020-21 but adjusted this allocation in 2021-22, which required a negative adjustment to the revenue account.

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

AR-AP-POSITIVE - (Warning) - 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**

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CEFB-POSITIVE - (Fatal) - 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 - (Warning) - 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 - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - 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 - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**