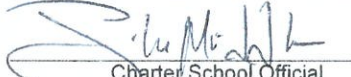


Charter Number: 1126

To the entity that approved the charter school:

2021-22 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:

  
Charter School Official  
(Original signature required)

Date:

09/12/22

Printed

Name: John Middleton

Title: Principal

To the County Superintendent of Schools:

2021-22 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:

  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date:

9/15/22

Printed  
Name:

DR. Tom McCoy

Title:

Superintendent

To the Superintendent of Public Instruction:

2021-22 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

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  
Telephone

tpeterson@vcoe.org  
E-mail Address

## Architecture, Construction & Engineering Charter High School

570 Airport Way  
Camarillo, California 93010  
Phone (805) 437-1410  
[www.acecharterhigh.org](http://www.acecharterhigh.org)



### 2021-22 Unaudited Actuals

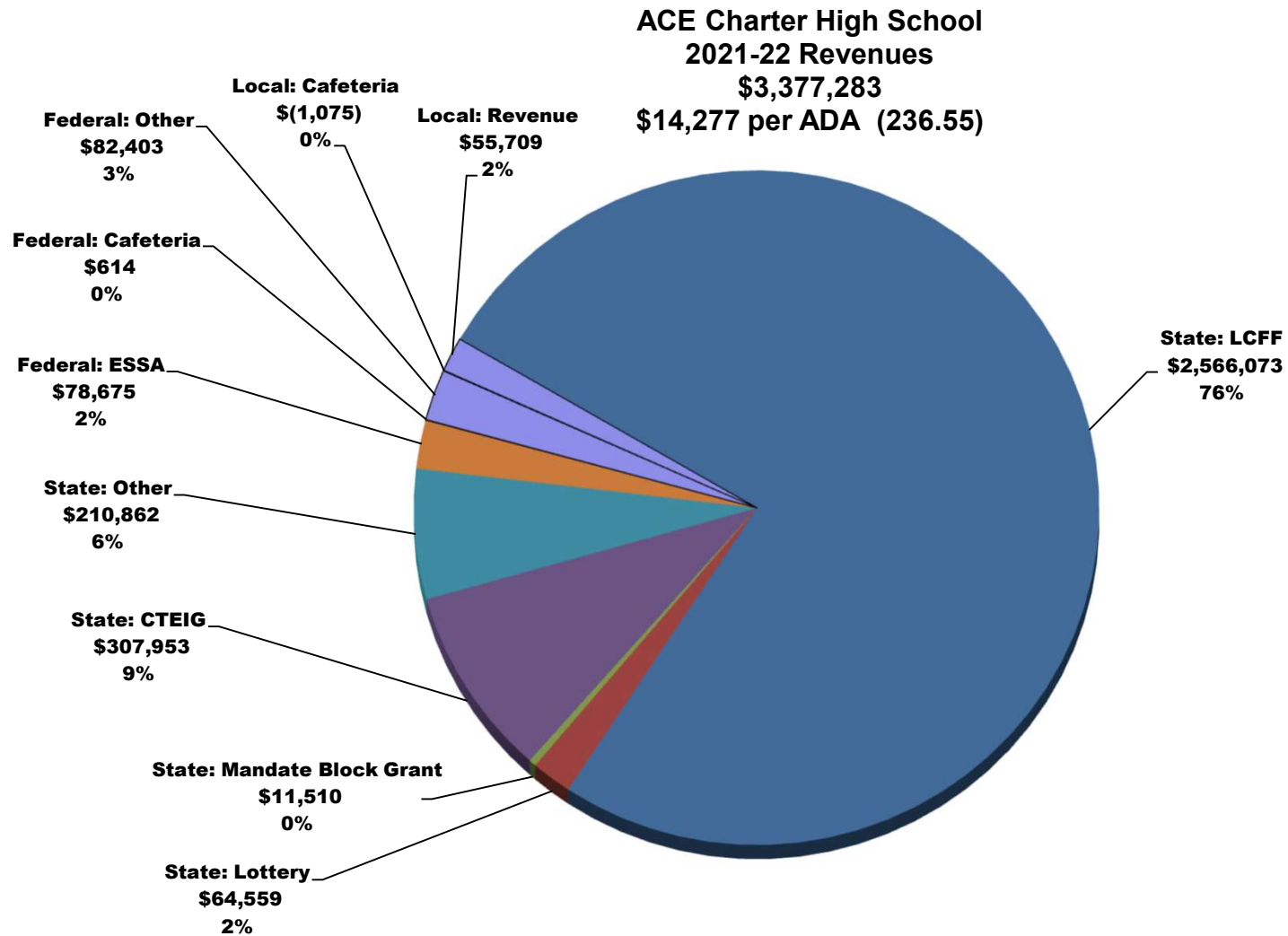
### Budget Detail

Prepared By:  
Rudy Calasin  
Ventura County Schools Business Services Authority  
5189 Verdugo Way  
Camarillo, CA 93012  
Phone: (805) 383-9317 Fax: (805) 383-1973  
e-mail: [rucalasin@vcoe.org](mailto:rucalasin@vcoe.org)

***Architecture, Construction & Engineering Charter High School***  
***2021-22 Unaudited Actuals***  
***Budget Detail***

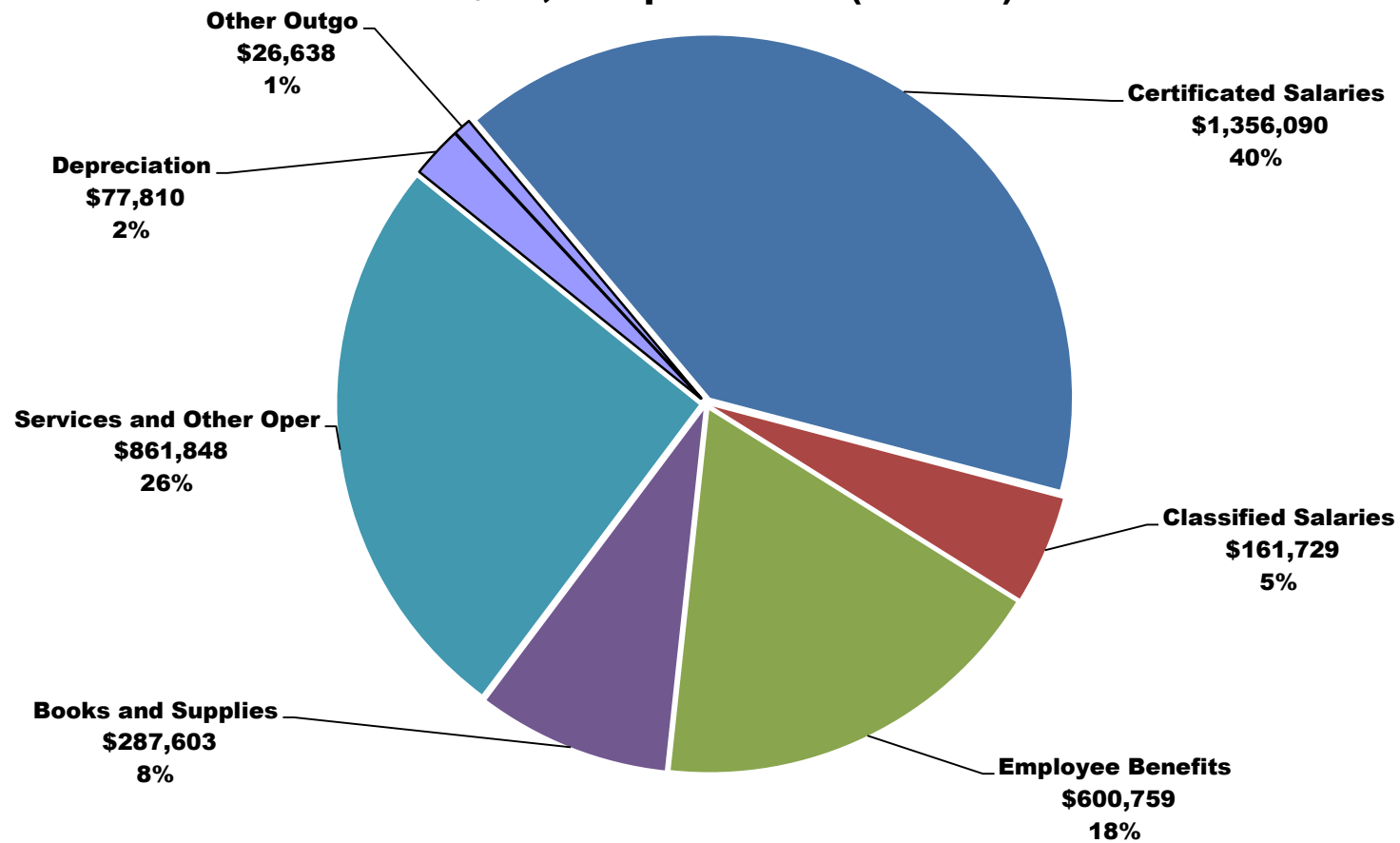
***Table of Contents***

	<b>PAGE</b>
Revenue Detail . . . . .	3-4
Expenditure Detail . . . . .	5-9
Budget Summary . . . . .	10
Components of Ending Balance . . . . .	11
SB 740 Funding Determination. . . . .	12



	A	B	C	M	N	O	P
1	ACE Charter High School						
2	Based on Governor's 2021-22 Budget Proposal						
3				2021/22	2021/22	Unaudited Actuals vs.	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	Budget Change
6							%
7		<b>LCFF Sources</b>					
8	8012	Education Protection Act (Prop 30)		\$ 683,905	\$ 866,631	\$ 182,726	26.72%
9	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	(32,182)	(32,182)	-	0.00%
10	8011	Local Control Funding Formula	State Aid	1,077,955	869,317	(208,638)	-19.35%
11	8019	LCFF State Aid	Prior Year Adjustment	10,496	25	(10,471)	-99.76%
12	8096	In Lieu	OUHSD	804,206	830,118	25,912	3.22%
13	8096	In Lieu	Prior Year Adjustment	32,182	32,164	(18)	-0.06%
14		<b>Total LCFF Sources</b>		<b>\$2,576,562</b>	<b>\$2,566,073</b>	<b>\$ (10,489)</b>	<b>-0.41%</b>
15		<b>Federal Sources</b>					
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 47,189	\$ 53,362	\$ 6,173	13.08%
17	8290	Other Federal Income	CARES Act - ESSER 3210	4,346	4,346	-	0.00%
18	8290	Other Federal Income	CRSSA Act - ESSER II 3212 (\$57,459)	-	-	-	0.00%
19	8290	Other Federal Income	ARP Act - ESSER III 3213 (\$227,893)	34,134	35,984	1,850	5.42%
20	8290	Other Federal Income	ARP Act - ESSER III 3214 (\$65,389)	-	-	-	0.00%
22	8290	Other Federal Income	ELO ESSER II 3216	25,536	25,536	-	0.00%
23	8290	Other Federal Income	ELO GEER II 3217	5,861	5,861	-	0.00%
24	8290	Other Federal Income	ELO ESSER III 3218 (\$5,971)	10,676	10,676	-	0.00%
25	8290	Other Federal Income	ELO ESSER III 3219 (\$28,696)	-	-	-	0.00%
26	8290	Other Federal Income	Title II, Part A 4035	5,250	5,313	63	1.20%
27	8290	Other Federal Income	Title IV, Part A 4127 (includes P/Y carryover)	12,500	20,000	7,500	60.00%
30	8290	Other Federal Income	P-EBT 5810	-	614	614	New
31		<b>Total Federal Sources</b>		<b>\$ 145,492</b>	<b>\$ 161,692</b>	<b>\$ 16,200</b>	<b>11.13%</b>
32		<b>Other State Revenue</b>					
34	8550	Mandate Block Grant	Prior Year ADA x \$47.84	\$ 11,078	\$ 11,510	\$ 432	3.90%
36	8560	Unrestricted Lottery	236.55 ADA x 1.04446 @ \$163.00	40,272	43,173	2,901	7.20%
37	8560	Unrestricted Lottery	Prior Year Adjustment	982	982	-	0.00%
38	8560	Restricted Lottery	236.55 ADA x 1.04446 @ \$65.00	16,059	19,993	3,934	24.50%
39	8560	Restricted Lottery	Prior Year Adjustment	411	411	-	0.00%
42	8590	Other State Revenue	Educator Effectiveness 6266	45,779	45,779	-	0.00%
43	8590	Other State Revenue	CTEIG 6387	330,265	307,953	(22,312)	-6.76%
44	8590	Other State Revenue	Strong Workforce 6388	12,314	36,563	24,249	196.92%
48	8590	Other State Revenue	A-G Access Grant 7412	-	23,777	23,777	New
49	8590	Other State Revenue	A-G Learning Loss Grant 7413	-	8,914	8,914	New
50	8590	Other State Revenue	In-Person Instruction Grant 7422	95,873	95,873	-	0.00%
51	8590	Other State Revenue	ELO 7425	(44)	(44)	-	0.00%
54		<b>Total Other State Revenue</b>		<b>\$ 552,989</b>	<b>\$ 594,884</b>	<b>\$ 41,895</b>	<b>7.58%</b>
55		<b>Other Local Revenue</b>					
56	8660	Interest	0.32% Interest Rate	\$ 4,000	\$ 3,525	\$ (475)	-11.88%
57	8634	Other Local Revenue	School Lunch Program 9531	756	(1,075)	(1,831)	-242.20%
58	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	2,000	-	(2,000)	-100.00%
60	8699	Other Local Revenue	Misc (STRS Refund) 0000	32,204	44,703	12,499	38.81%
61	8699	Other Local Revenue	Student Activity Funds 8210	-	4,481	4,481	New
64	8699	Other Local Revenue	Robotics Program 9082 (Haas Donation)	3,000	3,000	-	0.00%
68		<b>Total Other Local Revenue</b>		<b>\$ 41,960</b>	<b>\$ 54,634</b>	<b>\$ 12,674</b>	<b>30.20%</b>
69		<b>TOTAL REVENUES</b>		<b>\$3,317,003</b>	<b>\$3,377,283</b>	<b>\$ 60,280</b>	<b>1.82%</b>

**ACE Charter High School  
2021-22 Expenditures  
\$3,372,477  
\$14,257 per ADA (236.55)**



	A	B	C	M	N	O	P
1	ACE Charter High School						
2	Based on Governor's 2021-22 Budget Proposal						
3	Object	Description	Comments	2021/22 Estimated Actuals	2021/22 Unaudited Actuals	Unaudited Actuals vs. Estimated Actuals Budget Change	
4						Amount	%
5							
6							
6		<b>Certificated Salaries</b>					
7	1100	Teachers	13.00 FTE Teachers	\$ 954,490	\$ 959,610	\$ 5,120	0.54%
8	1110	Teachers - Substitutes	Teacher Subs	16,800	27,089	10,289	61.24%
9	1140	Teacher Extra Duty	ELO Summer School Teachers R7425	17,251	17,252	1	0.01%
10	1140	Teacher Extra Duty	Lions, Robotics, Math, Culinary, Gamers, ASB, Yearbook, IB Coordinator, SGA, After-School Tutoring	20,412	28,502	8,090	39.63%
12	1200	Certificated Support Salaries	2.00 FTE Counselor	89,969	99,856	9,887	10.99%
13	1300	Administration	1.00 FTE Principal	159,504	159,504	-	0.00%
14	1300	Administration	.50 CTE Coordinator (paid with CTEIG)	45,684	54,481	8,797	19.26%
15	1300	Administration	ELO Summer School Administration R7425	9,797	9,796	(1)	-0.01%
16							
17		<b>Total Certificated Salaries</b>		<b>\$ 1,313,907</b>	<b>\$ 1,356,090</b>	<b>\$ 42,183</b>	<b>3.21%</b>
18		<b>Classified Salaries</b>					
19	2100	Instructional Aides	1.00 FTE SpEd Paraeducator (ESSER III) R3214	\$ -	\$ -	\$ -	0.00%
20	2200	Cafeteria	.50 FTE Cafeteria Worker	10,372	9,069	(1,303)	-12.56%
21	2400	Clerical and Office	1.0 FTE Executive Assistant, 1.0 FTE Principal's Secretary	117,958	125,831	7,873	6.67%
22	2400	Clerical and Office	ELO Summer School Clerical Support R7425	8,587	8,586	(1)	-0.01%
23	2900	Other Classified	1.00 FTE Campus Supervisor (includes summer school support)	17,669	18,243	574	3.25%
24							
25		<b>Total Classified Salaries</b>		<b>\$ 154,586</b>	<b>\$ 161,729</b>	<b>\$ 7,143</b>	<b>4.62%</b>
26		<b>Benefits</b>					
27	3100	STRS (Retirement)	19.100%	\$ 203,891	\$ 209,660	\$ 5,769	2.83%
28	3200	PERS (Retirement)	25.370%	51,096	50,406	(690)	-1.35%
29	3301	Medicare	1.45%	24,569	24,524	(45)	-0.18%
30	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	14,541	10,722	(3,819)	-26.26%
31	3401	Other State Revenue	\$16,008 per full-time employee	234,121	237,424	3,303	1.41%
32	3402	Health and Welfare	\$16,008 per full-time employee	33,156	35,589	2,433	7.34%
33	3500	State Unemployment Insurance	0.50%	7,397	7,322	(75)	-1.01%
34	3600	Workers' Compensation	1.650%	24,801	25,112	311	1.25%
36		<b>Total Benefits</b>		<b>\$ 593,572</b>	<b>\$ 600,759</b>	<b>\$ 7,187</b>	<b>1.21%</b>
37		<b>Books and Supplies</b>					



	A	B	C	M	N	O	P
1	ACE Charter High School						
2	Based on Governor's 2021-22 Budget Proposal						
3	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>2021/22 Estimated Actuals</b>	<b>2021/22 Unaudited Actuals</b>	<b>Unaudited Actuals vs. Estimated Actuals Budget Change</b>	
4						<b>Amount</b>	<b>%</b>
5							
38	4100	Textbooks	Textbooks and Online Curriculum	\$ 9,425	\$ 1,715	\$ (7,710)	-81.80%
39	4300	Materials and Supplies	Instructional Supplies R0000/6300, F1000	50,685	43,691	(6,994)	-13.80%
40	4300	Materials and Supplies	School Administration F2700	9,563	4,269	(5,294)	-55.36%
41	4300	Materials and Supplies	First Aid Supplies F3140	500	-	(500)	-100.00%
43	4300	Materials and Supplies	Maintenance and Operations F8100	4,557	389	(4,168)	-91.46%
44	4300	Materials and Supplies	Chromebooks R0709	1,000	-	(1,000)	-100.00%
48	4300	Materials and Supplies	Technology Supplies R4127	-	20,000	20,000	New
49	4300	Materials and Supplies	CTEIG R6387 (Various Supplies)	100,463	79,330	(21,133)	-21.04%
50	4300	Materials and Supplies	SB117 COVID-19 7388	124	771	647	521.77%
51	4300	Materials and Supplies	ELO 7425 (Hot Spots, Headsets)	5,000	-	(5,000)	-100.00%
52	4300	Materials and Supplies	Donation Account R9081	1,282	1,837	555	43.29%
53	4300	Materials and Supplies	Robotics Program R9082	1,490	1,490	-	0.00%
54	4300	Materials and Supplies	School Lunch Program R9531	2,120	212	(1,908)	-90.00%
55	4400	Non-capitalized Equipment	Classroom R0000, F1000	9,000	858	(8,142)	-90.47%
56	4400	Non-capitalized Equipment	Office Computer; Entry Sign Kiosks F2700	11,028	11,028	-	0.00%
59	4400	Non-capitalized Equipment	Title IV, Technology 4127	12,500	-	(12,500)	-100.00%
60	4400	Non-capitalized Equipment	CTEIG R6387 (Computers/monitors for Architecture, charging carts for Engineering, Promethean boards)	132,775	121,626	(11,149)	-8.40%
62	4700	Food Costs	School Lunch Program 9531	387	387	-	0.00%
63		<b>Total Books and Supplies</b>		<b>\$ 351,899</b>	<b>\$ 287,603</b>	<b>\$ (64,296)</b>	<b>-18.27%</b>
64		<b>Other Services and Operating</b>					
65	5100	<b>Transportation</b>	Transportation (Pegasus)	<b>\$ 260,616</b>	<b>\$ 217,717</b>	<b>\$ (42,899)</b>	<b>-16.46%</b>
66		<b>Transportation - Subagreements</b>		<b>\$ 260,616</b>	<b>\$ 217,717</b>	<b>\$ (42,899)</b>	<b>-16.46%</b>
67							
68	5201	Travel and Conference	Car Allowance for Principal & CTEIG Coordinator (\$1,200 each)	\$ 1,201	\$ 1,901	\$ 700	58.28%
69	5210	Travel and Conference	Admin Staff Mileage F2700	581	-	(581)	-100.00%
70	5210	Travel and Conference	Mileage - Robotics Program R9082	67	67	-	0.00%
71	5220	Travel and Conference	Instructional Staff Development R0000, F1000/3110	9,341	16,111	6,770	72.48%
72	5220	Travel and Conference	Admin Staff Development F2700	5,284	5,384	100	1.89%
73	5220	Travel and Conference	Title II, Part A R4035	11,488	5,313	(6,175)	-53.75%



	A	B	C	M	N	O	P
1	ACE Charter High School						
2	Based on Governor's 2021-22 Budget Proposal						
3	Object	Description	Comments	2021/22 Estimated Actuals	2021/22 Unaudited Actuals	Unaudited Actuals vs. Estimated Actuals Budget Change	
4						Amount	%
5							
74	5220	Travel and Conference	Educator Effectiveness R6266 (Induction Fees)	7,500	13,500	6,000	80.00%
75	5220	Travel and Conference	ELO Staff Development R7425	10,000	-	(10,000)	-100.00%
76		<b>Total Travel and Conference</b>		<b>\$ 45,462</b>	<b>\$ 42,276</b>	<b>\$ (3,186)</b>	<b>-7.01%</b>
77	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,285	\$ 550	\$ (1,735)	-75.93%
78							
79		<b>Total Dues and Memberships</b>		<b>\$ 2,285</b>	<b>\$ 550</b>	<b>\$ (1,735)</b>	<b>-75.93%</b>
81	5450	Insurance	Liability Insurance	\$ 14,551	\$ 14,551	\$ -	0.00%
82		<b>Total Insurance</b>		<b>\$ 14,551</b>	<b>\$ 14,551</b>	<b>\$ -</b>	<b>0.00%</b>
86	5600	Lease	Copier Lease R0000, F2700	\$ 10,460	\$ 11,223	\$ 763	7.29%
87	5600	Equipment Repairs	Installation for Promethean Board R6387	268	268	-	-
88	5699	Facilities	Facility Rent	101,155	101,155	-	0.00%
89		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 111,883</b>	<b>\$ 112,646</b>	<b>\$ 763</b>	<b>0.68%</b>
90	5800	Professional Services	Instructional Services R0000, F1000	\$ 11,574	\$ 11,574	\$ -	0.00%
91	5800	Professional Services	IB Annual Fee R0000, F1000	9,350	9,350	-	0.00%
	5800	Professional Services	IB Testing Fees (Approx. 115 Students x \$200) R0000, F1000	23,000	5,437	(17,563)	-76.36%
92							
	5800	Professional Services	Technology Services R0000, F1000, OTEC (includes on-site technician)	10,039	450	(9,589)	-95.52%
93							
	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software, Courier, WASC) F2700	21,771	26,282	4,511	20.72%
94							
95	5800	Professional Services	Board/STRS 7100	222	222	-	0.00%
96	5800	Professional Services	Advertising, Website & Other Admin Fees F7200	27,500	30,253	2,753	10.01%
97	5800	Professional Services	Oversight Fee 1% F7600	25,766	25,661	(105)	-0.41%
98	5800	Professional Services	Maintenance 8100	1,875	-	(1,875)	-100.00%
	5800	Professional Services	Technology Services R0060/4127, OTEC (VCOE includes phone charges)	12,797	-	(12,797)	-100.00%
99							
100	5800	Professional Services	Transportation (Hop Skip Drive) R0709	28,000	29,366	1,366	4.88%
	5800	Professional Services	Instructional Services (After-school transportation) R3010	12,122	-	(12,122)	-100.00%
101							
	5800	Professional Services	CARES Act - ESSER R3210 (Bullseye Teacher Training Program)	4,346	4,346	-	0.00%
102							
	5800	Professional Services	ARP Act - ESSER III R3213 (Apex software, SBAC Prep Course)	25,524	25,486	(38)	-0.15%
104							
105	5800	Professional Services	Title II, Part A R4035	536	-	(536)	-100.00%

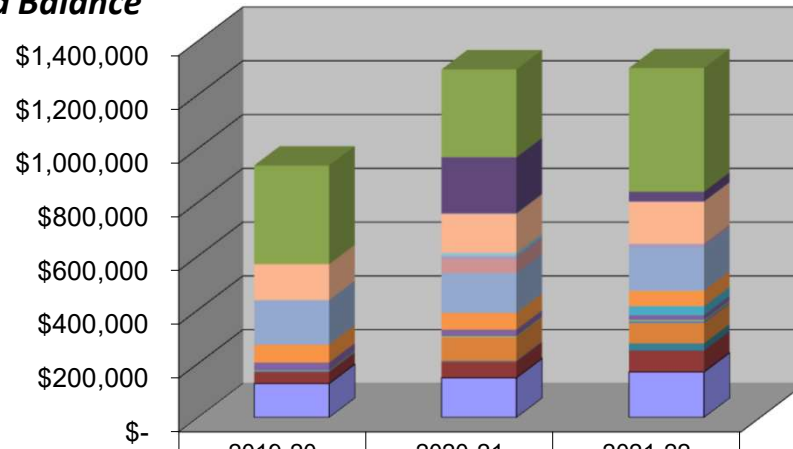
	A	B	C	M	N	O	P
1	ACE Charter High School						
2	Based on Governor's 2021-22 Budget Proposal						
3	Object	Description	Comments	2021/22 Estimated Actuals	2021/22 Unaudited Actuals	Unaudited Actuals vs. Estimated Actuals Budget Change	
4						Amount	%
5							
106	5800	Professional Services	CareerWise Consultation Fees R6387	31,140	160	(30,980)	-99.49%
107	5800	Professional Services	Strong Workforce R6388	7,245	33,603	26,358	363.81%
108	5800	Professional Services	ELO R7425 (Spring Transportation, Summer CTE courses)	10,081	9,081	(1,000)	-9.92%
	5800	Professional Services	ELO Food Cost R7425 (Moorpark SD)	2,500	-	(2,500)	-100.00%
109	5800	Professional Services	Student Activity Funds R8210	-	10,113	10,113	New
113	5800	Professional Services	Robotics Program R9082 (Registration Fees & Lodging)	5,500	-	(5,500)	-100.00%
	5800	Professional Services	Food Services R9531 (Moorpark School District)	5,500	5,090	(410)	-7.45%
117	5801	Professional Services	Audit Cost	10,047	13,143	3,096	30.82%
118	5803	Professional Services	BSA Fees	221,065	224,279	3,214	1.45%
119	5804	Professional Services	TB Test & fingerprints	376	141	(235)	-62.50%
120	5805	Professional Services	Field Trips - Additional Transportation Costs	4,162	1,934	(2,228)	-53.53%
121	5899	Professional Services	Legal	3,121	1,754	(1,367)	-43.80%
122							
123		<b>Total Professional Services</b>		<b>\$ 515,159</b>	<b>\$ 467,725</b>	<b>\$ (47,434)</b>	<b>-9.21%</b>
124	5901	Communication	Phone (includes phone allowance for Director and CTEIG Coordinator - \$1,200 each)	\$ 3,629	\$ 2,615	\$ (1,014)	-27.94%
	5902	Communication	Internet	6,905	2,965	(3,940)	-57.06%
126	5903	Communication	Postage	1,824	803	(1,021)	-55.98%
127		<b>Total Communication</b>		<b>\$ 12,358</b>	<b>\$ 6,383</b>	<b>\$ (5,975)</b>	<b>-48.35%</b>
128		<b>Total Other Services and Operating</b>		<b>\$ 962,314</b>	<b>\$ 861,848</b>	<b>\$ (100,466)</b>	<b>-10.44%</b>
129		<b>Depreciation</b>					
130	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 25,249	\$ 27,023	\$ 1,774	7.03%
131	6900	Depreciation	COVID Depreciation	8,236	50,787	42,551	516.65%
132		<b>Total Equip. and Depr.</b>		<b>\$ 33,485</b>	<b>\$ 77,810</b>	<b>\$ 44,325</b>	<b>132.37%</b>
133		<b>Other Outgo</b>					
134	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 49,381	\$ 26,638	\$ (22,743)	-46.06%
136		<b>Total Other Outgo</b>		<b>\$ 49,381</b>	<b>\$ 26,638</b>	<b>\$ (22,743)</b>	<b>-46.06%</b>
137		<b>TOTAL EXPENDITURES</b>		<b>\$ 3,459,144</b>	<b>\$ 3,372,477</b>	<b>\$ (86,667)</b>	<b>-2.51%</b>

	A	B	C	M	N	O	P	X
1	ACE Charter High School							
2	Based on Governor's 2021-22 Budget Proposal							
						Unaudited Actuals vs. Estimated Actuals Budget Change		
3								
4								
5	Object	Description	2021/22 Estimated Actuals	2021/22 Unaudited Actuals	Amount	%		
6		REVENUES:	Enrollment 263	Enrollment 263				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	8010-8099	LCFF Sources	\$ 2,576,562	\$ 2,566,073	\$ (10,489)	-0.41%		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%
8	8100-8299	Federal Revenue	145,492	161,692	16,200	11.13%		
9	8300-8599	Other State	552,989	594,884	41,895	7.58%		
10	8600-8799	Other Local	41,960	54,634	12,674	30.20%		
11		TOTAL REVENUES	\$ 3,317,003	\$ 3,377,283	\$ 60,280	1.82%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 1,313,907	\$ 1,356,090	\$ 42,183	3.21%		Teacher FTE - 2021-22: 13.00, 2022-23: 13.00, 2023- 24: 13.00, 2024-25: 12.50, 2025-26: 12.50
	2000-2999	Classified Salaries	154,586	161,729	7,143	4.62%		Executive Assistant 1.0 FTE, Principal's Secretary 1.0 FTE, Cafeteria Assistant .50 FTE, Campus Supervisor 1.0 FTE
14								
15	3000-3999	Employee Benefits	593,572	600,759	7,187	1.21%		
16	4000-4999	Books and Supplies	351,899	287,603	(64,296)	-18.27%		
17	5000-5999	Services and Other Operating	962,314	861,848	(100,466)	-10.44%		
18	6000-6999	Depreciation	33,485	77,810	44,325	132.37%		
19	7000-7999	Other Outgo	49,381	26,638	(22,743)	-46.06%		Special Ed Excess Costs
20		TOTAL EXPENDITURES	\$ 3,459,144	\$ 3,372,477	\$ (86,667)	-2.51%		
21		NET INCREASE/(DECREASE)	\$ (142,141)	\$ 4,806	\$ 146,947	-103.38%		
22	9791	Beginning Balance	1,293,855	1,293,854	(1)	0.00%		
23		ENDING FUND BALANCE	\$ 1,151,714	\$ 1,298,660	\$ 146,946	12.76%		
24		COMPONENTS OF ENDING FUND BALANCE						
25	9796	Prop 30 1400	\$ -	\$ 36,416	\$ 36,416	New		
26	9797	P-EBT 5810	-	614	614	New		
27	9797	Educator Effectiveness 6266	38,279	26,783	(11,496)	-30.03%		
29	9797	Restricted Lottery 6300	65,959	79,318	13,359	20.25%		
31	9797	COVID State Supplemental Meal 7027	13	-	(13)	-100.00%		
32	9797	Classified Professional Development 7311	354	354	-	0.00%		
33	9797	COVID-19 (SB 117) 7388	3,587	-	(3,587)	-100.00%		
34	9797	A-G Access Grant R7412	-	23,777	23,777	New		
35	9797	A-G Learning Loss Grant R7413	-	8,914	8,914	New		
36	9797	Expanded Learning Opportunity 7425	39,227	57,727	18,500	47.16%		
37	9797	ELO Para 7426	17,343	17,343	-	0.00%		
38	9797	Student Activity Funds 8210	12,568	6,936	(5,632)	-44.81%		
39	9797	Safety Credits 9003	4,000	2,000	(2,000)	-50.00%		
41	9797	Parent Teacher Committee 9079	4,476	4,476	-	0.00%		
42	9797	Fundraising/Donations 9081	18,958	18,404	(554)	-2.92%		
44	9797	Robotics Program 9082	7,632	13,131	5,499	72.05%		
45	9796	Economic Uncert. (Greater of 5% or \$66K)	172,957	168,624	(4,333)	-2.51%		
46		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%		
48	9790	COVID Depreciation 0015	42,551	-	(42,551)	-100.00%		
49	9790	Mandated Cost Block Grant 0060	72,435	155,860	83,425	115.17%		
50	9790	Prop 39 Depreciation 0062	58,285	58,285	-	0.00%		
51	9790	CTEIG Depreciation 0063	131,179	159,991	28,812	21.96%		
52	9790	Undesignated - 0000	461,911	459,707	(2,204)	-0.48%		
53		ENDING FUND BALANCE	\$ 1,151,714	\$ 1,298,660	\$ 146,946	12.76%		



Architecture,  
Construction &  
Engineering

### Components of Ending Fund Balance



	2019-20	2020-21	2021-22
■ Undesignated	\$367,333	\$326,939	\$459,707
■ Prop 30	\$-	\$208,740	\$36,416
■ Safety Credits	\$-	\$2,000	\$2,000
■ Mandate Block Grant	\$133,490	\$144,350	\$155,860
■ Student Body	\$-	\$12,568	\$-
■ Robotics Program	\$-	\$11,689	\$13,131
■ P-EBT	\$-	\$-	\$614
■ COVID Depreciation	\$-	\$50,787	\$-
■ CTEIG Depreciation	\$165,391	\$148,331	\$159,991
■ Prop 39 Depreciation	\$67,008	\$62,128	\$58,285
■ A-G	\$-	\$-	\$32,691
■ Fundraising/Donations	\$28,748	\$24,494	\$18,404
■ Parent Teacher Committee	\$2,976	\$4,476	\$4,476
■ Student Activity Funds	\$-	\$-	\$6,936
■ ELO	\$-	\$87,087	\$75,070
■ COVID Supplemental Meal	\$-	\$13	\$-
■ COVID-19 SB 117	\$4,048	\$3,711	\$-
■ Classified Professional Development	\$354	\$354	\$354
■ Educator Effectiveness	\$-	\$-	\$26,783
■ Restricted Lottery	\$41,654	\$58,914	\$79,318
■ Economic Uncertainties	\$125,680	\$147,273	\$168,624

	A	D	E	F	G	H	I
1	<b>ACE Charter High School 2021-22</b>						
2	<b>SB740 Eligible Expenditures</b>						
3							
4		<b>2021/22 Estimated Actuals Budget</b>	<b>Encumbrances as of 6/30/2022</b>	<b>Actual Expenses as of 6/30/2022</b>	<b>2021/22 Actual Enc. And Exp.</b>	<b>Remaining Balance</b>	<b>% Remaining</b>
5							
6	<b>TOTAL REVENUES</b>	<b>\$ 3,317,003</b>			<b>\$ 3,377,283</b>	<b>N/A</b>	<b>N/A</b>
7	<b>Revenue Adjustments</b>	<b>\$ -</b>			<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
8	<b>REVENUES USED FOR 80% CALCULATION</b>	<b>\$ 3,317,003</b>			<b>\$ 3,377,283</b>	<b>N/A</b>	<b>N/A</b>
9	<b>Less Local (Interest, Fund Raising, Startup)</b>	<b>\$ (41,960)</b>			<b>\$ (54,634)</b>	<b>N/A</b>	<b>N/A</b>
10	<b>Net Revenues (Used for 40% Requirement)</b>	<b>\$ 3,275,043</b>			<b>\$ 3,322,649</b>	<b>N/A</b>	<b>N/A</b>
11	<b>SB740 ELIGIBLE EXPENDITURES (Functions 1000-4999)</b>						
12	Certificated Salaries	\$ 1,313,907	\$ -	\$ 1,356,090	\$ 1,356,090	\$ (42,183)	-3.21%
13	Certificated Employee Benefits	510,624	-	520,130	520,130	(9,506)	-1.86%
14	Special Education Contracts	-	-	-	-	-	0.00%
15	<b>Total SB740 Cert. Sal/Ben and Spec Ed Contracts</b>	<b>\$ 1,824,531</b>	<b>\$ -</b>	<b>\$ 1,876,220</b>	<b>\$ 1,876,220</b>	<b>\$ (51,689)</b>	<b>-2.83%</b>
16	<b>Total SB740 Cert. Sal/Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)</b>	<b>55.71%</b>	<b>Budget Meets 40% Minimum Requirement</b>		<b>56.47%</b>	<b>Actuals Meet 40% Minimum Requirement</b>	
17	Classified Salaries	\$ 154,586	\$ -	\$ 161,729	\$ 161,729	\$ (7,143)	-4.62%
18	Employee Benefits	82,948	-	80,629	80,629	2,319	2.80%
19	Books and Supplies	347,342	-	286,568	286,568	60,774	17.50%
20	Capital Outlay Expenditure Adj	19,723	-	64,048	64,048	(44,325)	-224.74%
21	Services, Other Operating	560,133	-	452,584	452,584	107,549	19.20%
24	<b>Total Other SB740 Expenditures</b>	<b>\$ 1,164,732</b>	<b>\$ -</b>	<b>\$ 1,045,558</b>	<b>\$ 1,045,558</b>	<b>\$ 119,174</b>	<b>10.23%</b>
25	<b>Total SB740 EXPENDITURES (Functions 1000-4000)</b>	<b>\$ 2,989,263</b>	<b>\$ -</b>	<b>\$ 2,921,778</b>	<b>\$ 2,921,778.00</b>	<b>\$ 67,485.00</b>	<b>2.26%</b>
26	<b>Total SB740 Expenditures as % of Total Revenue</b>	<b>90.12%</b>	<b>Budget Meets 80% Minimum</b>		<b>86.51%</b>	<b>Actuals Meets 80%</b>	
27	<b>Percentage Over/(Under)</b>	<b>10.12%</b>			<b>6.51%</b>		
28	<b>Amount Over/(Under)</b>	<b>\$ 335,661</b>			<b>\$ 219,951.69</b>		
29	<b>NON SB740 EXPENDITURES (Functions 5000-9999)</b>						
30	Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
31	Classified Salaries	-	-	-	-	-	0.00%
32	Employee Benefits	-	-	-	-	-	0.00%
33	Books and Supplies	4,557	-	1,036	1,036	3,521	77.27%
34	Services, Other Operating	402,181	-	409,263	409,263	(7,082)	-1.76%
36	Capital Outlay Expenditure Adj	13,762	-	13,762.00	13,762.00	-	0.00%
37	Other Outgo	49,381	-	26,638.00	26,638.00	22,743.00	46.06%
38	<b>Total NON SB740 EXPENDITURES (Functions 5000-9999)</b>	<b>\$ 469,881</b>	<b>\$ -</b>	<b>\$ 450,699</b>	<b>\$ 450,699</b>	<b>\$ 19,182</b>	<b>4.08%</b>
39	<b>Total NON SB740 Expenditures as % of Total Revenue</b>	<b>14.17%</b>			<b>13.35%</b>		
40	<b>TOTAL EXPENDITURES/ENCUMBRANCES</b>	<b>\$ 3,459,144</b>	<b>\$ -</b>	<b>\$ 3,372,477</b>	<b>\$ 3,372,477</b>	<b>\$ 86,667</b>	<b>2.51%</b>
41	<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (142,141)</b>			<b>\$ 4,806</b>		
42	<b>Beginning Balance</b>	<b>\$ 1,293,855</b>			<b>\$ 1,293,855</b>		
43	<b>ENDING BALANCE</b>	<b>\$ 1,151,714</b>			<b>\$ 1,298,661</b>		

# Unaudited Actuals Certification

Charter Number: 1126

To the entity that approved the charter school:

2021-22 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: John Middleton Title: Principal

To the County Superintendent of Schools:

2021-22 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:

2021-22 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  
lccline@vcoe.org  
E-mail Address

For Charter School:

Tami Peterson  
Name  
Chief Business Official  
Title  
805-383-1972  
Telephone  
tpeterson@vcoe.org  
E-mail Address



# Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	G	
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

# Fund 620

## Charter Schools

## Enterprise Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,566,073.00	2,982,094.00	16.2%
2) Federal Revenue		8100-8299	161,691.97	271,245.00	67.8%
3) Other State Revenue		8300-8599	594,883.78	338,159.00	-43.2%
4) Other Local Revenue		8600-8799	54,634.05	4,000.00	-92.7%
5) TOTAL, REVENUES			3,377,282.80	3,595,498.00	6.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,356,090.31	1,393,585.00	2.8%
2) Classified Salaries		2000-2999	161,728.63	192,392.00	19.0%
3) Employee Benefits		3000-3999	600,758.91	710,136.00	18.2%
4) Books and Supplies		4000-4999	287,603.18	137,772.00	-52.1%
5) Services and Other Operating Expenses		5000-5999	861,847.88	1,146,279.00	33.0%
6) Depreciation and Amortization		6000-6999	77,810.10	36,601.00	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,638.00	50,000.00	87.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,372,477.01	3,666,765.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,805.79	(71,267.00)	-1582.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,805.79	(71,267.00)	-1582.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,293,853.82	1,298,659.61	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,853.82	1,298,659.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,293,853.82	1,298,659.61	0.4%
2) Ending Net Position, June 30 (E + F1e)			1,298,659.61	1,227,392.61	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	235,594.70	217,653.00	-7.6%
b) Restricted Net Position		9797	259,776.30	263,587.30	1.5%
c) Unrestricted Net Position		9790	803,288.61	746,152.31	-7.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,112,338.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,335.50		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	10,454.53		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,927.80		
4) Due from Grantor Government		9290	379,566.21		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	11,700.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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	(42,489.14)		
f) Equipment		9440	125,319.45		
g) Accumulated Depreciation - Equipment		9445	(46,304.11)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			1,769,916.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	290,159.82		
2) Due to Grantor Governments		9590	27,450.53		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	153,646.94		
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			471,257.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,298,659.61		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	869,317.00	1,493,983.00	71.9%
Education Protection Account State Aid - Current Year		8012	866,631.00	683,905.00	-21.1%
State Aid - Prior Years		8019	(32,157.00)	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	862,282.00	804,206.00	-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%
<b>TOTAL, LCFF SOURCES</b>			<b>2,566,073.00</b>	<b>2,982,094.00</b>	<b>16.2%</b>
<b>FEDERAL REVENUE</b>					
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	53,361.83	31,646.00	-40.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,313.00	5,250.00	-1.2%
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%
	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	20,000.00	10,000.00	-50.0%
Other NCLB / Every Student Succeeds Act					
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	83,017.14	224,349.00	170.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>161,691.97</b>	<b>271,245.00</b>	<b>67.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	11,510.00	11,317.00	-1.7%
Lottery - Unrestricted and Instructional Materials		8560	64,559.57	62,011.00	-3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	307,951.35	203,790.00	-33.8%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	210,862.86	61,041.00	-71.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>594,883.78</b>	<b>338,159.00</b>	<b>-43.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	(1,074.65)	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	3,524.93	4,000.00	13.5%
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	52,183.77	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			54,634.05	4,000.00	-92.7%
<b>TOTAL, REVENUES</b>			3,377,282.80	3,595,498.00	6.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,032,453.69	1,041,612.00	0.9%
Certificated Pupil Support Salaries		1200	99,855.92	165,930.00	66.2%
Certificated Supervisors' and Administrators' Salaries		1300	223,780.70	186,043.00	-16.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,356,090.31	1,393,585.00	2.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	30,172.00	New
Classified Support Salaries		2200	9,068.72	13,423.00	48.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,417.38	118,718.00	-11.7%
Other Classified Salaries		2900	18,242.53	30,079.00	64.9%
TOTAL, CLASSIFIED SALARIES			161,728.63	192,392.00	19.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	209,660.45	248,392.00	18.5%
PERS		3201-3202	50,406.47	68,113.00	35.1%
OASDI/Medicare/Alternative		3301-3302	35,245.33	39,566.00	12.3%
Health and Welfare Benefits		3401-3402	273,012.87	320,154.00	17.3%
Unemployment Insurance		3501-3502	7,321.76	7,760.00	6.0%
Workers' Compensation		3601-3602	25,112.03	26,151.00	4.1%
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			600,758.91	710,136.00	18.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,714.93	9,614.00	460.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	151,989.48	108,763.00	-28.4%
Noncapitalized Equipment		4400	133,511.87	19,000.00	-85.8%
Food		4700	386.90	395.00	2.1%
TOTAL, BOOKS AND SUPPLIES			287,603.18	137,772.00	-52.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	251,624.61	475,200.00	88.9%
Travel and Conferences		5200	42,275.32	23,161.00	-45.2%
Dues and Memberships		5300	550.00	2,331.00	323.8%
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	112,646.20	163,292.00	45.0%
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	433,818.70	457,891.00	5.5%
Communications		5900	6,382.05	9,562.00	49.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			861,847.88	1,146,279.00	33.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	77,810.10	36,601.00	-53.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			77,810.10	36,601.00	-53.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	26,638.00	50,000.00	87.7%
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)			26,638.00	50,000.00	87.7%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			3,372,477.01	3,666,765.00	8.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,566,073.00	2,982,094.00	16.2%
2) Federal Revenue		8100-8299	161,691.97	271,245.00	67.8%
3) Other State Revenue		8300-8599	594,883.78	338,159.00	-43.2%
4) Other Local Revenue		8600-8799	54,634.05	4,000.00	-92.7%
5) TOTAL, REVENUES			3,377,282.80	3,595,498.00	6.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,913,353.89	1,853,023.00	-3.2%
2) Instruction - Related Services	2000-2999		742,867.96	702,701.00	-5.4%
3) Pupil Services	3000-3999		412,437.47	740,494.00	79.5%
4) Ancillary Services	4000-4999		10,113.02	0.00	-100.0%
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		151,113.45	147,639.00	-2.3%
8) Plant Services	8000-8999		115,953.22	172,908.00	49.1%
9) Other Outgo	9000-9999	Except 7600-7699	26,638.00	50,000.00	87.7%
10) TOTAL, EXPENSES			3,372,477.01	3,666,765.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,805.79	(71,267.00)	-1582.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,805.79	(71,267.00)	-1582.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,293,853.82	1,298,659.61	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,853.82	1,298,659.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,293,853.82	1,298,659.61	0.4%
2) Ending Net Position, June 30 (E + F1e)			1,298,659.61	1,227,392.61	-5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	235,594.70	217,653.00	-7.6%
b) Restricted Net Position		9797	259,776.30	263,587.30	1.5%
c) Unrestricted Net Position		9790	803,288.61	746,152.31	-7.1%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5810		614.00	614.00
6266		26,782.83	26,782.83
6300		79,317.88	87,382.88
7311		354.00	354.00
7412		23,777.00	23,777.00
7413		8,914.00	8,914.00
7425		57,727.20	57,727.20
7426		17,343.00	17,343.00
8210		6,935.50	6,935.50
9010		38,010.89	33,756.89
Total, Restricted Net Position		259,776.30	263,587.30

# Average Daily Attendance

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	236.55	236.55	236.55	260.40	260.40	260.40
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	236.55	236.55	236.55	260.40	260.40	260.40
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	236.55	236.55	236.55	260.40	260.40	260.40

# Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
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 excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, 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
<b>Business-Type Activities:</b>						
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	6,360.18		208,428.68
Equipment	150,515.70		150,515.70	30,347.81	57,650.50	123,213.01
Total capital assets being depreciated	352,584.20	0.00	352,584.20	36,707.99	57,650.50	331,641.69
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(32,980.69)		(32,980.69)	(9,746.96)		(42,727.65)
Equipment	(39,906.69)		(39,906.69)	(19,334.76)	(8,922.12)	(50,319.33)
Total accumulated depreciation	(72,887.38)	0.00	(72,887.38)	(29,081.72)	(8,922.12)	(93,046.98)
Total capital assets being depreciated, net excluding lease assets	279,696.82	0.00	279,696.82	7,626.27	48,728.38	238,594.71
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	279,696.82	0.00	279,696.82	7,626.27	48,728.38	238,594.71



# 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
<b>Governmental Activities:</b>							
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	
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
<b>Business-Type Activities:</b>							
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	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	255,771.22		255,771.22	25,370.58	281,141.80	0.00	
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	255,771.22	0.00	255,771.22	25,370.58	281,141.80	0.00	0.00

# Form 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	3,372,477.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	161,077.97
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 except 6600, 6910	77,810.10
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)				77,810.10
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)				3,133,588.94

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)		13,247.05
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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)	3,133,588.94	13,247.05
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%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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) 2,118,577.85

#### 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. \_\_\_\_\_  
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)	137,748.27
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)	13,143.00
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)	150,891.27
9. Carry-Forward Adjustment (Part IV, Line F)	6,696.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	157,588.12

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,849,544.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	742,629.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	160,425.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,113.02
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)	222.18
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)	1,035.60
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)	101,155.44
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)	2,865,126.13

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.27%
---	-------

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	5.50%
---	-------

#### Part IV - Carry-forward 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	150,891.27
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	11,095.42
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.42%) times Part III, Line B19); zero if negative	6,696.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.42%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	6,696.85
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	6,696.85

Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 5.42%  
 Highest rate used in any program: 5.42%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
62	3213	34,134.49	1,850.09	5.42%
62	6266	18,019.51	976.66	5.42%

# Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		58,913.63	58,913.63
2. State Lottery Revenue	8560	44,155.32		20,404.25	64,559.57
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)		44,155.32	0.00	79,317.88	123,473.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	44,155.32			44,155.32
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
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 )		44,155.32	0.00	0.00	44,155.32
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	79,317.88	79,317.88
<b>D. COMMENTS:</b>					

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  
2021-22  
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	742,867.96	124.25	14,797.78	101,155.44	256,165.03
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			9.00	9.00	10.57	10.57	178.00
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	4.00	4.00	32.00
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							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	13.00	13.00	14.57	14.57	210.00

PCR



Unaudited Actuals  
2021-22  
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						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	1,562,793.36	815,629.39	2,378,422.75	113,035.64		2,491,458.39			
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	496,177.75	299,481.07	795,658.82	37,814.05		833,472.87			
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	5,549.94	0.00	5,549.94	263.76		5,813.70			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
<b>Other Goals</b>										
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				
<b>Other Costs</b>										
----	Food Services					15,094.05	15,094.05			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					0.00	0.00			
----	Other Outgo					26,638.00	26,638.00			
<b>Other Funds</b>										
----	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
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	2,064,521.05	1,115,110.46	3,179,631.51	151,113.45	41,732.05	3,372,477.01			

Unaudited Actuals  
2021-22  
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
<b>Instructional Goals</b>													
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	1,411,626.20	0.00	0.00	0.00	141,054.14	0.00	10,113.02			0.00	0.00	1,562,793.36
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	496,177.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	496,177.75
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	5,549.94	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,549.94
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
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
<b>Total Direct Charged Costs</b>		1,913,353.89	0.00	0.00	0.00	141,054.14	0.00	10,113.02	0.00	0.00	0.00	0.00	2,064,521.05

\* 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	514,379.22	84,119.81	217,130.36	815,629.39
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	228,612.99	31,833.41	39,034.67	299,481.07
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		742,992.21	115,953.22	256,165.03	1,115,110.46

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	222.18
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	13,143.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	137,748.27
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	151,113.45
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,064,521.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,115,110.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,179,631.51
<b>C. Direct Charged Costs in Other Funds</b>		
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
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		3,179,631.51
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.75%

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

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, 6400-6910)	15,094.05				15,094.05
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				26,638.00	26,638.00
<b>Total Other Costs</b>	15,094.05	0.00	0.00	26,638.00	41,732.05

# Technical Review Checks

SACS2022ALL Financial Reporting Software - 2022.2.0  
8/27/2022 3:33:35 PM

56-72546-0120634

Unaudited Actuals  
2021-22 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

### GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - 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.

62	9010	8634	-1,074.65
----	------	------	-----------

Explanation: With meals being free in 2021-22, ACE decided to refund meal fees that had rolled over from previous years to families with credit balances.

REV-POSITIVE - (W) - 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.

### 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)	222.18
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	137,748.27
	Ratio is 0.16%

Explanation:Costs are coded correctly.

**EXPORT CHECKS**

Checks Completed.



SACS2022ALL Financial Reporting Software - 2022.2.0  
8/27/2022 3:34:16 PM

56-72546-0120634

Unaudited Actuals  
2022-23 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

### GENERAL LEDGER CHECKS

EXP-POSITIVE - (W) - 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.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.