

Charter Number: 0943

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):

2023-24 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:



Date:

Jul 7, 2023

Charter School Official
(Original signature required)

Printed Name: Doreen Learned

Title: Director of Operations

For additional information on the budget report, please contact:

Charter School Contact:

Lisa Boulos

Name

VP School Finance

Title

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E-mail Address

Description	2022-23 Estimated Actuals			2023-24 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	553.37	552.95	553.37	551.95	551.95	551.95
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)	553.37	552.95	553.37	551.95	551.95	551.95
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	553.37	552.95	553.37	551.95	551.95	551.95

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,573,176.30	6,055,604.91	8.7%
2) Federal Revenue		8100-8299	0.00	46,568.72	New
3) Other State Revenue		8300-8599	449,099.38	517,086.53	15.1%
4) Other Local Revenue		8600-8799	120,355.50	105,414.00	-12.4%
5) TOTAL, REVENUES			6,142,631.18	6,724,674.16	9.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,276,163.70	2,968,148.23	30.4%
2) Classified Salaries		2000-2999	722,582.04	773,201.47	7.0%
3) Employee Benefits		3000-3999	1,082,382.09	1,360,073.97	25.7%
4) Books and Supplies		4000-4999	348,738.05	340,183.38	-2.5%
5) Services and Other Operating Expenses		5000-5999	1,446,457.49	1,143,382.64	-21.0%
6) Depreciation and Amortization		6000-6999	71,530.76	69,203.50	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,947,854.13	6,654,193.19	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			194,777.05	70,480.97	-63.8%
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)			194,777.05	70,480.97	-63.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,739,125.77	7,058,931.79	4.7%
b) Audit Adjustments		9793	125,028.97	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,864,154.74	7,058,931.79	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,864,154.74	7,058,931.79	2.8%
2) Ending Net Position, June 30 (E + F1e)			7,058,931.79	7,129,412.76	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	958,008.44	875,661.79	-8.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,100,923.35	6,253,750.97	2.5%
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	5,766,473.10		
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	971,695.53		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	105,411.54		
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	892,952.94		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(124,334.79)		
d) Buildings		9430	98,129.86		
e) Accumulated Depreciation - Buildings		9435	(39,601.61)		
f) Equipment		9440	365,566.31		
g) Accumulated Depreciation - Equipment		9445	(234,704.27)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			7,801,588.61		
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	169,294.05		
2) Due to Grantor Governments		9590	573,248.87		
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) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	113.89		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			742,656.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			7,058,931.80		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,974,083.46	2,465,747.68	24.9%
Education Protection Account State Aid - Current Year		8012	1,603,751.09	1,599,635.71	-0.3%
State Aid - Prior Years		8019	(50,211.00)	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	2,045,552.75	1,990,221.52	-2.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,573,176.30	6,055,604.91	8.7%
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	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	46,568.72	New
TOTAL, FEDERAL REVENUE			0.00	46,568.72	New
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	60,000.00	60,000.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,067.00	11,128.97	10.5%
Lottery - Unrestricted and Instructional Materials		8560	134,010.55	130,812.15	-2.4%
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	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	245,021.83	315,145.41	28.6%
TOTAL, OTHER STATE REVENUE			449,099.38	517,086.53	15.1%
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	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	15,000.00	66.7%
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	111,355.50	90,414.00	-18.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,355.50	105,414.00	-12.4%
TOTAL, REVENUES			6,142,631.18	6,724,674.16	9.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,104,867.74	2,558,512.10	21.6%
Certificated Pupil Support Salaries		1200	14,160.96	241,501.68	1,605.4%
Certificated Supervisors' and Administrators' Salaries		1300	157,135.00	168,134.45	7.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,276,163.70	2,968,148.23	30.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	115,862.47	144,465.28	24.7%
Classified Support Salaries		2200	90,862.44	81,302.00	-10.5%
Classified Supervisors' and Administrators' Salaries		2300	157,135.00	168,134.45	7.0%
Clerical, Technical and Office Salaries		2400	299,682.13	314,951.24	5.1%
Other Classified Salaries		2900	59,040.00	64,348.50	9.0%
TOTAL, CLASSIFIED SALARIES			722,582.04	773,201.47	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	434,747.26	566,916.32	30.4%
PERS		3201-3202	183,319.07	206,290.15	12.5%
OASDI/Medicare/Alternative		3301-3302	92,251.89	102,188.03	10.8%
Health and Welfare Benefits		3401-3402	305,000.00	415,999.99	36.4%
Unemployment Insurance		3501-3502	14,993.71	1,870.66	-87.5%
Workers' Compensation		3601-3602	51,468.49	66,808.82	29.8%
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	601.67	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,082,382.09	1,360,073.97	25.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,725.00	15,000.00	-41.7%
Books and Other Reference Materials		4200	20,900.00	21,453.00	2.6%
Materials and Supplies		4300	241,422.83	244,938.38	1.5%
Noncapitalized Equipment		4400	60,690.22	58,792.00	-3.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			348,738.05	340,183.38	-2.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	20,000.00	207.7%
Dues and Memberships		5300	12,511.01	12,842.13	2.6%
Insurance		5400-5450	42,618.00	43,745.95	2.6%
Operations and Housekeeping Services		5500	183,467.74	189,144.67	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,171.00	179,807.17	2.6%
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	994,482.74	665,184.51	-33.1%
Communications		5900	31,707.00	32,658.21	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,446,457.49	1,143,382.64	-21.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	71,530.76	69,203.50	-3.3%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			71,530.76	69,203.50	-3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			5,947,854.13	6,654,193.19	11.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,573,176.30	6,055,604.91	8.7%
2) Federal Revenue		8100-8299	0.00	46,568.72	New
3) Other State Revenue		8300-8599	449,099.38	517,086.53	15.1%
4) Other Local Revenue		8600-8799	120,355.50	105,414.00	-12.4%
5) TOTAL, REVENUES			6,142,631.18	6,724,674.16	9.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,690,994.59	4,024,955.88	9.0%
2) Instruction - Related Services	2000-2999		1,279,791.83	1,376,045.86	7.5%
3) Pupil Services	3000-3999		184,480.46	448,601.50	143.2%
4) Ancillary Services	4000-4999		4,557.54	4,678.16	2.6%
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		274,235.47	291,939.64	6.5%
8) Plant Services	8000-8999		513,794.24	507,972.15	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,947,854.13	6,654,193.19	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			194,777.05	70,480.97	-63.8%
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)			194,777.05	70,480.97	-63.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,739,125.77	7,058,931.79	4.7%
b) Audit Adjustments		9793	125,028.97	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,864,154.74	7,058,931.79	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,864,154.74	7,058,931.79	2.8%
2) Ending Net Position, June 30 (E + F1e)			7,058,931.79	7,129,412.76	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	958,008.44	875,661.79	-8.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,100,923.35	6,253,750.97	2.5%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Camarillo Academy of Progressive Education

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)

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

Camarillo Academy of Progressive Education

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)

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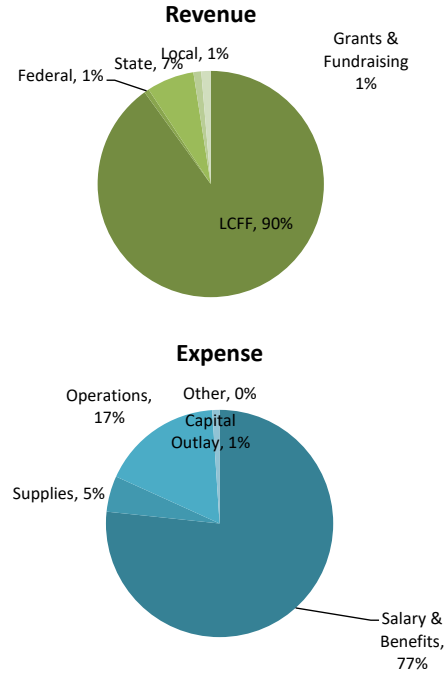
CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

Multi-Year Budget Summary

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	2023-24 Trend	2024-25	2025-26
Total Enrollment	581	583	583
ADA	551.95	553.85	553.85
% Free and Reduced	21%	21%	21%
% English Language Learners	2%	2%	2%
% Unduplicated Low Income, EL, Foster Youth	22%	21%	21%
INCOME			
8011-8098 · Local Control Funding Formula Sources	6,055,605	6,367,154	6,573,628
8100-8299 · Federal Revenue	46,569	-	-
8300-8599 · Other State Revenue	457,087	301,682	297,909
8600-8799 · Other Local Revenue	75,000	75,000	75,000
Grants/Fundraising	90,414	93,104	95,439
8999 · Other Prior Year Adjustment	-	-	-
TOTAL INCOME	6,724,674	6,836,940	7,041,976
EXPENSE			
1000 · Certificated Salaries	2,968,148	2,910,410	2,960,633
2000 · Classified Salaries	773,201	796,398	820,289
3000 · Employee Benefits	1,360,074	1,368,809	1,412,219
4000 · Supplies	340,183	351,847	361,160
5000 · Operating Services	1,143,383	1,187,925	1,229,513
6000 · Capital Outlay	69,204	54,248	46,560
7000 · Other Outgo	-	-	-
TOTAL EXPENSE	6,654,193	6,669,637	6,830,374
NET INCOME	70,481	167,302	211,602
Ending Cash Balance	5,280,083	5,454,411	5,662,916
Month with Lowest Ending Cash Balance	Jun: \$5,274,782	Jun: \$5,454,411	Jun: \$5,662,916
5% Reserve Goal	332,710	333,482	341,519
Net Income as a Percentage of Expenses	1.1%	2.5%	3.1%
Ending Cash as a Percentage of Expenses	79.3%	81.8%	82.9%
Ending Debt Balance	-	-	-
Per Pupil Revenue	11,574	11,727	12,079
Per Pupil Revenue without Grants/Fundraising	11,419	11,567	11,915
Per Pupil Expense	11,453	11,440	11,716

2023-24 Revenue and Expense By Category



CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

Multi-Year Budget Detail

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	0	1	2
	2023-24 Trend	2024-25	2025-26
Enrollment	581	583	583
ADA	551.95	553.85	553.85
ADA %	95%	95%	95%
UPP	18%	22%	21%
Income			
8011-8098 · Local Control Funding Formula Sources			
8011 Local Control Funding Formula	2,465,748	2,764,939	2,971,413
8012 Education Protection Account	1,599,636	1,605,142	1,605,142
8019 Local Control Funding Formula - Prior Year			
8096 In Lieu of Property Taxes	1,990,222	1,997,073	1,997,073
8098 In Lieu of Property Taxes, Prior Year			
Total 8011-8098 · Local Control Funding Formula Sources	6,055,605	6,367,154	6,573,628
8100-8299 · Federal Revenue			
8299 All Other Federal Revenue	46,569	-	-
Total 8100-8299 · Other Federal Income	46,569	-	-
8300-8599 · Other State Revenue			
8550 Mandate Block Grant	11,129	11,526	11,946
8561 State Lottery - Non Prop 20	93,832	94,155	94,155
8562 State Lottery - Prop 20	36,981	37,108	37,108
8560 Lottery Revenue	130,812	131,262	131,262
8595 Expanded Learning Opportunity Program	94,743	79,266	81,874
8596 Prop 28 Arts & Music	72,827	72,577	72,827
8599 State Revenue - Other	147,576	7,050	-
Total 8300-8599 · Other State Income	457,087	301,682	297,909
8600-8799 · Other Local Revenue			
8660 Interest & Dividend Income	15,000	15,000	15,000
8695 Contributions & Events	27,414	27,622	27,803
8696 Other Fundraising	63,000	65,482	67,637
8792 Transfers of Apportionments - Special Education	60,000	60,000	60,000
Total 8600-8799 · Other Income-Local	165,414	168,104	170,439
Prior Year Adjustments			
8999 Other Prior Year Adjustment	-	-	-
Total Prior Year Adjustments	-	-	-
TOTAL INCOME	6,724,674	6,836,940	7,041,976
Expense			
1000 · Certificated Salaries			
1110 Teachers' Salaries	2,415,546	2,341,230	2,374,377
1120 Teachers' Hourly	48,516	49,971	51,471
1170 Teachers' Salaries - Substitute	55,400	57,062	58,774
1175 Teachers' Salaries - Stipend/Extra Duty	39,050	40,222	41,428
1213 Certificated Pupil Support - Guidance & Counseling	24,782	25,525	26,291

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

Multi-Year Budget Detail

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	0	1	2
	2023-24 Trend	2024-25	2025-26
1215 Certificated Pupil Support - Psychologist	90,000	92,700	95,481
1299 Certificated Pupil Support - Other	126,720	130,522	134,437
1300 Certificated Supervisors' & Administrators' Salaries	168,134	173,178	178,374
1900 Other Certificated Salaries	-	-	-
Total 1000 • Certificated Salaries	2,968,148	2,910,410	2,960,633
2000 • Classified Salaries			
2111 Instructional Aide & Other Salaries	144,465	148,799	153,263
2200 Classified Support Salaries	81,302	83,741	86,253
2300 Classified Supervisors' & Administrators' Salaries	168,134	173,178	178,374
2400 Classified Office Staff Salaries	314,951	324,400	334,132
2900 Other Classified Salaries	64,349	66,279	68,267
Total 2000 • Classified Salaries	773,201	796,398	820,289
3000 • Employee Benefits			
3111 STRS - State Teachers Retirement System	566,916	555,888	565,481
3212 PERS - Public Employee Retirement System	206,290	220,602	232,142
3311 OASDI - Social Security	47,938	49,377	50,858
3331 MED - Medicare	54,250	53,749	54,823
3401 H&W - Health & Welfare	416,000	418,500	434,000
3501 SUI - State Unemployment Insurance	1,871	1,853	1,890
3601 Workers' Compensation Insurance	66,809	68,840	73,025
Total 3000 • Employee Benefits	1,360,074	1,368,809	1,412,219
4000 • Supplies			
4111 Core Curricula Materials	15,000	15,645	16,159
4211 Books & Other Reference Materials	21,453	22,375	23,111
4311 Student Materials	177,380	184,574	190,317
4351 Office Supplies	8,725	9,100	9,399
4371 Custodial Supplies	15,397	16,059	16,587
4390 Other Supplies	43,437	45,303	46,794
4411 Non Capitalized Equipment	58,792	58,792	58,792
Total 4000 • Supplies	340,183	351,847	361,160
5000 • Operating Services			
5211 Travel & Conferences	20,000	20,860	21,546
5311 Dues & Memberships	12,842	13,394	13,835
5451 General Insurance	43,746	45,626	47,127
5511 Utilities	86,223	89,929	92,888
5521 Security Services	28,829	30,068	31,057
5531 Housekeeping Services	46,311	48,301	49,891
5599 Other Facility Operations & Utilities	27,781	28,975	29,929
5613 School Rent - Prop 39	123,709	129,025	133,270
5621 Equipment Lease	40,701	42,451	43,847
5631 Vendor Repairs	15,397	16,059	16,587

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

Multi-Year Budget Detail

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	0	1	2
	2023-24 Trend	2024-25	2025-26
5812 Field Trips & Pupil Transportation	53,000	55,278	57,096
5821 Legal	16,423	17,129	17,693
5823 Audit	22,000	22,867	23,619
5831 Advertisement & Recruitment	16,396	17,041	17,602
5842 Special Education Services	85,000	78,223	80,797
5844 After School Services	76,000	79,266	81,874
5849 Other Student Instructional Services	5,646	5,888	6,082
5852 PD Consultants & Tuition	14,088	14,694	15,177
5854 Nursing & Medical (Non-IEP)	5,646	5,888	6,082
5859 All Other Consultants & Services	285,372	303,210	315,721
5861 Non Instructional Software	19,664	20,509	21,184
5865 Fundraising Cost	262	273	282
5871 District Oversight Fees	60,556	63,672	65,736
5899 All Other Expenses	5,132	5,353	5,529
5911 Office Phone	8,260	8,585	8,867
5913 Mobile Phone	3,752	3,900	4,028
5921 Internet	15,914	16,540	17,085
5923 Website Hosting	515	535	553
5931 Postage & Shipping	908	944	975
5999 Other Communications	3,309	3,440	3,553
Total 5000 · Operating Services	1,143,383	1,187,925	1,229,513
6000 · Capital Outlay			
6901 Depreciation Expense	69,204	54,248	46,560
Total 6000 · Capital Outlay	69,204	54,248	46,560
7000 · Other Outgo			
7438 Interest Expense	-	-	-
Total 7000 · Other Outgo	-	-	-
TOTAL EXPENSE	6,654,193	6,669,637	6,830,374
NET INCOME	70,481	167,302	211,602
Beginning Cash Balance	5,828,650	5,274,782	5,454,411
Cash Flow from Operating Activities			
Net Income	70,481	167,302	211,602
Change in Accounts Receivable			
Prior Year Accounts Receivable	785,809	935,316	955,570
Current Year Accounts Receivable	(935,316)	(955,570)	(983,562)
Change in Due from		-	-
Change in Accounts Payable	(11,435)	(10,863)	(10,320)
Change in Due to	(416,629)	-	-
Change in Accrued Vacation	-	-	-
Change in Payroll Liabilities	-	-	-

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

Multi-Year Budget Detail

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	0	1	2
	2023-24 Trend	2024-25	2025-26
Change in Prepaid Expenditures	(110,682)	(10,805)	(11,345)
Change in Deposits	-	-	-
Change in Deferred Revenue	-	-	-
Change in Other Long Term Assets	-	-	-
Change in Other Long Term Liabilities	-	-	-
Depreciation Expense	69,204	54,248	46,560
Cash Flow from Investing Activities			
Capital Expenditures	-	-	-
Cash Flow from Financing Activities			
Source - Sale of Receivables	-	-	-
Use - Sale of Receivables	-	-	-
Source - Loans	-	-	-
Use - Loans	-	-	-
Ending Cash Balance	5,280,083	5,454,411	5,662,916
Month with Lowest Ending Cash Balance	Jun: \$5,274,782	Jun: \$5,454,411	Jun: \$5,662,916
5% Reserve Goal	332,710	333,482	341,519
Operating Income	139,684	221,551	258,162
EBITDA	139,684	221,551	258,162
Net Income as a Percent of Expenses	1.1%	2.5%	3.1%
Ending Cash as a Percent of Expenses	79.3%	81.8%	82.9%