

Architecture, Construction & Engineering Charter High School

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2022-23 Unaudited Actuals

Budget Detail

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Architecture, Construction & Engineering Charter High School

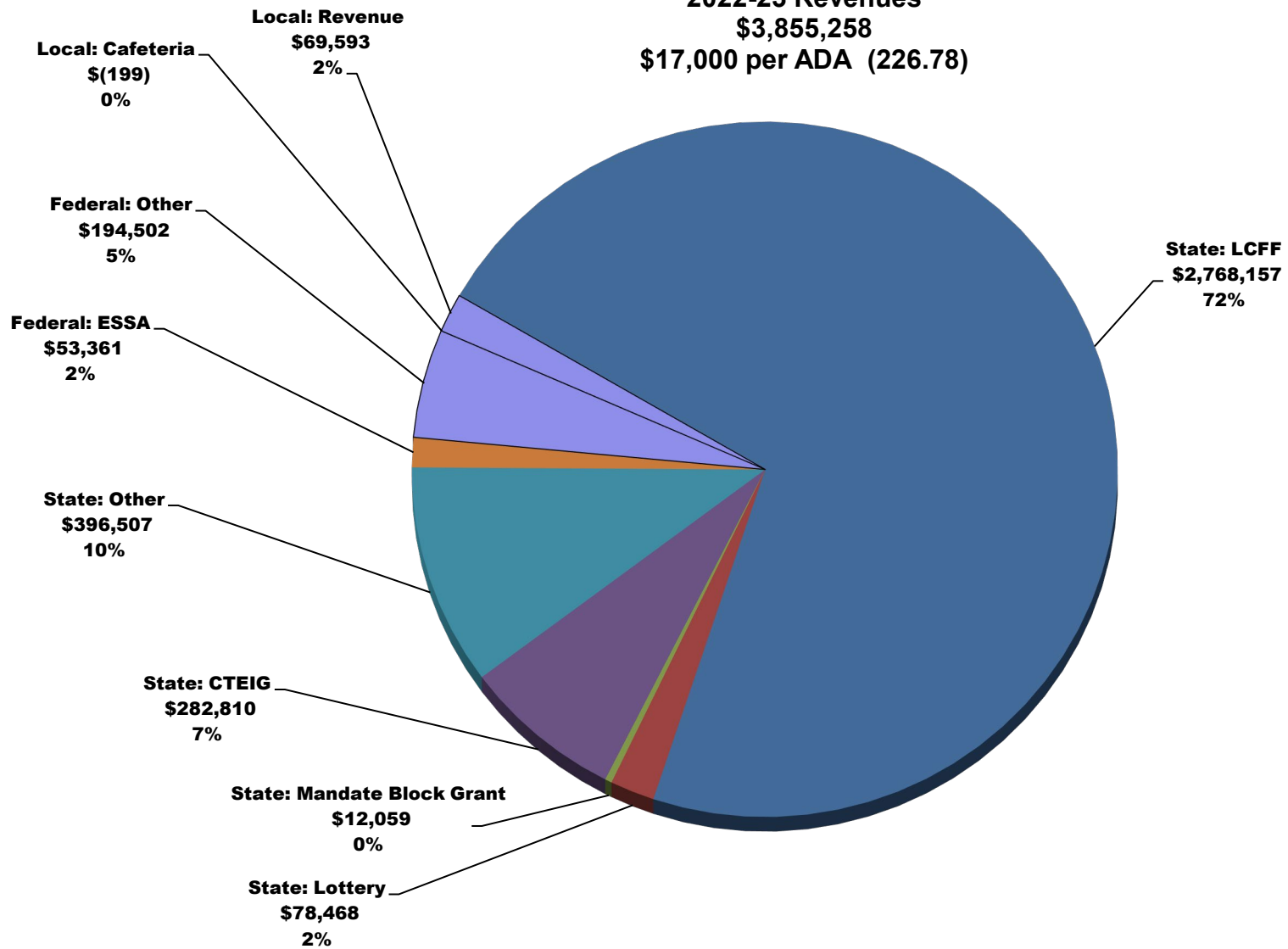
2022-23 Unaudited Actuals

Budget Detail

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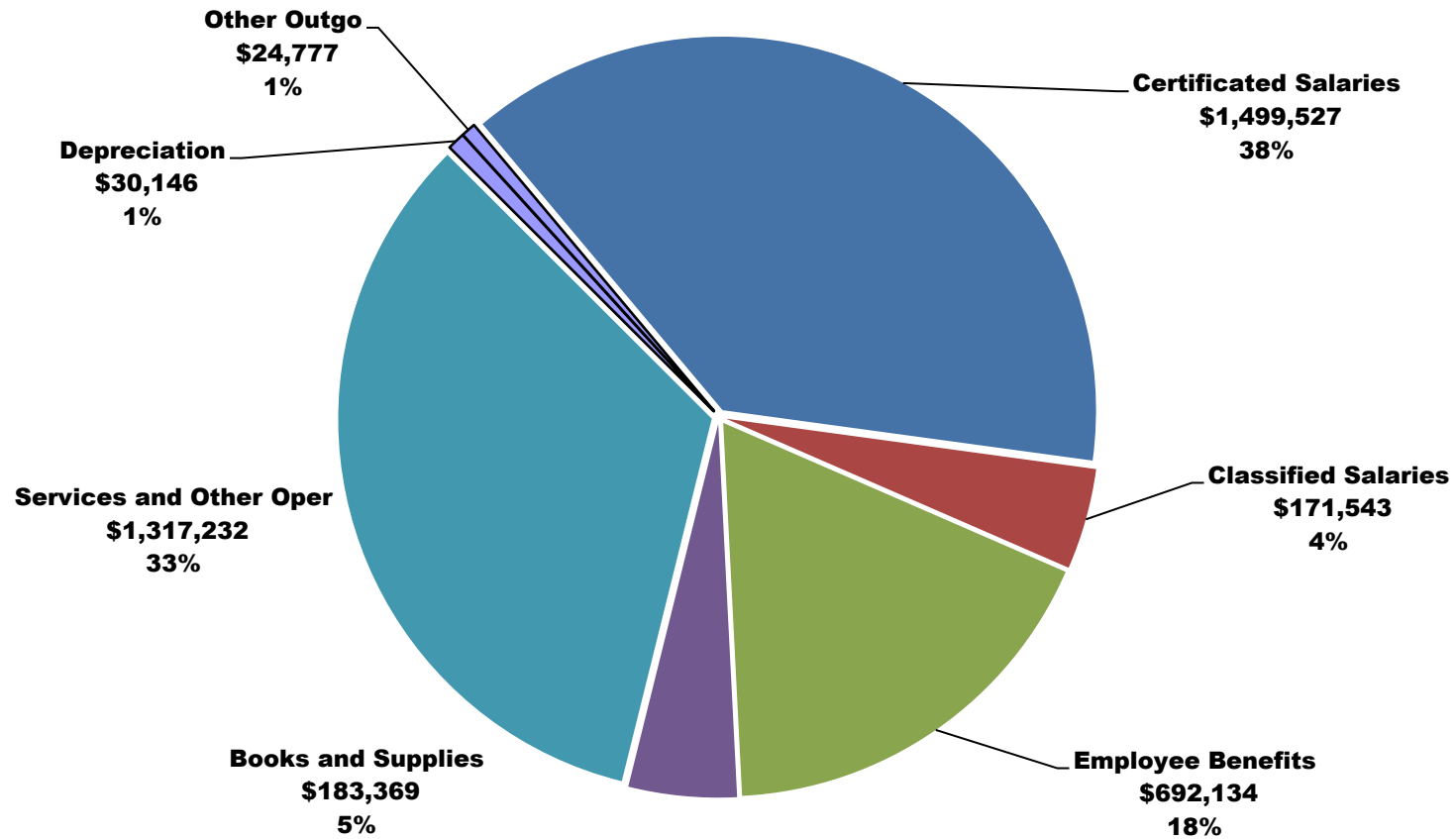
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**ACE Charter High School
2022-23 Revenues
\$3,855,258
\$17,000 per ADA (226.78)**



	A	B	C	H	I	J	K
1	ACE Charter High School						
2	Based on Governor's 2022-23 Budget Proposal						
3	Object	Description	Comments	2022/23 Estimated Actuals	2022/23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
6							
7		LCFF Sources					
8	8011	Local Control Funding Formula	State Aid	\$ 1,215,342	\$ 1,717,052	\$ 501,710	41.28%
9	8012	Education Protection Act (Prop 30)		733,136	220,968	(512,168)	-69.86%
10	8019	LCFF State Aid	Prior Year Adjustment	(4,606)	(4,606)	-	0.00%
11	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	(15,175)	(15,175)	-	0.00%
12	8096	In Lieu	OUHSD	830,118	838,975	8,857	1.07%
13	8096	In Lieu	Prior Year Adjustment	10,943	10,943	\$ -	0.00%
14		Total LCFF Sources		\$ 2,769,758	\$ 2,768,157	\$ (1,601)	-0.06%
15		Federal Sources					
16	8290	Other Federal Income	Title I, Part A 3010 (includes P/Y carryover)	\$ 32,812	\$ 37,496	\$ 4,684	14.28%
18	8290	Other Federal Income	CRSSA Act - ESSER II 3212	57,459	57,470	11	0.02%
19	8290	Other Federal Income	ARP Act - ESSER III 3213	96,316	101,507	5,191	5.39%
20	8290	Other Federal Income	ARP Act - ESSER III 3214	56,753	858	(55,895)	-98.49%
24	8290	Other Federal Income	ELO ESSER III 3218	5,971	5,971	-	0.00%
25	8290	Other Federal Income	ELO ESSER III 3219	28,696	28,696	-	0.00%
26	8290	Other Federal Income	Title II, Part A 4035	5,801	5,865	64	1.10%
27	8290	Other Federal Income	Title IV, Part A 4127	10,000	10,000	-	0.00%
29		Total Federal Sources		\$ 293,808	\$ 247,863	\$ (45,945)	-15.64%
30		Other State Revenue					
32	8550	Mandate Block Grant	Prior Year ADA x \$50.98	\$ 12,059	\$ 12,059	\$ -	0.00%
34	8560	Unrestricted Lottery	226.27 ADA x 1.04446 @ \$204.10	40,267	48,168	7,901	19.62%
35	8560	Unrestricted Lottery	Prior Year Adjustment	4,189	4,189	-	0.00%
36	8560	Restricted Lottery	226.27 ADA x 1.04446 @ \$99.90	15,870	23,576	7,706	48.56%
37	8560	Restricted Lottery	Prior Year Adjustment	2,535	2,535	-	0.00%
39	8590	Other State Revenue	CTEIG 6387	278,881	282,810	3,929	1.41%
40	8590	Other State Revenue	Strong Workforce 6388	22,969	50,209	27,240	118.59%
41	8590	Other State Revenue	Arts, Music, and Instructional Materials Discretionary Block Grant 6762	78,780	148,737	69,957	88.80%
43	8590	Other State Revenue	A-G Access Grant 7412	5,914	-	(5,914)	-100.00%
44	8590	Other State Revenue	A-G Learning Loss Grant 7413	2,228	-	(2,228)	-100.00%
48	8590	Other State Revenue	Learning Recovery Emergency Block Grant 7435	222,860	190,768	(32,092)	-14.40%
49	8590	Other State Revenue	Ethnic Studies 7810	6,724	6,724	-	0.00%
50	8590	Other State Revenue	Misc (Assessment Apportionment)	-	69	69	New
51		Total Other State Revenue		\$ 693,276	\$ 769,844	\$ 76,568	11.04%
52		Other Local Revenue					
53	8660	Interest	Interest Earnings	\$ 12,000	\$ 25,552	\$ 13,552	112.93%
54	8634	Other Local Revenue	School Lunch Program 9531	279	(199)	(478)	-171.33%
55	8699	Other Local Revenue	Self Funding Authority (Ergo Funds)	2,000	2,000	-	0.00%
57	8699	Other Local Revenue	Misc 0000	23,001	27,326	3,425	14.33%
58	8699	Other Local Revenue	Student Activity Funds 8210	-	12,215	12,215	New
60	8699	Other Local Revenue	Gene Haas Foundation 9080	-	2,500	2,500	New
65		Total Other Local Revenue		\$ 38,180	\$ 69,394	\$ 31,214	81.75%
66		TOTAL REVENUES		\$ 3,795,022	\$ 3,855,258	\$ 60,236	1.59%

**ACE Charter High School
2022-23 Expenditures
\$3,918,728
\$17,280 per ADA (226.78)**



	A	B	C	H	I	J	K
1	ACE Charter High School						
2	Based on Governor's 2022-23 Budget Proposal						
3	Object	Description	Comments	2022/23 Estimated Actuals	2022/23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4						Amount	%
5							
6							
7	1100	Teachers	12.17 FTE Teachers	\$ 1,025,123	\$ 1,033,793	\$ 8,670	0.85%
8	1110	Teachers - Substitutes	Teacher Subs	27,200	40,228	13,028	47.90%
9	1130	Teacher Stipends	Lions, Robotics, Math, Culinary, Gamers, ASB, Yearbook, IB Coordinator, SGA, After-School Tutoring, Bilingual, Independent Study PE	12,600	21,298	8,698	69.03%
10	1140	Teacher Extra Duty	ELO Summer School Teachers R7425	31,856	22,779	(9,077)	-28.49%
12	1200	Certificated Support Salaries	1.00 FTE Counselor	76,944	78,413	1,469	1.91%
13	1200	Certificated Support Salaries	ELO Summer School Counselor	3,484	3,484	-	0.00%
14	1300	Administration	1.00 FTE Principal	120,846	120,846	-	0.00%
15	1300	Administration	1.00 FTE Coordinator of Student Culture	108,252	108,252	-	0.00%
16	1300	Administration	.50 CTE Coordinator (paid with CTEIG)	60,038	60,038	-	0.00%
17	1300	Administration	ELO Summer School Administration R7425	10,395	10,396	1	0.01%
18							
19		Total Certificated Salaries		\$ 1,476,738	\$ 1,499,527	\$ 22,789	1.54%
20		Classified Salaries					
21	2100	Instructional Aides	0.325 FTE Instructional Aide R7426	\$ 5,870	\$ 6,132	\$ 262	4.46%
22	2200	Cafeteria	.50 FTE Cafeteria Assistant	13,423	14,759	1,336	9.95%
23	2400	Clerical and Office	1.00 FTE Executive Assistant, 1.0 FTE Principal's Secretary	104,264	95,468	(8,796)	-8.44%
24	2400	Clerical and Office	ELO Summer School Clerical Support R7425	4,474	4,474	-	0.00%
25	2410	Clerical - Substitutes	Clerical Substitute Hours	20,000	19,045	(955)	-4.78%
26	2900	Other Classified	1.00 FTE Campus Supervisor	29,530	30,295	765	2.59%
27	2900	Other Classified	ELO Summer School Campus Supervisor R7425	1,370	1,370	-	0.00%
28							
29		Total Classified Salaries		\$ 178,931	\$ 171,543	\$ (7,388)	-4.13%
30		Benefits					
31	3100	STRS (Retirement)	19.100%	\$ 261,930	\$ 262,736	\$ 806	0.31%
32	3200	PERS (Retirement)	26.680%	61,617	59,017	(2,600)	-4.22%
33	3301	Medicare	1.45%	27,222	28,550	1,328	4.88%
34	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	13,409	11,794	(1,615)	-12.04%
35	3401	Health and Welfare	\$16,648 per full-time employee	266,596	266,378	(218)	-0.08%
36	3402	Health and Welfare	\$16,648 per full-time employee	29,733	29,950	217	0.73%

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5							
37	3500	State Unemployment Insurance	0.05%	8,104	8,203	99	1.22%
38	3600	Workers' Compensation	1.650%	25,274	25,506	232	0.92%
39		Total Benefits		\$ 693,885	\$ 692,134	\$ (1,751)	-0.25%
40		Books and Supplies					
41	4100	Textbooks	Textbooks and Online Curriculum R6300	\$ 23,536	\$ 23,536	\$ -	0.00%
42	4300	Materials and Supplies	Instructional Supplies R0000/6300, F1000	40,699	29,692	(11,007)	-27.04%
43	4300	Materials and Supplies	School Administration F2700	5,000	8,145	3,145	62.90%
44	4300	Materials and Supplies	First Aid Supplies F3140	500	-	(500)	-100.00%
46	4300	Materials and Supplies	Maintenance and Operations F8100	500	5,992	5,492	1098.40%
47	4300	Materials and Supplies	Chromebooks R0709	1,000	218	(782)	-78.20%
50	4300	Materials and Supplies	Technology Supplies R4127	-	1,029	1,029	New
51	4300	Materials and Supplies	CTEIG R6387 (Various Supplies)	80,933	80,453	(480)	-0.59%
52	4300	Materials and Supplies	Strong Workforce R6388 (Various Supplies)	2,293	3,153	860	37.51%
53	4300	Materials and Supplies	Donation Account R9081	111	111	-	0.00%
54	4300	Materials and Supplies	Robotics Program R9082	3,298	3,517	219	6.64%
55	4300	Materials and Supplies	School Lunch Program R9531	250	-	(250)	-100.00%
56	4400	Non-capitalized Equipment	Classroom R0000, F1000	9,000	-	(9,000)	-100.00%
57	4400	Non-capitalized Equipment	Office Computer Monitors F2700	1,511	-	(1,511)	-100.00%
60	4400	Non-capitalized Equipment	Title IV, Technology 4127	10,000	1,511	(8,489)	-84.89%
61	4400	Non-capitalized Equipment	CTEIG R6387 (Computers for Construction and Engineering)	5,483	9,121	3,638	66.35%
62	4400	Non-capitalized Equipment	Strong Workforce R6388 (VEX V5 WORKCELL x4)	-	16,891	16,891	New
64	4700	Food Costs	School Lunch Program 9531	200	-	(200)	-100.00%
65		Total Books and Supplies		\$ 184,314	\$ 183,369	\$ (945)	-0.51%
66		Other Services and Operating					
67	5100	Transportation	Transportation (Pegasus)	\$ 475,200	\$ 486,890	\$ 11,690	2.46%
68		Transportation - Subagreements		\$ 475,200	\$ 486,890	\$ 11,690	2.46%
69							
70	5201	Travel and Conference	Car Allowance for Principal, Coordinator of Student Culture (\$100 per month)	\$ 3,500	\$ 3,500	\$ -	0.00%
71	5210	Travel and Conference	Admin Staff Mileage F2700	500	-	(500)	-100.00%

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5							
73	5220	Travel and Conference	Instructional Staff Development R0000, F1000/3110	9,528	11,328	1,800	18.89%
74	5220	Travel and Conference	Admin Staff Development F2700	5,390	7,160	1,770	32.84%
75	5220	Travel and Conference	Title II, Part A R4035	5,789	5,865	76	1.31%
76	5220	Travel and Conference	Educator Effectiveness R6266 (Induction Fees)	5,000	5,000	-	0.00%
77	5220	Travel and Conference	CTEIG Staff Development R6387	-	775	775	New
78		Total Travel and Conference		\$ 29,707	\$ 33,628	\$ 3,921	13.20%
79	5300	Dues and Memberships	CCSA, CAWEE	\$ 1,000	\$ 605	\$ (395)	-39.50%
80							
81		Total Dues and Memberships		\$ 1,000	\$ 605	\$ (395)	-39.50%
83	5450	Insurance	Liability Insurance	\$ 20,294	\$ 20,294	\$ -	0.00%
84		Total Insurance		\$ 20,294	\$ 20,294	\$ -	0.00%
88	5600	Lease	Copier Lease R0000, F2700	\$ 12,400	\$ 14,718	\$ 2,318	18.69%
89	5600	Equipment Repairs	Various Machine Repairs R0000, R8100	-	824	824	New
90	5699	Facilities	Facility Rent	167,709	167,709	-	0.00%
91		Total Leases, Rentals and Repairs		\$ 180,109	\$ 183,251	\$ 3,142	1.74%
92	5800	Professional Services	Instructional Services R0000, F1000	\$ 11,805	\$ 27,865	\$ 16,060	136.04%
93	5800	Professional Services	IB Annual Fee R0000, F1000	10,285	8,500	(1,785)	-17.36%
94	5800	Professional Services	IB Testing Fees (Approx. 125 Students x \$200) R0000, F1000	25,000	13,328	(11,672)	-46.69%
95	5800	Professional Services	Technology Services R0000, F1000, OTEC (includes on-site technician)	5,000	-	(5,000)	-100.00%
96	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement, Enrollment Software, Courier, WASC) F2700	25,000	30,544	5,544	22.18%
97	5800	Professional Services	Board/STRS 7100	2,500	4,191	1,691	67.64%
98	5800	Professional Services	Advertising, Website & Other Admin Fees F7200	25,000	26,276	1,276	5.10%
99	5800	Professional Services	Oversight Fee 1% F7600	27,698	27,770	72	0.26%
100	5800	Professional Services	Maintenance 8100	500	150	(350)	-70.00%
101	5800	Professional Services	Technology Services R0060/4127, OTEC (VCOE includes phone charges)	6,000	7,460	1,460	24.33%
102	5800	Professional Services	Transportation (Hop Skip Drive) R0709	5,000	3,884	(1,116)	-22.32%
103	5800	Professional Services	Instructional Services (After-school transportation) R3010	9,805	-	(9,805)	-100.00%

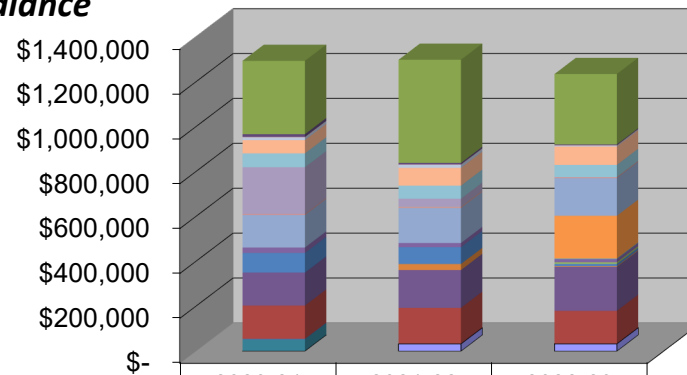
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4						Amount	%
5							
105	5800	Professional Services	ARP Act - ESSER III R3213 (Apex software/PD, SBAC Prep Course)	18,512	18,512	-	0.00%
108	5800	Professional Services	Warm Demanders Teacher PD R6266	16,000	16,000	-	0.00%
109	5800	Professional Services	Organized Binder Training R6387	36,780	36,780	-	0.00%
110	5800	Professional Services	Strong Workforce R6388	18,225	21,465	3,240	17.78%
111	5800	Professional Services	ELO R7425 (Summer School Transportation, Organized Binder)	47,521	47,521	-	0.00%
112	5800	Professional Services	ELO Food Cost R7425 (Moorpark SD)	-	-	-	0.00%
113	5800	Professional Services	Student Activity Funds R8210	-	15,175	15,175	New
116	5800	Professional Services	Robotics Program R9082 (Registration Fees & Lodging)	6,260	6,260	-	0.00%
118	5800	Professional Services	Food Services R9531 (Moorpark School District)	16,500	18,846	2,346	14.22%
120	5801	Professional Services	Audit Cost	10,248	11,515	1,267	12.36%
121	5803	Professional Services	BSA Fees	253,587	251,905	(1,682)	-0.66%
122	5804	Professional Services	TB Test & fingerprints	250	248	(2)	-0.80%
123	5805	Professional Services	Field Trips - Additional Transportation Costs	2,000	(5,868)	(7,868)	-393.40%
124	5899	Professional Services	Legal	3,183	-	(3,183)	-100.00%
125							
126		Total Professional Services		\$ 582,659	\$ 588,327	\$ 5,668	0.97%
127	5901	Communication	Phone (includes phone allowance for Principal and Coordinator of Student Culture - \$100 per month)	\$ 4,902	\$ 3,500	\$ (1,402)	-28.60%
128	5902	Communication	Internet	4,000	-	(4,000)	-100.00%
129	5903	Communication	Postage	1,000	737	(263)	-26.30%
130		Total Communication		\$ 9,902	\$ 4,237	\$ (5,665)	-57.21%
131		Total Other Services and Operating		\$ 1,298,871	\$ 1,317,232	\$ 18,361	1.41%
132		Depreciation					
133	6900	Depreciation	Prop 39 Project, Misc Equipment	\$ 30,001	\$ 30,146	\$ 145	0.48%
135		Total Equip. and Depr.		\$ 30,001	\$ 30,146	\$ 145	0.48%
136		Other Outgo					
137	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 50,000	\$ 24,777	\$ (25,223)	-50.45%
139		Total Other Outgo		\$ 50,000	\$ 24,777	\$ (25,223)	-50.45%
140		TOTAL EXPENDITURES		\$ 3,912,740	\$ 3,918,728	\$ 5,988	0.15%

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1	ACE Charter High School							
2	Based on Governor's 2022-23 Budget Proposal							
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4								
5	Object	Description	2022/23 Estimated Actuals	2022/23 Unaudited Actuals	Amount	%		
6		REVENUES:	Enrollment 248	Enrollment 248				Enrollment/ADA - 2022/23: 248/226.78, 2023/24: 250/232.50, 2024/25: 250/232.50, 2025/26: 250/232.50, 2026/27: 250/232.50, 2027/28: 250/232.50
7	8010-8099	LCFF Sources	\$ 2,769,758	\$ 2,768,157	\$ (1,601)	-0.06%		Local Control Funding Formula 2022/23: COLA 13.26% ADJ 0%, 2023/24: COLA 6.5% ADJ 0%, 2024/25: COLA 3.54% ADJ 0%, 2025/26: COLA 2.00% ADJ 0%, 2026/27: COLA 2.00% ADJ 0%
8	8100-8299	Federal Revenue	293,808	247,863	(45,945)	-15.64%		
9	8300-8599	Other State	693,276	769,844	76,568	11.04%		
10	8600-8799	Other Local	38,180	69,394	31,214	81.75%		
11		TOTAL REVENUES	\$ 3,795,022	\$ 3,855,258	\$ 60,236	1.59%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 1,476,738	\$ 1,499,527	\$ 22,789	1.54%		Teacher FTE - 2022-23: 13.17, 2023-24: 12.17, 2024- 25: 12.17, 2025-26: 12.17, 2026-27: 12.17
14	2000-2999	Classified Salaries	178,931	171,543	(7,388)	-4.13%		Executive Assistant 1.0 FTE, Principal's Secretary 1.0 FTE, Campus Supervisor 1.0 FTE
15	3000-3999	Employee Benefits	693,885	692,134	(1,751)	-0.25%		
16	4000-4999	Books and Supplies	184,314	183,369	(945)	-0.51%		
17	5000-5999	Services and Other Operating	1,298,871	1,317,232	18,361	1.41%		
18	6000-6999	Depreciation	30,001	30,146	145	0.48%		
19	7000-7999	Other Outgo	50,000	24,777	(25,223)	-50.45%		Special Ed Excess Costs
20		TOTAL EXPENDITURES	\$ 3,912,740	\$ 3,918,728	\$ 5,988	0.15%		
21		NET INCREASE/(DECREASE)	\$ (117,718)	\$ (63,470)	\$ 54,248	-46.08%		
22	9791	Beginning Balance	1,298,660	1,298,660	-	0.00%		
23		ENDING FUND BALANCE	\$ 1,180,942	\$ 1,235,190	\$ 54,248	4.59%		
24		COMPONENTS OF ENDING FUND BALANCE						
27	9797	Educator Effectiveness 6266	\$ 5,783	\$ 3,036	\$ (2,747)	-47.50%		
28	9797	Restricted Lottery 6300	74,187	81,894	7,707	10.39%		
31	9797	Classified Professional Development 7311	354	-	(354)	-100.00%		
33	9797	A-G Access Grant R7412	29,691	23,777	(5,914)	-19.92%		
34	9797	A-G Learning Loss Grant R7413	11,142	8,914	(2,228)	-20.00%		
36	9797	ELO Para 7426	10,906	10,620	(286)	-2.62%		
37	9797	Learning Recovery Emergency 7435	222,860	190,768	(32,092)	-14.40%		
38	9797	Ethnic Studies 7810	6,724	6,724	-	0.00%		
39	9797	Student Activity Funds 8210	6,936	3,975	(2,961)	-42.69%		
40	9797	Safety Credits 9003	2,000	2,000	-	0.00%		
41	9797	Parent Teacher Committee 9079	4,476	4,476	-	0.00%		
42	9797	Gene Haas Donations 9080	-	2,500	2,500	New		
43	9797	Fundraising/Donations 9081	14,039	14,039	-	0.00%		
44	9797	Robotics Program 9082	3,573	3,354	(219)	-6.13%		
45	9796	Economic Uncert. (Greater of 5% or \$66K)	195,637	195,936	299	0.15%		
46		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%		
49	9790	Mandated Cost Block Grant 0060	161,919	167,919	6,000	3.71%		
50	9790	Prop 39 Depreciation 0062	54,442	54,442	-	0.00%		
51	9790	CTEIG Depreciation 0063	138,405	146,960	8,555	6.18%		
52	9790	Undesignated - 0000	237,868	313,856	75,988	31.95%		
53		ENDING FUND BALANCE	\$ 1,180,942	\$ 1,235,190	\$ 54,248	4.59%		



Architecture,
Construction &
Engineering

Components of Ending Fund Balance



	2020-21	2021-22	2022-23
Undesignated	\$326,939	\$459,707	\$313,856
Student Activity Funds	\$12,568	\$6,936	\$3,975
Safety Credits	\$2,000	\$2,000	\$2,000
Robotics Program	\$11,689	\$13,131	\$3,354
Restricted Lottery	\$58,914	\$79,318	\$81,894
Prop 39 Depreciation	\$62,128	\$58,285	\$54,442
Prop 30	\$208,740	\$36,416	\$-
P-EBT	\$-	\$614	\$-
Parent Teacher Committee	\$4,476	\$4,476	\$4,476
Mandate Block Grant	\$144,350	\$155,860	\$167,919
Learning Recovery Emergency	\$-	\$-	\$190,768
Gene Haas Donation	\$-	\$-	\$2,500
Fundraising/Donations	\$24,494	\$18,404	\$14,039
Ethnic Studies	\$-	\$-	\$6,724
ELO	\$87,087	\$75,070	\$10,620
Educator Effectiveness	\$-	\$26,783	\$3,036
Economic Uncertainties	\$147,273	\$168,624	\$195,936
CTEIG Depreciation	\$148,331	\$159,991	\$146,960
COVID-19 SB 117	\$3,711	\$-	\$-
COVID Supplemental Meal	\$13	\$-	\$-
COVID Depreciation	\$50,787	\$-	\$-
Classified Professional Development	\$354	\$354	\$-
A-G	\$-	\$32,691	\$32,691

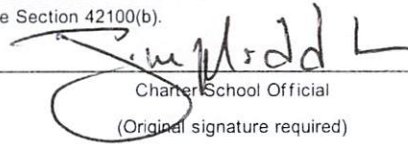
Unaudited Actuals Certification

Charter Number: 1126

To the entity that approved the charter school:

2022-23 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:

09/18/23

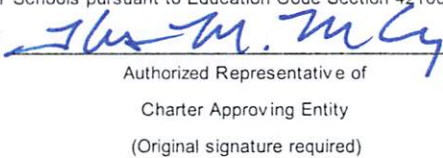
Printed
Name: John Middleton

Title: Principal

To the County Superintendent of Schools:

2022-23 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:

9/19/23

Printed
Name: Dr. Tom McCoy

Title:

Superintendent

To the Superintendent of Public Instruction:

2022-23 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

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G = General
 Ledger Data; S =
 Supplemental
 Data

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17	Special Reserve Fund for Other Than Capital Outlay Projects		
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21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
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DEBT	Schedule of Long-Term Liabilities		
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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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,768,157.00	3,047,279.00	10.1%
2) Federal Revenue		8100-8299	247,863.18	187,188.00	-24.5%
3) Other State Revenue		8300-8599	769,844.23	276,722.00	-64.1%
4) Other Local Revenue		8600-8799	69,393.81	8,000.00	-88.5%
5) TOTAL, REVENUES			3,855,258.22	3,519,189.00	-8.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,499,527.11	1,366,023.00	-8.9%
2) Classified Salaries		2000-2999	171,542.92	154,654.00	-9.8%
3) Employee Benefits		3000-3999	692,133.25	648,259.00	-6.3%
4) Books and Supplies		4000-4999	183,369.49	130,082.00	-29.1%
5) Services and Other Operating Expenses		5000-5999	1,317,232.71	1,127,745.00	-14.4%
6) Depreciation and Amortization		6000-6999	30,145.76	30,001.00	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,777.00	50,000.00	101.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,918,728.24	3,506,764.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,470.02)	12,425.00	-119.6%
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)			(63,470.02)	12,425.00	-119.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,298,659.61	1,235,189.59	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,298,659.61	1,235,189.59	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,298,659.61	1,235,189.59	-4.9%
2) Ending Net Position, June 30 (E + F1e)			1,235,189.59	1,247,614.59	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	217,148.98	175,338.00	-19.3%
b) Restricted Net Position		9797	346,505.25	246,740.86	-28.8%
c) Unrestricted Net Position		9790	671,535.36	825,535.73	22.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	668,311.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,375.45		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	6,999.50		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	192,908.85		
4) Due from Grantor Government		9290	314,115.96		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	202,068.50		
e) Accumulated Depreciation - Buildings		9435	(51,997.59)		
f) Equipment		9440	138,273.22		
g) Accumulated Depreciation - Equipment		9445	(71,195.15)		
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			1,403,860.19		
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	114,231.42		
2) Due to Grantor Governments		9590	54,300.53		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	138.65		
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	0.00		
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			168,670.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,235,189.59		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,717,052.00	1,484,025.00	-13.6%
Education Protection Account State Aid - Current Year		8012	205,793.00	733,136.00	256.2%
State Aid - Prior Years		8019	(4,606.00)	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	849,918.00	830,118.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,768,157.00	3,047,279.00	10.1%
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	37,496.00	32,812.00	-12.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,865.00	5,801.00	-1.1%
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 Unaudited 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	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	194,502.18	138,575.00	-28.8%
TOTAL, FEDERAL REVENUE			247,863.18	187,188.00	-24.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,059.00	11,561.00	-4.1%
Lottery - Unrestricted and Instructional Materials		8560	78,467.98	57,552.00	-26.7%
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	282,810.71	207,609.00	-26.6%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	396,506.54	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			769,844.23	276,722.00	-64.1%
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	(199.01)	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	25,551.77	8,000.00	-68.7%
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	44,041.05	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,393.81	8,000.00	-88.5%
TOTAL, REVENUES			3,855,258.22	3,519,189.00	-8.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,118,098.84	1,035,914.00	-7.4%
Certificated Pupil Support Salaries		1200	81,896.38	92,930.00	13.5%
Certificated Supervisors' and Administrators' Salaries		1300	299,531.89	237,179.00	-20.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,499,527.11	1,366,023.00	-8.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,131.91	12,350.00	101.4%
Classified Support Salaries		2200	14,759.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,987.04	111,978.00	-5.9%
Other Classified Salaries		2900	31,664.67	30,326.00	-4.2%
TOTAL, CLASSIFIED SALARIES			171,542.92	154,654.00	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	262,735.64	243,813.00	-7.2%
PERS		3201-3202	59,016.60	61,847.00	4.8%
OASDI/Medicare/Alternative		3301-3302	40,344.18	36,590.00	-9.3%
Health and Welfare Benefits		3401-3402	296,327.40	282,036.00	-4.8%
Unemployment Insurance		3501-3502	8,202.94	754.00	-90.8%
Workers' Compensation		3601-3602	25,506.49	23,219.00	-9.0%
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			692,133.25	648,259.00	-6.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	23,535.66	2,000.00	-91.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	132,310.82	108,878.00	-17.7%
Noncapitalized Equipment		4400	27,523.01	19,000.00	-31.0%
Food		4700	0.00	204.00	New
TOTAL, BOOKS AND SUPPLIES			183,369.49	130,082.00	-29.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	486,889.70	475,200.00	-2.4%
Travel and Conferences		5200	33,628.13	23,828.00	-29.1%
Dues and Memberships		5300	604.73	1,020.00	68.7%
Insurance		5400-5450	20,294.00	20,700.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,251.06	173,045.00	-5.6%
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	588,328.49	426,552.00	-27.5%
Communications		5900	4,236.60	7,400.00	74.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,317,232.71	1,127,745.00	-14.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	30,145.76	30,001.00	-0.5%
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			30,145.76	30,001.00	-0.5%
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	24,777.00	50,000.00	101.8%
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)			24,777.00	50,000.00	101.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,918,728.24	3,506,764.00	-10.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,768,157.00	3,047,279.00	10.1%
2) Federal Revenue		8100-8299	247,863.18	187,188.00	-24.5%
3) Other State Revenue		8300-8599	769,844.23	276,722.00	-64.1%
4) Other Local Revenue		8600-8799	69,393.81	8,000.00	-88.5%
5) TOTAL, REVENUES			3,855,258.22	3,519,189.00	-8.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,962,872.59	1,746,292.00	-11.0%
2) Instruction - Related Services	2000-2999		894,133.55	744,498.00	-16.7%
3) Pupil Services	3000-3999		663,714.23	633,241.00	-4.6%
4) Ancillary Services	4000-4999		15,175.15	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		165,618.55	157,564.00	-4.9%
8) Plant Services	8000-8999		192,437.17	175,169.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,777.00	50,000.00	101.8%
10) TOTAL, EXPENSES			3,918,728.24	3,506,764.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(63,470.02)	12,425.00	-119.6%
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)			(63,470.02)	12,425.00	-119.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,298,659.61	1,235,189.59	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,298,659.61	1,235,189.59	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,298,659.61	1,235,189.59	-4.9%
2) Ending Net Position, June 30 (E + F1e)			1,235,189.59	1,247,614.59	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	217,148.98	175,338.00	-19.3%
b) Restricted Net Position		9797	346,505.25	246,740.86	-28.8%
c) Unrestricted Net Position		9790	671,535.36	825,535.73	22.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	3,036.22	3,036.22
6300	Lottery: Instructional Materials	81,893.51	96,163.51
7311	Classified School Employee Professional Development Block Grant	354.00	354.00
7412	A-G Access/Success Grant	23,777.00	0.00
7413	A-G Learning Loss Mitigation Grant	8,914.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	10,619.78	0.00
7435	Learning Recovery Emergency Block Grant	190,768.00	114,373.00
7810	Other Restricted State	6,724.00	6,724.00
8210	Student Activity Funds	3,975.45	3,975.45
9010	Other Restricted Local	16,443.29	22,114.68
Total, Restricted Net Position		346,505.25	246,740.86

Average Daily Attendance

Description	2022-23 Unaudited 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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	226.78	226.27	226.78	232.50	232.50	232.50
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)	226.78	226.27	226.78	232.50	232.50	232.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	226.78	226.27	226.78	232.50	232.50	232.50

Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription 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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription 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
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	208,428.68	(6,360.18)	202,068.50			202,068.50
Equipment	123,213.01	6,360.18	129,573.19	8,700.04		138,273.23
Total capital assets being depreciated	331,641.69	0.00	331,641.69	8,700.04	0.00	340,341.73
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(42,727.65)	238.51	(42,489.14)	(9,508.45)		(51,997.59)
Equipment	(50,319.33)	(238.51)	(50,557.84)	(20,637.31)		(71,195.15)
Total accumulated depreciation	(93,046.98)	0.00	(93,046.98)	(30,145.76)	0.00	(123,192.74)
Total capital assets being depreciated, net excluding lease and subscription assets	238,594.71	0.00	238,594.71	(21,445.72)	0.00	217,148.99
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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	238,594.71	0.00	238,594.71	(21,445.72)	0.00	217,148.99

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,918,728.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	248,477.18
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	30,145.76
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				30,145.76
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,640,105.30
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				226.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,087.44

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,133,588.94	13,423.53
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)	3,133,588.94	13,423.53
B. Required effort (Line A.2 times 90%)	2,820,230.05	12,081.18
C. Current year expenditures (Line I.E and Line II.B)	3,640,105.30	16,087.44
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.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs

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

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

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

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,363,203.28

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) 149,912.21
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)	11,515.00
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)	161,427.21
9. Carry-Forward Adjustment (Part IV, Line F)	(6,041.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	155,385.30
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,946,807.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	893,815.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	176,824.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	15,175.15
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)	4,191.34
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)	10,965.99
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)	167,709.00
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)	3,215,488.57
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)	5.02%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.83%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	161,427.21
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,845.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.39%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.39%) times Part III, Line B19); zero if positive	(6,041.91)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(6,041.91)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.83%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3020.96) is applied to the current year calculation and the remainder (\$-3020.95) is deferred to one or more future years:	4.93%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2013.97) is applied to the current year calculation and the remainder (\$-4027.94) is deferred to one or more future years:	4.96%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(6,041.91)

Approved
 indirect
 cost rate: 5.39%
 Highest
 rate used
 in any
 program: 5.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3010	35,578.33	1,917.67	5.39%
62	3213	96,315.87	5,191.43	5.39%
62	6266	22,532.13	1,214.48	5.39%
62	6762	145,988.94	2,748.06	1.88%

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		79,317.88	79,317.88
2. State Lottery Revenue	8560	52,356.69		26,111.29	78,467.98
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)		52,356.69	0.00	105,429.17	157,785.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	52,356.69		0.00	52,356.69
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		23,535.66	23,535.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		52,356.69	0.00	23,535.66	75,892.35
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	81,893.51	81,893.51
D. COMMENTS:					

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

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

PCRAF

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	844,903.69	0.00	24,728.17	167,709.00	510,615.99
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			9.17		10.57	10.57	168.00
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	30.00
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	13.17	0.00	14.57	14.57	198.00

PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,567,259.53	1,161,145.08	2,728,404.61	122,319.45		2,850,724.06
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	578,999.17	386,811.77	965,810.94	43,299.10		1,009,110.04
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					34,117.14	34,117.14
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					24,777.00	24,777.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,146,258.70	1,547,956.85	3,694,215.55	165,618.55	58,894.14	3,918,728.24

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,433,103.28	0.00	0.00	0.00	118,981.10	0.00	15,175.15			0.00	0.00	1,567,259.53
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	529,769.31	0.00	0.00	49,229.86	0.00	0.00	0.00			0.00	0.00	578,999.17
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,962,872.59	0.00	0.00	49,229.86	118,981.10	0.00	15,175.15	0.00	0.00	0.00	0.00	2,146,258.70

* 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	588,289.05	139,606.10	433,249.93	1,161,145.08
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	256,614.64	52,831.07	77,366.06	386,811.77
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	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	0.00	0.00
Total Allocated Support Costs		844,903.69	192,437.17	510,615.99	1,547,956.85

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,191.34
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	11,515.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	149,912.21
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	165,618.55
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,146,258.70
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,547,956.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,694,215.55
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	3,694,215.55
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.48%

Unaudited Actuals
2022-23
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, 6400-6920)	34,117.14				34,117.14
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				24,777.00	24,777.00
Total Other Costs	34,117.14	0.00	0.00	24,777.00	58,894.14

Technical Review Checks

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Architecture, Construction & Engineering Charter High (ACE)**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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	9010	8634	(\$199.01)

Explanation: Unspent student balances were refunded, which resulted in negative revenue for this resource.

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (Warning) - 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 - (Warning) - 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)	\$4,191.34
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	\$149,912.21
Ratio is	\$2.80 %

Explanation: Costs are coded correctly.

IC-EXCEEDS-LEA-RATE - (Informational) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Architecture, Construction & Engineering Charter High (ACE)**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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
62	7412	(\$5,914.00)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.		
62	7413	(\$2,228.00)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.		
62	7426	(\$286.22)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.		
Total of negative resource balances for Fund 62		(\$8,428.22)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	7412	9790	(\$5,914.00)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.			
62	7413	9790	(\$2,228.00)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.			
62	7426	9790	(\$286.22)
Explanation: This resource closed with a lower balance than projected in 2022-23. The resource will be re-balanced in 2023-24 at 1st Interim.			