

BRIDGES Charter School

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Thousand Oaks, California 91360
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www.bridgescharter.org



2022-2023 Unaudited Actuals

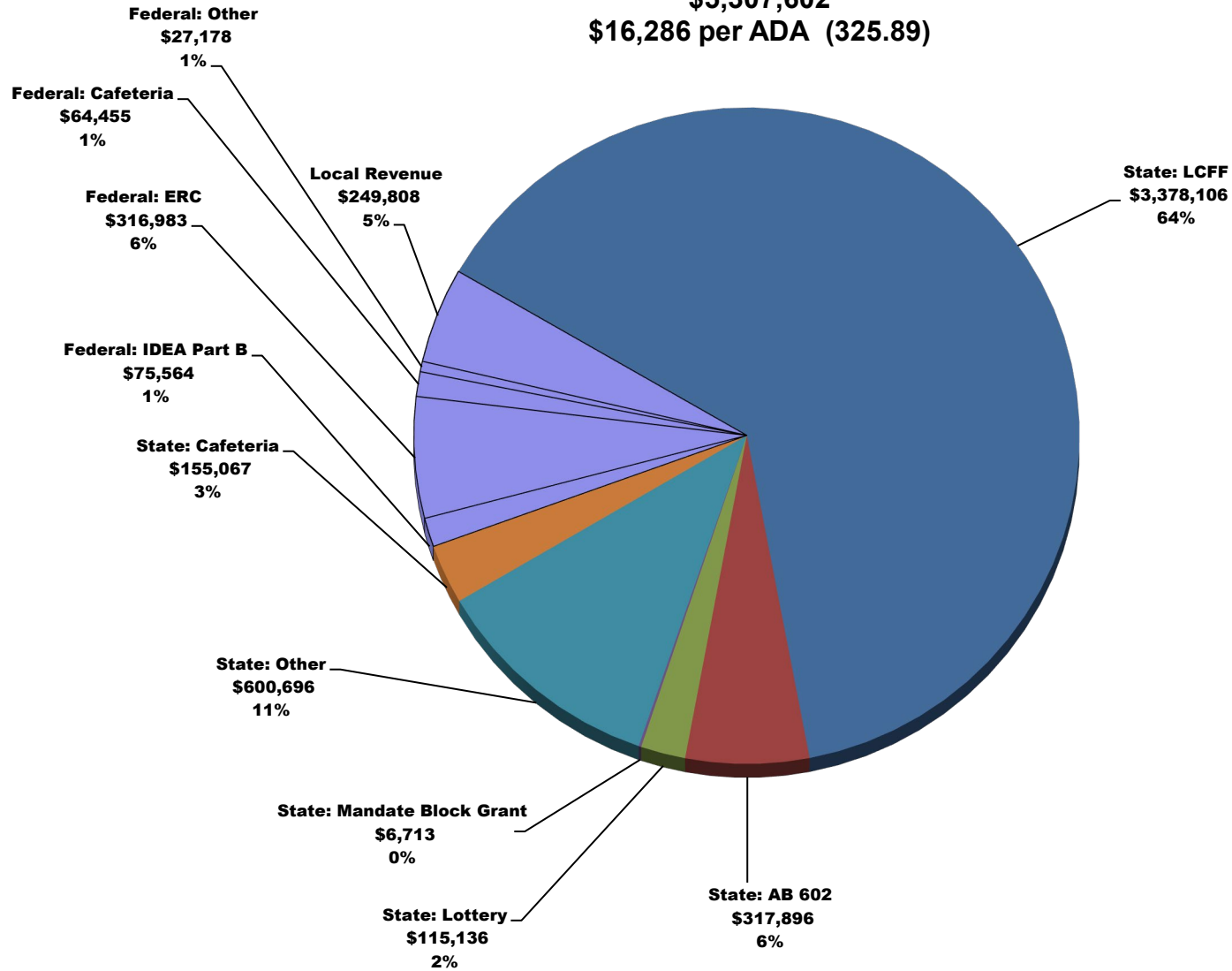
Budget Detail

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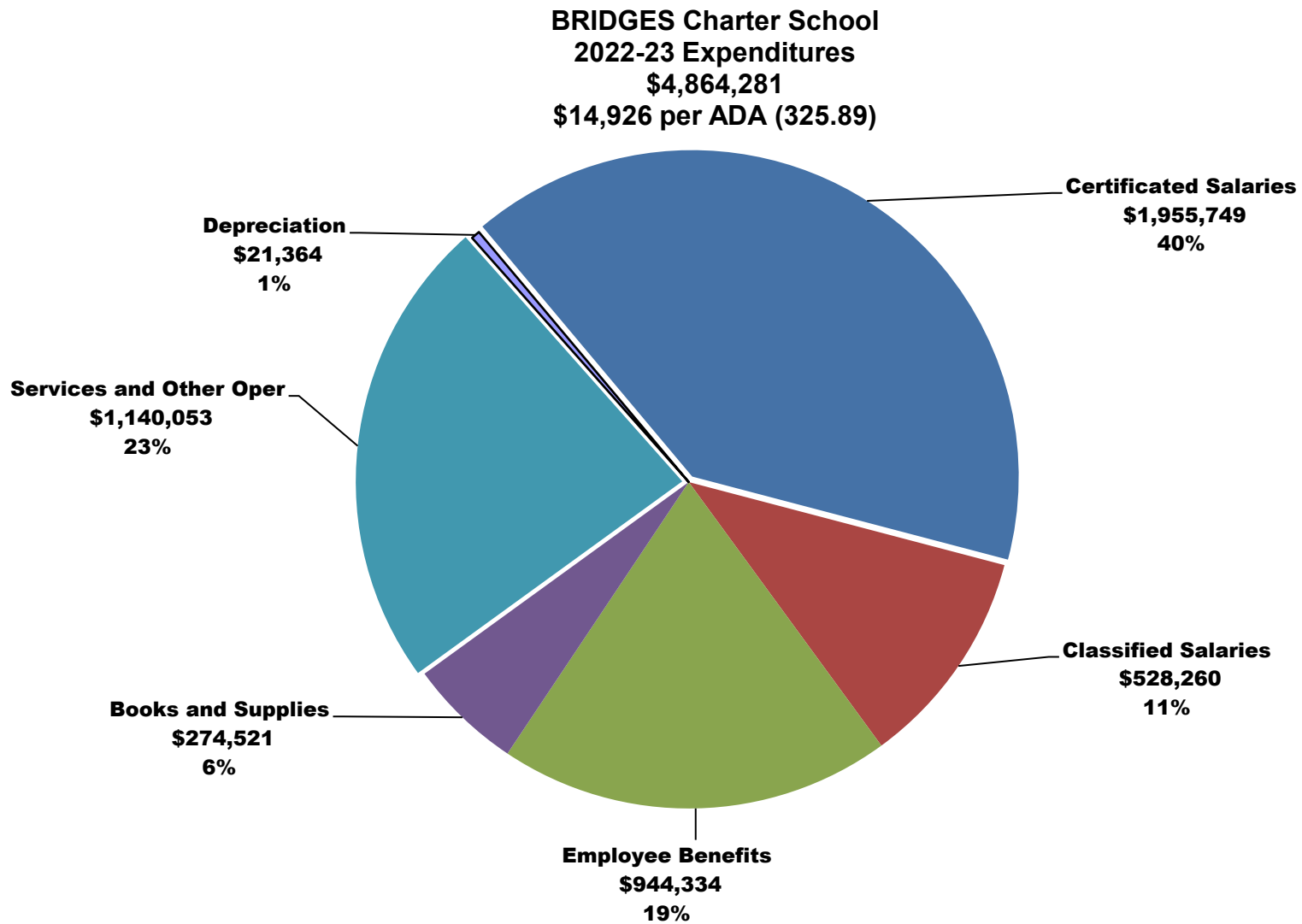
BRIDGES Charter School
2022-2023 Unaudited Actuals
Budget Detail
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**BRIDGES Charter School
2022-23 Revenues
\$5,307,602
\$16,286 per ADA (325.89)**



	A	B	C	H	I	J	K
1	BRIDGES Charter School						
2	Based on Governor's 2022-23 Budget Proposal						
3				2022/23	2022/23	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
6							
7		LCFF Sources					
8	8011	LCFF State Aid		\$ 978,620	\$ 1,050,741	\$ 72,121	7.37%
9	8012	Education Protection Act (Prop 30)		65,178	65,178	-	0.00%
10	8019	LCFF	Prior Year Adjustments	(66,029)	(66,029)	-	0.00%
11	8019	Education Protection Act (Prop 30)	Prior Year Adjustments	1,762	1,762	-	0.00%
12	8096	In Lieu	Prior Year Adjustments	143,007	143,007	-	0.00%
13	8096	In Lieu	CVUSD	2,249,942	2,183,447	(66,495)	-2.96%
14		Total LCFF Revenue Sources		\$ 3,372,480	\$ 3,378,106	\$ 5,626	0.17%
15		Federal Sources					
16	8181	Special Ed	IDEA Part B	\$ 75,564	\$ 75,564	\$ -	0.00%
17	8220	Other Federal	School Breakfast Program 5310	18,799	18,780	(19)	-0.10%
18	8220	Other Federal	School Lunch Program 5310	46,074	45,675	(399)	-0.87%
19	8290	Other Federal	ESSER III 3213	-	19	19	New
20	8290	Other Federal	ESSER III 3214	-	5	5	New
21	8290	Other Federal	Title I, Part A 3010 (includes P/Y)	12,680	12,414	(266)	-2.10%
22	8290	Other Federal	Title II, Part A 4035	4,740	4,740	-	0.00%
23	8290	Other Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%
33	8290	Other Federal	ERC - Employee Retention Credit 9086	-	316,983	316,983	New
34		Total Federal Sources		\$ 167,857	\$ 484,180	\$ 316,323	188.45%
35		Other State Revenue					
36	8550	Mandate Block Grant	Prior Year ADA x \$18.34	\$ 6,713	\$ 6,713	\$ -	0.00%
37	8560	Unrestricted Lottery	328.16 ADA * 1.04446 * \$204.10	57,864	70,006	12,142	20.98%
38	8560	Unrestricted Lottery	Prior Year Adjustments	6,793	6,793	-	0.00%
39	8560	Restricted Lottery	328.16 ADA * 1.04446 * \$99.90	22,805	34,266	11,461	50.26%
40	8560	Restricted Lottery	Prior Year Adjustments	4,071	4,071	-	0.00%
41	8520	Other State Revenue	School Breakfast Program 5310	49,546	49,586	40	0.08%
42	8520	Other State Revenue	School Lunch Program 5310	105,802	105,481	(321)	-0.30%
43	8590	Other State Revenue	Charter School Declining Enrollment Relief 0000	-	129,845	129,845	New
44	8590	Other State Revenue	ELO Program 2600	87,196	87,196	-	0.00%
45	8590	Other State Revenue	UPK Planning & Implementation 6053	-	18,293	18,293	New
49	8590	Other State Revenue	Arts, Music, and Instructional Materials Discretionary Block Grant 6762	121,905	230,157	108,253	88.80%
53	8590	Other State Revenue	Learning Recovery Block Grant 7435	105,301	135,205	29,904	28.40%
55		Total Other State Revenue		\$ 567,996	\$ 877,612	\$ 309,616	54.51%
56		Other Local Revenue					
57	8634	Other Local Revenue	Cafeteria Income 5310	\$ 1,347	\$ (293)	\$ (1,640)	-121.75%
58	8660	Interest	Interest Income	17,000	51,099	34,099	200.58%
59	8699	Other Local Revenue	Misc 0000	5,000	56,573	51,573	1031.45%
60	8699	Parent Advisory Council 0000	Student Council & Yearbook Stipends	4,400	-	(4,400)	-100.00%
62	8699	Other Local Revenue	Donations 9080	936	936	(0)	-0.02%
63	8699	Other Local Revenue	Extension Program 9081	40,102	-	(40,102)	-100.00%
65	8699	Other Local Revenue	Parent Funded Activities 9085	74,850	141,493	66,643	89.04%
66	8792	Apportionment Transfer SpEd	Based on P-2 ADA	317,838	317,896	58	0.02%
67		Total Other Local Revenue		\$ 461,473	\$ 567,704	\$ 106,231	23.02%
68		TOTAL REVENUES		\$ 4,569,806	\$ 5,307,602	\$ 737,796	16.15%



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4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	Budget Change
6		Certificated Salaries					%
7	1100	Teachers	14.88 FTE Classroom Teachers, 2.20 FTE Home School Teachers, 1.00 FTE Learning Center Coordinator, 1.00 FTE Resource Teacher	\$ 1,420,118	\$ 1,418,325	\$ (1,793)	-0.13%
8	1110	Teachers - Substitutes	Substitutes	62,000	79,710	17,710	28.56%
9	1130/40	Teacher - Stipends/Extra Duty	Teacher Induction, Parent Night, Yearbook, Wolfpack, Homeschool Stipend, ELPAC, ELA/History Integration, Prep Days, Bilingual Stipend, Extra Duty Curriculum Devlpmt, Parent Info Mtg, Equity and Leadership Com, ESY Teacher	58,750	50,719	(8,031)	-13.67%
10	1200	Certificated Support Salaries	1.00 FTE Psychologist, .75 FTE Counselor	149,044	157,057	8,013	5.38%
11	1300	Administration	1.00 FTE Executive Director, 1.00 FTE Assistant Director	245,261	249,938	4,677	1.91%
13		Total Certificated Salaries		\$ 1,935,173	\$ 1,955,749	\$ 20,576	1.06%
14		Classified Salaries					
15	2100	Instructional Support	1.075 FTE PE Specialist, .3250 FTE Music Specialist, 0.625 FTE Art Specialist, .3250 Homeschool Specialist, 2.74375 Instructional Aide, 1.46875 FTE Special Ed Paraeducator, 1.969 FTE Extensions, 0.2250 FTE EL Liaison, .075 Intervention Specialist	\$ 272,987	\$ 273,701	\$ 714	0.26%
16	2200	Support	1.625 FTE Custodian, .30 FTE Librarian, 1.2250 FTE Cafeteria	107,714	105,568	(2,146)	-1.99%
17	2250	Support	Cafeteria Overtime	1,500	1,807	307	20.47%
18	2400	Clerical and Office	1.00 FTE Admin Coordinator, .8625 FTE Health Tech, .75 FTE Clerical Assistant, .20 FTE Homeschool Clerical, 0.313 FTE Info Tech	133,236	135,107	1,871	1.40%
20	2*50	Misc. Classified	Extra Hours for PD	11,400	12,077	677	5.94%
21							
22		Total Classified Salaries		\$ 526,837	\$ 528,260	\$ 1,423	0.27%

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4						Amount	%
5	Object	Description	Comments				
23		Benefits					
24	3100	STRS (Retirement)	19.100%	\$ 369,619	\$ 367,047	\$ (2,572)	-0.70%
25	3200	PERS (Retirement)	26.680%	117,394	116,858	(536)	-0.46%
26	3301	Medicare	1.45% Medicare	27,648	30,051	2,403	8.69%
27	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	40,162	40,269	107	0.27%
28	3401	Health and Welfare	\$16,211 per FTE	311,549	311,547	(2)	0.00%
29	3402	Health and Welfare	\$16,211 per FTE	38,121	38,120	(1)	0.00%
30	3500	SUI	0.05%	12,154	12,007	(147)	-1.21%
31	3600	Workers' Comp	1.024%	27,739	28,435	696	2.51%
32		Total Benefits		\$ 944,386	\$ 944,334	\$ (52)	-0.01%
33		Books and Supplies					
34	4100	Textbooks	Textbooks R0000/6300	\$ 22,663	\$ 44,757	\$ 22,094	97.49%
35	4300	Materials and Supplies	Instructional Supplies - R0000/6300, F1000	40,155	24,126	(16,029)	-39.92%
36	4300	Materials and Supplies	Home School - Instructional Supplies R0000, G3300, F1000	20,200	16,888	(3,312)	-16.40%
37	4300	Materials and Supplies	School Administration F2700	16,080	16,929	849	5.28%
38	4300	Materials and Supplies	Health Services F3140	1,545	253	(1,292)	-83.62%
39	4300	Materials and Supplies	Board F7100	105	-	(105)	-100.00%
40	4300	Materials and Supplies	Maintenance and Operations F8100	8,080	6,374	(1,706)	-21.11%
41	4300	Materials and Supplies	Instructional Materials R6300	-	9,131	9,131	New
43	4300	Materials and Supplies	Special Ed Supplies R3310/6500	6,438	3,564	(2,874)	-44.64%
44	4300	Materials and Supplies	Title IV R4127	10,000	9,486	(514)	-5.14%
45	4300	Materials and Supplies	Child Nutrition R5310	2,297	4,479	2,182	94.99%
46	4300	Materials and Supplies	Extensions R9081	5,367	-	(5,367)	-100.00%
47	4300	Materials and Supplies	Supplies R9085	665	2,403	1,738	261.35%
48	4400	Non-capitalized Equipment	Laptop F1000	2,227	2,741	514	23.08%
49	4400	Non-capitalized Equipment	Laptops F2700	3,931	3,417	(514)	-13.08%
54	4700	Food	Cafeteria R5310 (Breakfast)	42,301	36,836	(5,465)	-12.92%
55	4700	Food	Cafeteria R5310 (Lunch)	102,062	88,831	(13,231)	-12.96%
56	4700	Food	Extensions R9081/2600	5,000	4,306	(694)	-13.88%
57		Total Books and Supplies		\$ 289,116	\$ 274,521	\$ (14,595)	-5.05%
58							
59		Other Services and Operating					
60	5100	Subagreements		\$ -	\$ 22,025	\$ 22,025	New
61		Total Subagreements		\$ -	\$ 22,025	\$ 22,025	New
62							
63	5200	Travel and Conference	Mileage - Home School G3300, F1000	\$ 1,500	\$ -	\$ (1,500)	-100.00%

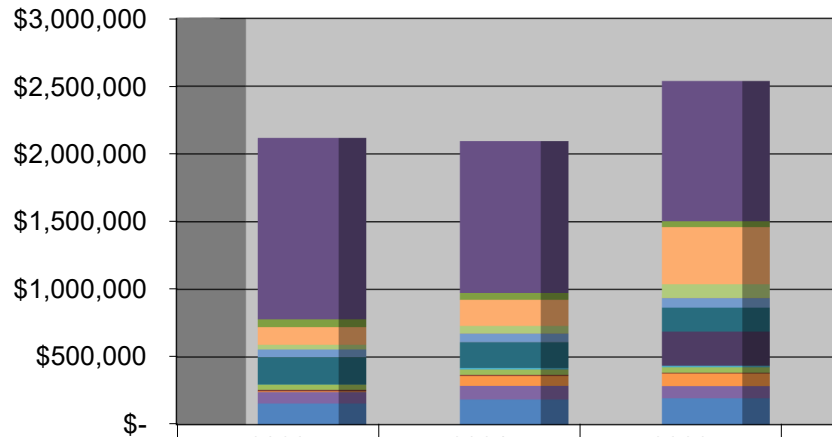
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5	Object	Description	Comments				
64	5200	Travel and Conference	Mileage reimbursement F2700/1000	1,076	438	(638)	-59.29%
65	5220	Travel and Conference	Staff Development - Instructional Staff F1000	6,715	3,915	(2,800)	-41.70%
66	5220	Travel and Conference	Staff Development - Home School G3300, F1000	1,500	677	(823)	-54.87%
67	5220	Travel and Conference	Staff Development - Admin F2700	4,080	10,781	6,701	164.24%
71		Total Travel and Conference		\$ 14,871	\$ 15,811	\$ 940	6.32%
72	5300	Dues and Memberships		\$ 6,113	\$ 6,270	\$ 157	2.57%
73		Total Dues and Memberships		\$ 6,113	\$ 6,270	\$ 157	2.57%
74							
75	5450	Insurance	Liability Insurance - Charter Safe	\$ 68,747	\$ 68,747	\$ -	0.00%
76		Total Insurance		\$ 68,747	\$ 68,747	\$ -	0.00%
77	5501	Utilities	Gas	\$ 2,800	\$ 5,743	\$ 2,943	105.11%
78	5502	Utilities	Electric	42,000	50,860	8,860	21.10%
79	5504	Utilities	Water R0000	40,000	21,946	(18,054)	-45.14%
80	5504	Utilities	Water R9081	408	-	(408)	-100.00%
81							
82		Total Utilities		\$ 85,208	\$ 78,549	\$ (6,659)	-7.81%
85	5600	Lease	Copier Lease F2700 (Doc Systems, Ca	\$ 18,073	\$ 19,861	\$ 1,788	9.89%
86	5600	Facilities	Facility Maintenance F8100	1,207	-	(1,207)	-100.00%
87	5600	Facilities	Facility Rent (CVUSD) F8700	151,339	151,339	-	0.00%
88		Total Leases, Rentals and Repairs		\$ 170,619	\$ 171,200	\$ 581	0.34%
89	5800	Professional Services	Instructional Services F1000 (Garden, Music Specialist, Misc. Instructional Services, NWEA)	\$ 21,495	\$ 17,919	\$ (3,576)	-16.64%
90	5800	Professional Services	Technology Support OTEC	10,137	10,137	-	0.00%
91	5800	Professional Services	Enrichment Contracts, Online resources, Advertising - Home School G3300, F1000	10,000	2,269	(7,731)	-77.31%
92	5800	Professional Services	Carolyn Rodriguez IEPs Training F1190	-	12,675	12,675	New
93	5800	Professional Services	School Administration F2700 (WASC/Charter Renewal, Administration Mentor)	30,165	26,190	(3,975)	-13.18%
94	5800	Professional Services	Health Services F3140	16,160	-	(16,160)	-100.00%
95	5800	Professional Services	Pupil Testing F3160	403	-	(403)	-100.00%
96	5800	Professional Services	Annual Health Permit F3700	-	800	800	New
97	5800	Professional Services	Board Services F7100 (Staff Development, Board On Track, Compensatory Tutors - \$5,500)	10,000	11,307	1,307	13.07%

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5	Object	Description	Comments	Actuals	Actuals	Amount	Budget Change
98	5800	Professional Services	General Administration F7200 (Web Design, Advertising, Marketing)	34,500	31,171	(3,329)	-9.65%
99	5800	Professional Services	Oversight Fee 1% F7600	33,725	32,994	(731)	-2.17%
100	5800	Professional Services	Security System F8100	5,105	5,264	159	3.11%
102	5800	Materials and Supplies	Supplemental R0709 (Elevation)	14,788	28,428	13,640	92.24%
103	5800	Professional Services	Special Ed Contracts - (e.g. IEP, Speech/ Language, Psychological service, Hearing services, Occupational Therapy) R3310/6500	75,000	69,180	(5,820)	-7.76%
111	5800	Professional Services	Parent Funded Activities (includes field trips) R9085	80,000	75,691	(4,309)	-5.39%
112	5800	Professional Services	ERC Cruz Bay Media LLC R9086		43,456	43,456	New
114	5801	Professional Services	Audit Cost	14,000	11,328	(2,672)	-19.09%
115	5803	Professional Services	BSA Fees	298,767	346,371	47,604	15.93%
116	5804	Professional Services	TB Test & Fingerprints F7200	2,000	1,420	(580)	-29.00%
117	5804	Professional Services	TB Test & Fingerprints - Home School G3300, F1000	200	-	(200)	-100.00%
118	5805	Professional Services	Transportation R0000/R9085	20,000	19,198	(802)	-4.01%
120	5899	Professional Services	Legal Fees	20,000	25,748	5,748	28.74%
121		Total Professional Services		\$ 696,445	\$ 771,546	\$ 75,101	10.78%
122	5901	Communication	Phone R0000, F2700	\$ 3,090	\$ 1,560	\$ (1,530)	-49.51%
123	5901	Communication	Phone-Home School G3300, F2700	515	-	(515)	-100.00%
124	5901	Communication	Phone R2600	-	1,339	1,339	New
125	5901	Communication	Phone R9081	1,283	-	(1,283)	-100.00%
126	5902	Communication	Internet	3,468	1,564	(1,904)	-54.90%
127	5903	Communication	Postage R0000, F2700	1,563	1,442	(121)	-7.74%
128	5903	Communication	Postage-Home School G3300, F2700	103	-	(103)	-100.00%
129		Total Communication		\$ 10,022	\$ 5,905	\$ (4,117)	-41.08%
130		Total Other Services and Operating		\$ 1,052,025	\$ 1,140,053	\$ 88,028	8.37%
131		Depreciation					
132	6900	Depreciation	Building Improvements, Interactive Dis	\$ 21,364	\$ 21,364	\$ -	0.00%
133		Total Equip. and Depr.		\$ 21,364	\$ 21,364	\$ -	0.00%
137		TOTAL EXPENDITURES		\$ 4,768,901	\$ 4,864,281	\$ 95,380	2.00%

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4						Amount	%	
5	Object	Description		Enrollment 351	Enrollment 351			
6		REVENUES:						
	8010-8099	Local Control Funding Formula Sources	\$ 3,372,480	\$ 3,378,106	\$ 5,626	0.17%		Enrollment/ADA - 2022-23: 364/325.89, 2023-24: 360/342, 2024-25: 360/342, 2025-26: 360/342, 2026-27: 360/342, 2027-28: 360/342
7								Local Control Funding Formula - 2022/23: COLA 6.56% ADJ 6.70%, 2023/24: COLA 6.50% ADJ 0%, 2024/25: COLA 3.54% ADJ 0%, 2025/26: COLA 2.00% ADJ 0%, 2026/27: COLA 2.00% ADJ 0%, 2027/28: COLA 2.00% ADJ 0%
8	8100-8299	Federal Revenue	167,857	484,180	316,323	188.45%		
9	8300-8599	Other State	567,996	877,612	309,616	54.51%		
10	8600-8799	Other Local	461,473	567,704	106,231	23.02%		
11		TOTAL REVENUES	\$ 4,569,806	\$ 5,307,602	\$ 737,796	16.15%		
12		EXPENDITURES						
	1000-1999	Certificated Salaries	\$ 1,935,173	\$ 1,955,749	\$ 20,576	1.06%		Classroom Teacher FTE - 2022-23: 15.15, 2023-24: 14.88, 2024-25: 14.88, 2025-26: 14.88, 2026-27: 14.88, 2027-28: 14.88
13								
	2000-2999	Classified Salaries	526,837	528,260	1,423	0.27%		Instructional Aides FTE - 2022-23: 9.05, 2023-24: 8.8313, 2024-25: 8.8313, 2025-26: 8.8313, 2026-27: 8.8313, 2027-28: 8.8313
14								
15	3000-3999	Employee Benefits	944,386	944,334	(52)	-0.01%		
16	4000-4999	Books and Supplies	289,116	274,521	(14,595)	-5.05%		
17	5000-5999	Services and Other Operating	1,052,025	1,140,053	88,028	8.37%		
18	6000-6999	Depreciation	21,364	21,364	-	0.00%		Building Improvements, Prop 39 Lighting
20		TOTAL EXPENDITURES	\$ 4,768,901	\$ 4,864,281	\$ 95,380	2.00%		
21		NET INCREASE/(DECREASE)	\$ (199,095)	\$ 443,321	\$ 642,416	-322.67%		
22	9791	Beginning Balance	\$ 2,094,341	\$ 2,094,341	\$ -	0.00%		
23		ENDING FUND BALANCE	\$ 1,895,246	\$ 2,537,662	\$ 642,416	33.90%		
24		COMPONENTS OF ENDING FUND BALANCE						
25	9797	R2600 ELO Program	\$ 84,939	\$ 64,779	\$ (20,160)	-23.73%		
26	9797	R5310 Child Nutrition Program	71,421	92,816	21,395	29.96%		
28	9797	R6266 Educator Effectiveness	53,851	41,876	(11,975)	-22.24%		
29	9797	R6300 Legally Rest. Lottery	104,953	90,174	(14,779)	-14.08%		
33	9797	R6762 Arts, Music & IM	-	180,919	180,919	New		
38	9797	R7435 Learning Recovery Emergency	56,871	135,205	78,334	137.74%		
40	9797	R9078 Misc Equipment (Depreciation)	5,578	5,578	-	0.00%		
41	9797	R9080 Donations	40,682	40,682	-	0.00%		
42	9797	R9081 Extensions	16,059	11,494	(4,565)	-28.43%		
43	9797	R9084 Garden Grant	1,313	1,313	-	0.00%		
44	9797	R9085 Parent Funded Activities	31,714	101,729	70,015	220.77%		
45	9797	R9086 ERC Employees Retention Credit	-	252,131	252,131	New		
46	9796	Economic Uncert. (Greater of 4% or \$66K)	190,756	194,571	3,815	2.00%		
47		<i>Economic Uncert. %</i>	4.00%	4.00%	-	0.00%		
49	9790	R0060 Mandate Block Grant	69,610	69,610	-	0.00%		
50	9790	R0062 Cal Clean Depreciation	177,675	177,675	-	0.00%		
52	9796	R0000 Depreciation	43,050	43,050	-	0.00%		
53	9790	R0000 Undesignated	946,774	1,034,060	87,286	9.22%		
54		ENDING FUND BALANCE	\$ 1,895,246	\$ 2,537,662	\$ 642,416	33.90%		



Components of Ending Fund Balance



	2020 -21	2021 -22	2022 -23
Undesignated	\$1,339,864	\$1,120,841	\$1,034,060
Depreciation	\$57,494	\$50,247	\$43,050
Other State	\$130,728	\$193,466	\$422,779
Parent Funded Activities	\$35,009	\$56,119	\$101,729
Garden Grant	\$-	\$1,313	\$1,313
Mandate Block Grant	\$56,198	\$62,897	\$69,610
E-Rate	\$360	\$360	\$-
Prop 39 Depreciation	\$202,183	\$189,929	\$177,675
Employee Retention Credit	\$-	\$-	\$252,131
Extensions Program	\$1,318	\$11,494	\$11,494
PAC 9080	\$39,158	\$39,746	\$40,682
Misc Equip Depreciation	\$9,403	\$7,490	\$5,578
Child Nutrition Program	\$5,783	\$73,808	\$92,816
Restricted Lottery	\$84,935	\$100,740	\$90,174
Economic Uncertainties	\$155,978	\$185,890	\$194,571

Unaudited Actuals Certification

Charter Number: 1203

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: _____	Date: _____
Charter School Official	
(Original signature required)	
Printed Name: _____	Title: _____

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: _____	Date: _____
Authorized Representative of	
Charter Approving Entity	
(Original signature required)	
Printed Name: _____	Title: _____

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

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

For Approving Entity :

Lisa Cline

Name

Executive Director

Title

805-383-1942

Telephone

lccline@vcoe.org

E-mail Address

For Charter School:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail Address

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Ledger Data; S =
Supplemental
Data

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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	3,378,106.00	3,693,117.00	9.3%
2) Federal Revenue		8100-8299	484,180.15	166,099.00	-65.7%
3) Other State Revenue		8300-8599	877,612.32	301,014.00	-65.7%
4) Other Local Revenue		8600-8799	567,703.56	326,400.00	-42.5%
5) TOTAL, REVENUES			5,307,602.03	4,486,630.00	-15.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,955,749.14	1,939,955.00	-0.8%
2) Classified Salaries		2000-2999	528,259.99	574,982.00	8.8%
3) Employee Benefits		3000-3999	944,336.21	976,208.00	3.4%
4) Books and Supplies		4000-4999	274,521.06	279,194.00	1.7%
5) Services and Other Operating Expenses		5000-5999	1,140,050.78	1,046,827.00	-8.2%
6) Depreciation and Amortization		6000-6999	21,363.51	20,820.00	-2.5%
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			4,864,280.69	4,837,986.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			443,321.34	(351,356.00)	-179.3%
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)			443,321.34	(351,356.00)	-179.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,094,340.55	2,537,661.89	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,094,340.55	2,537,661.89	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,094,340.55	2,537,661.89	21.2%
2) Ending Net Position, June 30 (E + F1e)			2,537,661.89	2,186,305.89	-13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	236,593.99	229,372.00	-3.1%
b) Restricted Net Position		9797	1,018,695.87	868,715.87	-14.7%
c) Unrestricted Net Position		9790	1,282,372.03	1,088,218.02	-15.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,759,559.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	11,794.32		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	547,414.72		
4) Due from Grantor Government		9290	312,379.81		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	31,110.61		
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	270,125.25		
e) Accumulated Depreciation - Buildings		9435	(76,935.08)		
f) Equipment		9440	74,082.22		
g) Accumulated Depreciation - Equipment		9445	(40,968.98)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	29,639.55		
j) Accumulated Amortization-Lease Assets		9465	(13,770.63)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,904,931.20		
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	242,840.08		
2) Due to Grantor Governments		9590	22,745.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	85,815.31		
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	15,868.92		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			367,269.31		
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)			2,537,661.89		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,050,741.00	1,377,997.00	31.1%
Education Protection Account State Aid - Current Year		8012	65,178.00	65,178.00	0.0%
State Aid - Prior Years		8019	(64,267.00)	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	2,326,454.00	2,249,942.00	-3.3%
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			3,378,106.00	3,693,117.00	9.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	75,564.00	75,564.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	64,454.57	64,873.00	0.6%
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	12,414.22	10,973.00	-11.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,740.00	4,689.00	-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	317,007.36	0.00	-100.0%
TOTAL, FEDERAL REVENUE			484,180.15	166,099.00	-65.7%
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	155,066.66	155,348.00	0.2%
Mandated Costs Reimbursements		8550	6,713.00	5,977.00	-11.0%
Lottery - Unrestricted and Instructional Materials		8560	115,136.27	82,306.00	-28.5%
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	600,696.39	57,383.00	-90.4%
TOTAL, OTHER STATE REVENUE			877,612.32	301,014.00	-65.7%
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	(293.00)	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,098.68	10,000.00	-80.4%
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	199,001.88	39,400.00	-80.2%
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	317,896.00	277,000.00	-12.9%
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			567,703.56	326,400.00	-42.5%
TOTAL, REVENUES			5,307,602.03	4,486,630.00	-15.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,548,754.25	1,537,250.00	-0.7%
Certificated Pupil Support Salaries		1200	157,057.38	153,912.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	249,937.51	248,793.00	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,955,749.14	1,939,955.00	-0.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	280,666.09	305,180.00	8.7%
Classified Support Salaries		2200	109,204.86	113,583.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,389.04	156,219.00	12.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,259.99	574,982.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	367,047.23	370,531.00	0.9%
PERS		3201-3202	116,858.44	133,167.00	14.0%
OASDI/Medicare/Alternative		3301-3302	70,320.71	72,833.00	3.6%
Health and Welfare Benefits		3401-3402	349,667.56	372,517.00	6.5%
Unemployment Insurance		3501-3502	12,007.18	1,282.00	-89.3%
Workers' Compensation		3601-3602	28,435.09	25,878.00	-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			944,336.21	976,208.00	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	44,757.45	9,890.00	-77.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,633.72	111,270.00	18.8%
Noncapitalized Equipment		4400	6,157.54	0.00	-100.0%
Food		4700	129,972.35	158,034.00	21.6%
TOTAL, BOOKS AND SUPPLIES			274,521.06	279,194.00	1.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	22,025.00	0.00	-100.0%
Travel and Conferences		5200	15,810.64	14,956.00	-5.4%
Dues and Memberships		5300	6,269.78	6,174.00	-1.5%
Insurance		5400-5450	68,746.87	62,831.00	-8.6%
Operations and Housekeeping Services		5500	78,548.15	86,060.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,200.13	213,717.00	24.8%
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	771,545.91	652,966.00	-15.4%
Communications		5900	5,904.30	10,123.00	71.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,140,050.78	1,046,827.00	-8.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	21,363.51	20,820.00	-2.5%
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			21,363.51	20,820.00	-2.5%
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	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			4,864,280.69	4,837,986.00	-0.5%

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	3,378,106.00	3,693,117.00	9.3%
2) Federal Revenue		8100-8299	484,180.15	166,099.00	-65.7%
3) Other State Revenue		8300-8599	877,612.32	301,014.00	-65.7%
4) Other Local Revenue		8600-8799	567,703.56	326,400.00	-42.5%
5) TOTAL, REVENUES			5,307,602.03	4,486,630.00	-15.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,926,975.52	2,868,183.00	-2.0%
2) Instruction - Related Services	2000-2999		872,481.51	876,565.00	0.5%
3) Pupil Services	3000-3999		390,074.34	432,752.00	10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		335,265.18	260,907.00	-22.2%
8) Plant Services	8000-8999		339,484.14	399,579.00	17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,864,280.69	4,837,986.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			443,321.34	(351,356.00)	-179.3%
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)			443,321.34	(351,356.00)	-179.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,094,340.55	2,537,661.89	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,094,340.55	2,537,661.89	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,094,340.55	2,537,661.89	21.2%
2) Ending Net Position, June 30 (E + F1e)			2,537,661.89	2,186,305.89	-13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	236,593.99	229,372.00	-3.1%
b) Restricted Net Position		9797	1,018,695.87	868,715.87	-14.7%
c) Unrestricted Net Position		9790	1,282,372.03	1,088,218.02	-15.1%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	64,778.80	7,789.80
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	92,815.61	97,747.61
6266	Educator Effectiveness, FY 2021-22	41,876.25	37,132.25
6300	Lottery: Instructional Materials	90,174.35	103,552.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	180,918.82	180,918.82
7435	Learning Recovery Emergency Block Grant	135,205.00	78,334.00
9010	Other Restricted Local	412,927.04	363,241.04
Total, Restricted Net Position		1,018,695.87	868,715.87

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	325.89	328.16	325.89	342.00	342.00	342.00
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)	325.89	328.16	325.89	342.00	342.00	342.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	325.89	328.16	325.89	342.00	342.00	342.00

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	270,125.25		270,125.25			270,125.25
Equipment	74,082.22		74,082.22			74,082.22
Total capital assets being depreciated	344,207.47	0.00	344,207.47	0.00	0.00	344,207.47
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(63,719.48)		(63,719.48)	(13,215.60)		(76,935.08)
Equipment	(32,821.07)		(32,821.07)	(8,147.91)		(40,968.98)
Total accumulated depreciation	(96,540.55)	0.00	(96,540.55)	(21,363.51)	0.00	(117,904.06)
Total capital assets being depreciated, net excluding lease and subscription assets	247,666.92	0.00	247,666.92	(21,363.51)	0.00	226,303.41
Lease Assets			0.00	29,639.55	0.00	29,639.55
Accumulated amortization for lease assets			0.00	(13,770.63)		(13,770.63)
Total lease assets, net	0.00	0.00	0.00	15,868.92	0.00	15,868.92
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	247,666.92	0.00	247,666.92	(5,494.59)	0.00	242,172.33

Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00	29,639.55	13,770.63	15,868.92	13,770.63
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	29,639.55	13,770.63	15,868.92	13,770.63

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	4,864,280.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	304,680.10
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	21,363.51
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)				21,363.51
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)				4,538,237.08
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				328.16
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,829.34
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.)	4,005,935.87	11,054.82
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)	4,005,935.87	11,054.82
B. Required effort (Line A.2 times 90%)	3,605,342.28	9,949.34
C. Current year expenditures (Line I.E and Line II.B)	4,538,237.08	13,829.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p> <p>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)</p>	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 pay roll (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 pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 3,428,345.34

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) 252,202.71
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)	0.00
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)	252,202.71
9. Carry-Forward Adjustment (Part IV, Line F)	33,557.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	285,759.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,904,950.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	871,937.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	260,101.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	21,859.75
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	11,327.50
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)	49,875.22
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)	167,325.81
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)	151,338.72
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)	4,438,717.12
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)	5.68%
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)	6.44%

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)	252,202.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	21,932.76
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 (5.42%) times Part III, Line B19); zero if negative	33,557.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.42%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	33,557.00
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	33,557.00

Approved
indirect
cost rate: 5.42%

Highest
rate used
in any
program: 5.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	2600	64,609.14	3,501.81	5.42%
62	4127	9,485.87	514.13	5.42%
62	5310	72,398.46	3,873.32	5.35%
62	6053	17,352.86	940.53	5.42%
62	6266	26,812.57	1,453.24	5.42%
62	6762	46,706.68	2,531.50	5.42%

Lottery Report

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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		100,739.72	100,739.72
2. State Lottery Revenue	8560	76,799.30		38,336.97	115,136.27
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)		76,799.30	0.00	139,076.69	215,875.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	76,799.30		0.00	76,799.30
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		48,902.34	48,902.34
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)		76,799.30	0.00	48,902.34	125,701.64
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	90,174.35	90,174.35
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	15,910.90	842,237.79	253.02	188,145.42	151,338.72	0.00
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		17.15	17.15	17.15	33.28	33.28	
3100 Alternative Schools							
3300 Independent Study Centers		2.47	2.47	2.47	1.00	1.00	
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental 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							
8600 County Services to Districts							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							

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)
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	19.62	19.62	19.62	34.28	34.28	0.00

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	2,310,072.22	1,079,922.13	3,389,994.35	261,360.67		3,651,355.02
3100	Alternative Schools	0,00	0,00	0,00	0,00		0,00
3300	Independent Study Centers	240,623.83	117,963.72	358,587.55	27,646.26		386,233.81
3400	Opportunity Schools	0,00	0,00	0,00	0,00		0,00
3500	County Community 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
3600	Juvenile Courts	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	0,00	0,00	0,00	0,00		0,00
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
4780	Bilingual	0,00	0,00	0,00	0,00		0,00
4850	Migrant Education	0,00	0,00	0,00	0,00		0,00
4900	Other Supplemental Education	0,00	0,00	0,00	0,00		0,00
5000-5999	Special Education	536,725.28	0,00	536,725.28	41,380.27		578,105.55
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	63,270.12	0,00	63,270.12	4,877.98		68,148.10
8600	County Services to Districts	0,00	0,00	0,00	0,00		0,00
Other Costs							
---	Food Services					180,438.21	180,438.21
---	Enterprise					0,00	0,00
---	Facilities Acquisition & Construction					0,00	0,00
---	Other Outgo					0,00	0,00
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 County School Service and Charter Schools Funds Expenditures	3,150,691.45	1,197,885.85	4,348,577.30	335,265.18	180,438.21	4,864,280.69

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	2,240,667,84	0,00	0,00	0,00	69,404,38	0,00	0,00			0,00	0,00	2,310,072,22
3100	Alternative 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	226,840,93	0,00	2,886,56	10,896,34	0,00	0,00	0,00			0,00	0,00	240,623,83
3400	Opportunity Schools	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
3500	County Community 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
3600	Juvenile Courts	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	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00	0,00	0,00
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
4900	Other Supplemental 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	396,196,63	0,00	0,00	548,92	139,978,73	0,00	0,00			0,00	0,00	536,725,28
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	63,270,12	0,00	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00	63,270,12
8600	County Services to Districts		0,00	0,00	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00
Total Direct Charged Costs		2,926,975,52	0,00	2,886,56	11,446,26	209,383,11	0,00	0,00	0,00	0,00	0,00	0,00	3,150,691,45

* 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	750,341.26	329,580.87	0.00	1,079,922.13
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	108,060.45	9,903.27	0.00	117,963.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
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
4900	Other Supplemental 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
8600	County Services to Districts	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		858,401.71	339,484.14	0.00	1,197,885.85

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

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	21,859.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	11,327.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	302,077.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in County School Service and Charter Schools Funds	335,265.18
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,150,691.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,197,885.85
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	4,348,577.30
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)	4,348,577.30
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.71%

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)	180,438.21				180,438.21
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)				0.00	0.00
Total Other Costs	180,438.21	0.00	0.00	0.00	180,438.21

Special
Education
Maintenance of
Effort –
Actuals

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
D8AF77YR8R(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								51.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	221,325.49		221,325.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	60,182.52		60,182.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	132,027.41		132,027.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,564.02		3,564.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	119,625.84		119,625.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	536,725.28	0.00	536,725.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	536,725.28	0.00	536,725.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	16,612.41		16,612.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	25,556.95		25,556.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	38,774.07		38,774.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	215.00		215.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	81,158.43	0.00	81,158.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	81,158.43	0.00	81,158.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								81,158.43

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
D8AF77YR8R(2022-23)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	204,713.08			204,713.08	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,625.57			34,625.57	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	93,253.34			93,253.34	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,349.02			3,349.02	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	119,625.84			119,625.84	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	455,566.85	0.00		455,566.85	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
PCRA	Program Cost Report Allocations	0.00									0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	455,566.85	0.00		455,566.85	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										455,566.85
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,366.60			6,366.60	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,382.58			1,382.58	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,749.18	0.00		7,749.18	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	7,749.18	0.00		7,749.18	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

56 10561 0121756
Report SEMA
D8AF77YR8R(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								7,749.18

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	450,820.17	0.00
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	450,820.17	0.00

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	58.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	58.00

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 10561 0121756
Report SEMA
D8AF77YR8R(2022-23)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 10561 0121756
Report SEMA
D8AF77YR8R(2022-23)

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison	
	FY 2022-23	Year	Difference
		2012-13	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	7,749.18	35,355.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,355.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,749.18	35,355.70	(27,606.52)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

	Actual	Comparison	
	FY 2022-23	Year	Difference
		2011-12	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	7,749.18	34,044.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		34,044.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,749.18	34,044.00	
b. Special education unduplicated pupil count	51.00	33.00	
c. Per capita local expenditures(B2a/ B2b)	151.94	1,031.64	(879.69)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Tami Peterson

Contact Name

Chief Business Official

805-383-1972

Telephone Number

tpeterson@vcoe.org

SELPA: (??)

Title

Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Special
Education
Maintenance of
Effort –
Budget

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								51.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	273,593.00		273,593.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	62,548.00		62,548.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	133,340.00		133,340.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,502.00		6,502.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	85,850.00		85,850.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	561,833.00	0.00	561,833.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	561,833.00	0.00	561,833.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	228,008.00		228,008.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	92,844.00		92,844.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,280.00		3,280.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	162,137.00		162,137.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	486,269.00	0.00	486,269.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	486,269.00	0.00	486,269.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								486,269.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

56 10561 0121756
Report SEMB
D8AF77YR8R(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(56,871.00)		(56,871.00)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	(56,871.00)	0.00	(56,871.00)
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	(56,871.00)	0.00	(56,871.00)
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								209,269.00
	TOTAL COSTS								152,398.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

56 10561 0121756
Report SEMB
D8AF77YR8R(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									51.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	221,325.49	0.00		221,325.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	60,182.52	0.00		60,182.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	132,027.41	0.00		132,027.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,564.02	0.00		3,564.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	119,625.84	0.00		119,625.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	536,725.28	0.00	0.00	536,725.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	536,725.28	0.00	0.00	536,725.28
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	16,612.41	0.00		16,612.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	25,556.95	0.00		25,556.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	38,774.07	0.00		38,774.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	215.00	0.00		215.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	81,158.43	0.00	0.00	81,158.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	81,158.43	0.00	0.00	81,158.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									81,158.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	204,713.08	0.00		204,713.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,625.57	0.00		34,625.57
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	93,253.34	0.00		93,253.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,349.02	0.00		3,349.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	119,625.84	0.00		119,625.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	455,566.85	0.00	0.00	455,566.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	455,566.85	0.00	0.00	455,566.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									455,566.85
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,366.60	0.00		6,366.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,382.58	0.00		1,382.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,749.18	0.00	0.00	7,749.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	7,749.18	0.00	0.00	7,749.18

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

56 10561 0121756
Report SEMB
D8AF77YR8R(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									7,749.18

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

56 10561 0121756
Report SEMB
D8AF77YR8R(2022-23)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

	Budget	Comparison Year	
	FY 2023-24	2012-13	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	152,398.00	35,355.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,355.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	152,398.00	35,355.70	117,042.30
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

		Budget	Comparison Year	
		FY 2023-24	2011-12	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	152,398.00	34,044.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		34,044.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	152,398.00	34,044.00	
	b. Special education unduplicated pupil count	51.00	1,031.64	
	c. Per capita local expenditures (B2a/B2b)	2,988.20	33.00	2,955.20
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Title

Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Technical Review Checks

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

BRIDGES Charter**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)

WWC - 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	0000	9465	(\$13,770.63)

Explanation: This amount is correct. We were instructed by the auditors to recognize the right-of-use asset amortization for Bridges' copiers leases, per FASB 842.

62	0000	3102	(\$209.57)
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Explanation: One time adjustment to the STRS account for certificated personnel.

62	5310	8634	(\$293.00)
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Explanation: These amounts reflect refunds to parents.

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
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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

BRIDGES Charter

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)

WWC - 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

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
62	0000	1190	(\$56,871.00)

Explanation: This resource and function are used to account for potential interservice transfers in the budget year.
When the books are closed, these errors will be eliminated.

62	3310	1190	(\$73,065.00)
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Explanation: This resource and function are used to account for potential interservice transfers in the budget year.
When the books are closed, these errors will be eliminated.