



Peak Prep Pleasant Valley

Board Meeting Agenda—Regular Board Meeting Sept 7th, 2022 4:00pm

Teleconference Locations:

In accordance with Government Code Section 54953(e)(1)(B), if the Charter School Board of Directors determines, that meeting in person would present imminent risks to the health or safety of attendees and in pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing, the Charter school may hold public meetings via teleconferencing and make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to observe and to address the local legislative body. Charter schools still need to comply with the timelines for posting agendas, including putting the agenda as a direct link on their website. The agenda must give notice of the means by which members of the public may observe and participate (e.g., conference call dial-in number, etc.). The agenda does not need to list the address from where each Board member will be calling in, agendas do not need to be posted at those locations, and the charter school does not need to make those locations accessible to the public or ensure that members of the public may address the body at those locations. A quorum of the Board does not need to participate from locations within the boundaries of the territory over which the charter school exercises jurisdiction. These changes only apply during the period in which state or local public health officials have imposed or recommended social distancing measures.

Virtual/Zoom meeting.

Shalen Bishop is inviting you to a scheduled Zoom meeting.

Topic: Regular Board Meeting Sept 2022

Time: Sep 7, 2022 04:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83787524832?pwd=MkhPS2ZCOGVXOGtVb25yV1dvMlQvdz09>

Meeting ID: 837 8752 4832

Passcode: PeakPrep

One tap mobile

+16469313860,,83787524832#,,,,*42279276# US

+19292056099,,83787524832#,,,,*42279276# US (New York)

Dial by your location

+1 646 931 3860 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 719 359 4580 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 386 347 5053 US

Meeting ID: 837 8752 4832

Passcode: 42279276

Find your local number: <https://us02web.zoom.us/j/kdzue50juK>

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A
DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contact Superintendent, Dr. Shalen Bishop at Shalen.Bishop@peak-prep.org

FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please contact the Head of School's Office: Dr. Shalen Bishop at Shalen.Bishop@peak-prep.org.

I. PRELIMINARY MATTERS

A. Call to Order:

Meeting was called to order by Board Director at: _____3:30pm_____

B. Roll Call

Board Member	Present	Absent
Patty Lerner		
Bob Rust		
Carol Bjordahl		
Alana Miller		

C. Preliminary Action Item

Board findings pursuant to Government Code Section 54953(e)

The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

D. Motion to adopt the agenda was moved by _____

Roll Call Vote:

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

II. PUBLIC COMMENT

The public may comment on any item that is on the agenda or any other item that is in the Board's jurisdiction. No presentation shall be more than two (2) minutes. Individuals desiring to address the Board are requested to email Dr. Bishop (Shalen.Bishop@peak-prep.org) prior to the start of the meeting. Board members are prohibited from responding to or commenting on matters raised by the public that are not on the agenda. (Gov. Code § 54954.2(a))

Public comments may be presented through our zoom link to the meeting:

<https://us02web.zoom.us/j/83787524832?pwd=MkhPS2ZCOGVXOGtVb25yV1dvMlQvdz09> (Same as zoom link above, For Phone access see agenda information above)

III. Information, Discussion and Action items

A) Approval of Consent Agenda. *Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.*

1. Approval of Financial Statement. *The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on the Aug 1st, 2022 through Aug31st, 2022 Financial Statements.*

2. Approval of Board Report of Commercial Checks
The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the Aug 1st, 2022 through Aug 31st, 2022 Board Report of Checks.

3. Approval of Board Report of Purchase Orders
The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on Aug 1st, 2022 through Aug 31st, 2022 Board Reports.

4. Approve Minutes from 8/3/2022 Board Meetings.

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

A) Superintendent Report (No Action, just reporting out different aspects of the school program)

- a. Highlights
- b. Programs/Academic Resources updates, if any.
- c. Upcoming Compliance Dates

B) The Board will review and consider the approval of the CARS Spring Release Application. The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

C) The Board shall review, discuss and approve the 2021-2022 Unaudited Actuals. The submission of charter school financial data to the California Department of Education (CDE) is required by and by *Education Code Section 42100* (as amended by Assembly Bill 1994).

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

D) The Board shall review, discuss, and approve the 2021-2022-2021 Final Prop 30 Spending Report. This plan is the final use of the 2021-22 Prop 30 Education Protection Account Funds

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

E) The Board will review and consider the approval of alternate Grad Requirements for the 2022-2023 school year. With some of our seniors and especially older seniors, it is proposed and recommended we consider state requirements for case-by-case consideration.

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

IV. Board Members Remarks and Announcements

V. ADJOURNMENT

MOTION FOR ADJOURNMENT Motion to Adjourn

Roll Call Vote:

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						
Alana Miller						

Adjourned at __

Checks Dated 07/01/2022 through 07/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5038800439	07/08/2022	Mojica, Evelyn	620-5200		26.43
5038800440	07/08/2022	Gravity Assist	620-5800		2,250.00
5038800441	07/08/2022	ParentSquare Inc.	620-5800		3,500.00
5038800442	07/08/2022	Specialized Therapy Services	620-5800		2,082.50
5038800443	07/13/2022	Bishop, Shalen	620-5800	3,817.15	
			620-5901	652.99	4,470.14
5038800444	07/13/2022	Accelerate Education Inc	620-4100	57,011.70	
			Unpaid Tax	936.70-	56,075.00
5038800445	07/13/2022	BUSINESS SERVICES AUTHORITY	620-5803		10,187.50
5038800446	07/13/2022	WEX Health Inc.	620-9539		135.00
5038800447	07/14/2022	BUSINESS SERVICES AUTHORITY	620-5803		144,439.34
5038800448	07/14/2022	T-Mobil USA Inc	620-5902		640.00
5038800449	07/15/2022	Anthem Blue Cross	620-9534		19,983.12
5038800450	07/15/2022	Kaiser Foundation Health Plan	620-9534		1,029.51
5038800451	07/18/2022	Pacific One Source Inc.	620-4400		148,815.87
5038800452	07/22/2022	State Compensation Insurance F und	620-9536		1,070.98
5038800453	07/22/2022	Paules, Peggy A	620-4300		215.46
5038800454	07/22/2022	Amazon Capital Services Inc ACCOUNT NUMBER A2ANLA6W681S3Q	620-4300		3,085.56
5038800455	07/22/2022	Clarion Hotel Anaheim Resort	620-5220		11,844.00
5038800456	07/22/2022	Flipswitch Marketing LLC	620-5800		4,972.96
5038800457	07/22/2022	The Lincoln National Life Insurance Company	620-9539		594.37
5038800458	07/22/2022	Power School Group	620-5800		22,638.50
5038800459	07/28/2022	Clarion Hotel Anaheim Resort	Cancelled		11,843.98 *
Cancelled on 08/12/2022					
5038800460	07/29/2022	Bishop, Shalen	620-4300	591.19	
			620-5800	906.24	1,497.43
5038800461	07/29/2022	Amazon Capital Services Inc ACCOUNT NUMBER A2ANLA6W681S3Q	620-4300		2,203.08
5038800462	07/29/2022	Specialized Therapy Services	620-5800		546.25
Total Number of Checks			24		454,146.98

	Count	Amount
Cancel	1	11,843.98
Net Issue		442,303.00

Fund Recap

Fund	Description	Check Count	Expensed Amount
620	Peak Prep	23	443,239.70
	Total Number of Checks	23	443,239.70
	Less Unpaid Tax Liability		936.70-
	Net (Check Amount)		442,303.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Includes Purchase Orders dated 08/01/2022 - 08/31/2022

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
B3822-00020	Hatch&Cesario Attorneys-at-Law	Peak Prep	LglSrvcsBx14	Unrestricted	1,018.00
B3823-00005	Addiction Treatment Tech LLC	Peak Prep	Prof/ConslServ	Supp/Conc	5,000.00
B3823-00006	Ventura County Schools Self Funding Authority	Peak Prep	Othlnsrnc	Unrestricted	26,278.00
B3823-00007	PLEASANT VALLEY SCHOOL DIST	Peak Prep	AcctsPyblClr	Special Ed	67,570.00
B3823-00008	BUSINESS SERVICES AUTHORITY	Peak Prep	AcctsPybl	Unrestricted	135,847.58
B3823-00009	Oxford Consulting Services Inc	Peak Prep	Prof/ConslServ	Special Ed	50,000.00
P3823-00035	Curriculum Associates LLC	Peak Prep	Txtbk	Unrestricted	711.07
P3823-00036	Amplify Education Inc.	Peak Prep	Mtrls&Spls	Unrestricted	1,182.41
P3823-00037	Vector Solutions	Peak Prep	StffDvlpmnt	NCLBllprtA	650.00
P3823-00038	Studies Weekly Inc.	Peak Prep	Mtrls&Spls	Unrestricted	139.00
P3823-00039	Studies Weekly Inc.	Peak Prep	Mtrls&Spls	Unrestricted	334.46
P3823-00040	n2y LLC	Peak Prep	Mtrls&Spls	Unrestricted	1,379.92
P3823-00041	Generation Genius, Inc.	Peak Prep	Mtrls&Spls	Unrestricted	175.00
P3823-00042	Mystery Science Inc	Peak Prep	Txtbk	Unrestricted	349.00
P3823-00043	Studies Weekly Inc.	Peak Prep	Mtrls&Spls	Unrestricted	238.90
P3823-00044	Power School Group LLC	Peak Prep	Prof/ConslServ	Unrestricted	2,250.00
P3823-00045	Jeffery David Rice A Plus+	Peak Prep	StffDvlpmnt	Unrestricted	3,196.00
P3823-00046	Notable Inc- Kami	Peak Prep	Prof/ConslServ	Unrestricted	990.00
P3823-00047	Curriculum Associates LLC	Peak Prep	StffDvlpmnt	Unrestricted	1,750.00
P3823-00048	Curriculum Associates LLC	Peak Prep	StffDvlpmnt	Unrestricted	1,750.00
P3823-00049	Flipswitch Marketing LLC	Peak Prep	Prof/ConslServ	Unrestricted	8,262.11
P3823-00050	BRIGHT MARKET, LLC	Peak Prep	Prof/ConslServ	Unrestricted	701.46
P3823-00051	Curriculum Associates LLC	Peak Prep	Txtbk	Unrestricted	474.05
Total Number of POs			23	Total	310,246.96

Fund Recap

Fund	Description	PO Count	Amount
620	Peak Prep	1	1,018.00
Total Fiscal Year 2022			1,018.00
620	Peak Prep	22	309,228.96
Total Fiscal Year 2023			309,228.96
Total			310,246.96

PO Changes

	New PO Amount	Fund/ Object	Description	Change Amount
B3823-00002	15,000.00	620-4300	Peak Prep/Mtrls&Spls	3,171.20
Total PO Changes				3,171.20

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

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Fund 620 - Peak Prep

Fiscal Year 2022/23 Through August 2022

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit State Aid Curr	2,294,418.00	2,294,418.00	270,080.00	2,024,338.00	11.77
8012	Education Protection Act	65,092.00	65,092.00		65,092.00	
8096	Trs In-Lieu from Property Tax	1,255,449.00	1,255,449.00	35,943.00-	1,291,392.00	-2.86
Total LCFF Revenue Sources		3,614,959.00	3,614,959.00	234,137.00	3,380,822.00	6.48
Federal Revenue						
8181	Special Education Entitlement	43,080.00	43,080.00		43,080.00	
8290	All Other Federal Revenue	423,319.00	423,319.00	139,013.95	284,305.05	32.84
Total Federal Revenue		466,399.00	466,399.00	139,013.95	327,385.05	29.81
Other State Revenues						
8550	Mandated Cost Reimbursements	10,182.00	10,182.00		10,182.00	
8560	State Lottery Grant	76,109.00	76,109.00		76,109.00	
8590	Other State			30,429.00	30,429.00-	NO BDGT
Total Other State Revenues		86,291.00	86,291.00	30,429.00	55,862.00	35.26
Other Local Revenue						
8660	Interest	5,000.00	5,000.00		5,000.00	
8699	All Other Local Revenue	2,000.00	2,000.00	11,781.00	9,781.00-	589.05
8792	Transfers of Apportionments Fr	223,929.00	223,929.00		223,929.00	
Total Other Local Revenue		230,929.00	230,929.00	11,781.00	219,148.00	5.10
Total Year To Date Revenues		4,398,578.00	4,398,578.00	415,360.95	3,983,217.05	9.44

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teacher	1,890,000.00	1,890,000.00		266,526.88	1,623,473.12	14.10
1130	Certificated Stipends	63,000.00	63,000.00		10,250.00	52,750.00	16.27
1200	Certificated Pupil Support Sal	278,433.00	278,433.00		46,340.78	232,092.22	16.64
1230	Cert Pupil Support Stipend	12,000.00	12,000.00			12,000.00	
1300	Certificated Administrators	283,395.00	283,395.00		73,232.52	210,162.48	25.84
1330	Administration Stipend	19,500.00	19,500.00			19,500.00	
1940	Other Cert-Extra Duty				3,255.00	3,255.00-	NO BDGT
Total Certificated Salaries		2,546,328.00	2,546,328.00	.00	399,605.18	2,146,722.82	15.69
Classified Salaries							
2400	Clerical & Office Salaries	194,327.00	194,327.00		21,941.65	172,385.35	11.29

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 638, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 620 - Peak Prep

Fiscal Year 2022/23 Through August 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2450	Clerical & Office Overtime				399.00	399.00-	NO BDGT
Total Classified Salaries		194,327.00	194,327.00	.00	22,340.65	171,986.35	11.50
Employee Benefits							
3301	OASDI/Medicare Certificated	188,444.00	188,444.00		30,553.71	157,890.29	16.21
3302	OASDI/Medicare Classified	14,778.00	14,778.00		1,709.06	13,068.94	11.56
3401	Health/Dental/Vision Cert	307,754.00	307,754.00			307,754.00	
3402	Health/Dental/Vission Class	45,972.00	45,972.00			45,972.00	
3501	SUI Certificated	12,457.00	12,457.00		1,996.92	10,460.08	16.03
3502	SUI Classified	966.00	966.00		111.70	854.30	11.56
3601	Workers' Comp Certificated	42,017.00	42,017.00		6,074.02	35,942.98	14.46
3602	Workers' Comp Classified	3,206.00	3,206.00		339.59	2,866.41	10.59
3901	403B and OtherBenCert	4,086.00	4,086.00			4,086.00	
3902	403B and OtherBen Class	108.00	108.00			108.00	
Total Employee Benefits		619,788.00	619,788.00	.00	40,785.00	579,003.00	6.58
Books and Supplies							
4100	Textbooks	234,784.00	234,784.00	143,920.92	71,764.78	19,098.30	30.57
4300	Materials and Supplies	67,465.00	67,465.00	12,659.00	10,504.76	44,301.24	15.57
4400	Non-Capitalized Equipment			148,815.87	150,543.87	299,359.74-	NO BDGT
Total Books and Supplies		302,249.00	302,249.00	305,395.79	232,813.41	235,960.20-	77.03
Services and Other Operating Expenditures							
5200	Travel and Conference	5,202.00	5,202.00		285.12	4,916.88	5.48
5220	Staff Development	55,187.00	55,187.00	6,875.90	24,583.18	23,727.92	44.55
5300	Dues and Memberships	13,385.00	13,385.00			13,385.00	
5450	Other Insurance	25,516.00	25,516.00		26,278.00	762.00-	102.99
5600	Repair, Maintenance Building	19,096.00	19,096.00			19,096.00	
5800	Professional/Consultion Servic	204,882.00	204,882.00	104,661.57	75,660.04	24,560.39	36.93
5801	Audit Services	15,000.00	15,000.00			15,000.00	
5803	Business Services Authority	296,432.00	296,432.00			296,432.00	
5899	Legal Services Box 14	30,000.00	30,000.00	10,725.00		19,275.00	
5901	Communication Services-Phone	7,785.00	7,785.00		48.66	7,736.34	0.63
5902	Internet Services	5,054.00	5,054.00	7,680.00		2,626.00-	
5903	Postage	5,150.00	5,150.00			5,150.00	
Total Services and Other Operating Expenditures		682,689.00	682,689.00	129,942.47	126,855.00	425,891.53	18.58
Total Year To Date Expenditures		4,345,381.00	4,345,381.00	435,338.26	822,399.24	3,087,643.50	18.93

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 638, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 620 - Peak Prep

Fiscal Year 2022/23 Through August 2022

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1,782,834.13	1,395,902.02-	386,932.11
9200	Accounts Receivable		540,978.28-	540,978.28-
9290	Due From Other Governments		891,092.00-	891,092.00-
9330	Prepaid Rent		73,083.72-	73,083.72-
Total Assets		1,782,834.13	2,901,056.02-	1,118,221.89-
Liabilities				
9510	Accounts Payable		1,707,943.52-	1,707,943.52-
9511	Accounts Payable (Clear)		67,570.00-	67,570.00-
9530	Summer Pay Liability		6,286.71	6,286.71
9534	Health & Welfare Ins Payable		42,025.26-	42,025.26-
9535	State Unemployment Insurance		263.66-	263.66-
9536	Workers' Comp Ins Payable		1,070.98-	1,070.98-
9539	Miscellaneous Deductions		1,584.77-	1,584.77-
9552	Sales Tax Payable		936.70	936.70
9590	Due to Other Governments		595,485.00-	595,485.00-
9650	Deferred Revenue		85,297.95-	85,297.95-
Total Liabilities		.00	2,494,017.73-	2,494,017.73-
Calculated Fund Balance		1,782,834.13	407,038.29-	1,375,795.84
Beginning Fund Balance				
9791	Beginning Fund Balance	1,782,834.13		1,782,834.13
Beginning Fund Balance Proof		.00	407,038.29-	407,038.29-
Change in Fund Balance - Excess Revenues (Expenditures)			(407,038.29)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 Reserve for Encumbrances		435,338.26
Other Designations		
9790 Undesignated/Unappropriated	1,369,970.00	1,369,970.00
9796 - 9799		
9796 Capital Assets Net of Debt	500,602.00	500,602.00
9797 Restricted Net Assets	104,385.00	104,385.00
Total 9796 - 9799	.00	.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 638, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 620 - Peak Prep

Fiscal Year 2022/23 Through August 2022

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,398,578.00	4,398,578.00		415,360.95	3,983,217.05	9.44
B. Expenditures	4,345,381.00	4,345,381.00	435,338.26	822,399.24	3,087,643.50	18.93
C. Subtotal (Revenue LESS Expense)	53,197.00	53,197.00		407,038.29-	895,573.55	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	53,197.00	53,197.00		407,038.29-	895,573.55	
F. Fund Balance:						
Beginning Balance (9791)	1,921,760.00	1,921,760.00		1,782,834.13		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,921,760.00	1,921,760.00		1,782,834.13		
G. Calculated Ending Balance	1,974,957.00	1,974,957.00		1,375,795.84		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,369,970.00	1,369,970.00				
Other	604,987.00	604,987.00		435,338.26		

2020–21 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through June 30, 2022.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2020–21 Title II, Part A allocation	\$11,020
Transferred-in amount	\$0
Transferred-out amount	\$0
2020–21 Total allocation	\$11,020

Professional Development Expenditures

Professional development for teachers	\$11,020
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$11,020
2020–21 Unspent funds	\$0

*****Warning*****

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2021-22 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2022.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021–22 Title II, Part A allocation	\$13,190
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$13,190

Professional Development Expenditures

Professional development for teachers	\$723
Professional development for administrators	\$12,467
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$13,190
2021–22 Unspent funds	\$0

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Tanya
Homeless liaison last name	Audish
Homeless liaison title	Counselor
Homeless liaison email address (Format: abc@xyz.zyx)	Tanya.Audish@peak-prep.org
Homeless liaison telephone number (Format: 999-999-9999)	714-485-5520
Homeless liaison telephone extension	
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.0

Homeless Liaison Training Information

Warning

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2021–22 Homeless Education Policy, Requirements, and Implementation

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CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	01/29/2020
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	
Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	Yes
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation	\$85,642
2021–22 Title I, Part A direct or indirect services to homeless children reservation	\$500
Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children	\$2,500

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

Homeless services provided (Maximum 500 characters)	Stipend provided for the following services provided to homeless children: college planning, graduation planning, check-ins, communication, etc.
No expenditures or encumbrances comment Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	

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2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurance.toc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Shalen Bishop
Authorized Representative's Signature	
Authorized Representative's Title	Executive Director
Authorized Representative's Signature Date	08/05/2022

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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Shalen Bishop
Authorized Representative's Title	Executive Director
Authorized Representative's Signature Date	08/05/2022
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

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2022–23 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
Direct Funded Charter Enter the adoption date of the current LCAP	06/27/2022
Authorized Representative's Full Name	Shalen Bishop
Authorized Representative's Title	Executive Director

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2022–23 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
---	----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

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2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2022–23 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	Peak Prep has not identified any deficiencies with the substitute system.

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Peak Prep Pleasant Valley

2150 Pickwick Drive, #304

Camarillo, CA 93010

Phone (855) 900-PEAK

www.peak-prep.org



2021-22 Unaudited Actuals

Budget Detail

Prepared By:

Rudy Calasin

Ventura County Schools Business Services Authority

5100 Adolfo Road

Camarillo, CA 93012

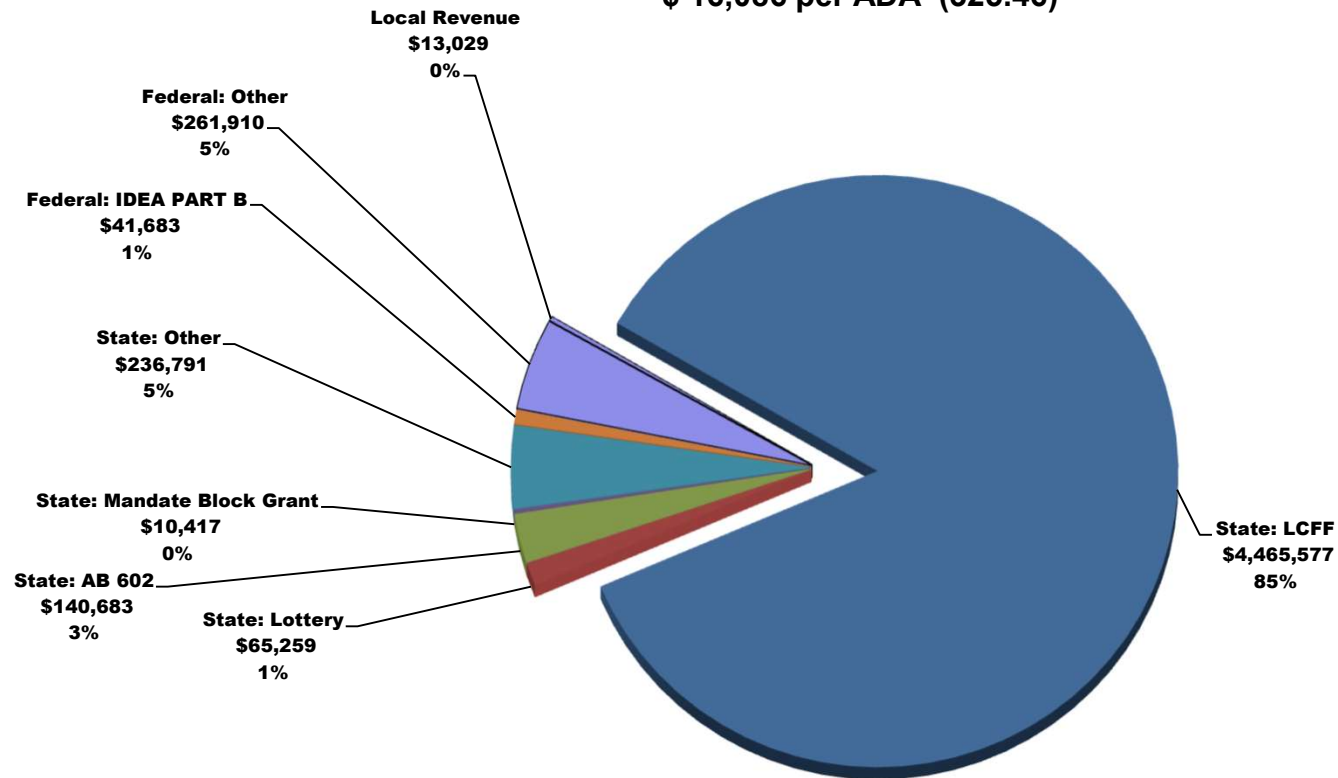
Phone: (805) 383-9317 Fax: (805) 383-1973

e-mail: rucalasin@vcoe.org

Peak Prep Pleasant Valley
2021-22 Unaudited Actuals
Budget Detail
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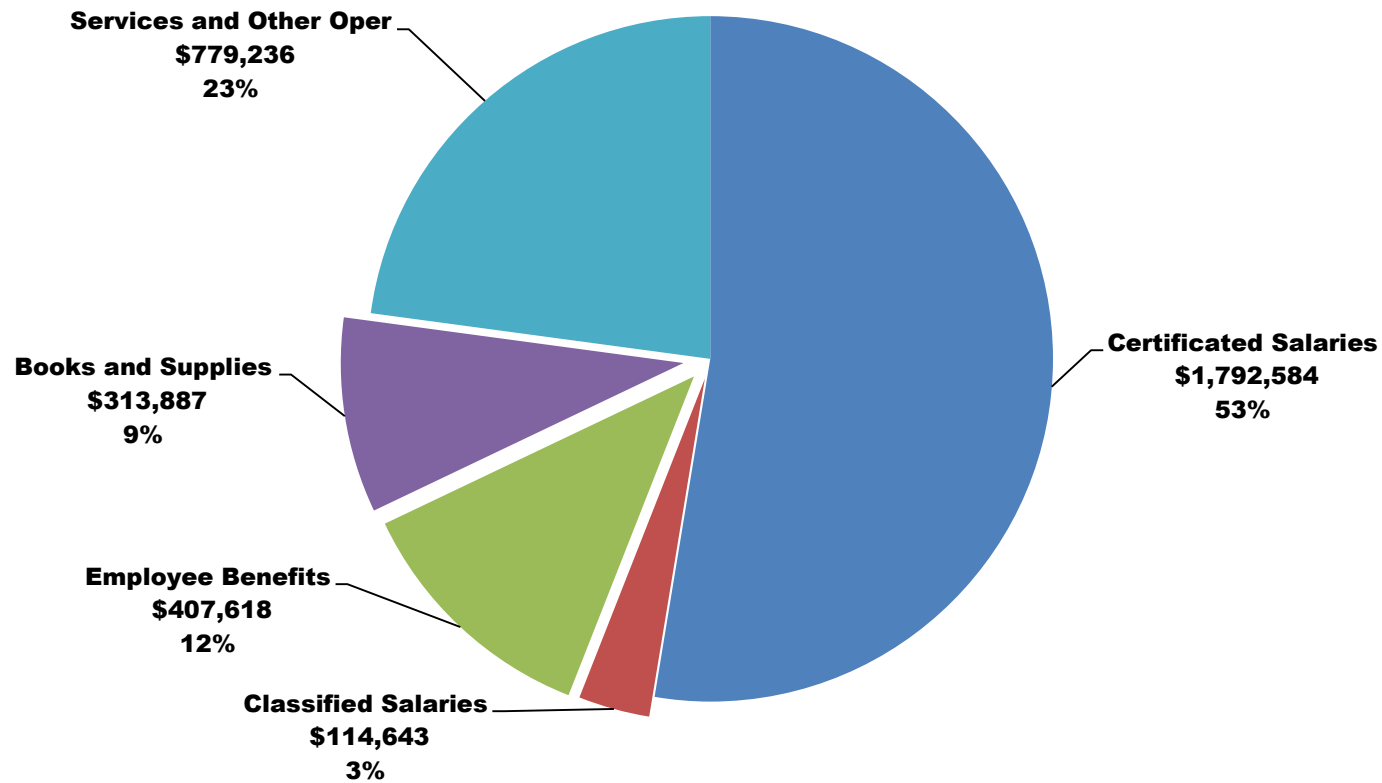
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**Peak Prep Pleasant Valley
2021-22 Revenues
\$5,235,349
\$ 16,086 per ADA (325.46)**



	A	B	C	M	N	O	P
1		Peak Prep Pleasant Valley					
2		Based on Governor's 2021-22 Budget Proposal					
3				2021/22 Estimated Actuals	2021/22 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals	
4							
5	Object	Description	Comments				
6							
7		LCFF Sources					
8	8011	Local Control Funding Formula		\$ 2,231,418	\$ 2,231,418	\$ -	0.00%
10	8012	Education Protection Act (Prop 30)		65,092	65,092	-	0.00%
11	8019	Local Control Funding Formula	Prior Year Adjustment	(47,268)	538,645	585,913	-1239.56%
13	8096	In Lieu Taxes		1,255,449	1,255,449	-	0.00%
14	8096	In Lieu Taxes	Prior Year Adjustment	47,268	374,973	327,705	693.29%
15		Total LCFF Sources		\$ 3,551,959	\$ 4,465,577	\$ 913,618	25.72%
16		Federal Sources					
17	8181	Special Ed	IDEA Part B	\$ 43,080	\$ 41,683	\$ (1,397)	-3.24%
18	8290	Federal	ESSER II 3212	73,634	77,669	4,035	5.48%
19	8290	Federal	ESSER III 3213	5,711	7,132	1,421	24.88%
20	8290	Federal	ESSER III 3214	60,909	17,373	(43,536)	-71.48%
21	8290	Federal	Title I, Part A 3010 (includes prior year)	121,235	128,901	7,666	6.32%
22	8290	Federal	Title II, Part A 4035 (includes prior year)	20,837	20,835	(2)	-0.01%
23	8290	Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%
24							
25		Total Federal Sources		\$ 335,406	\$ 303,593	\$ (31,813)	-9.48%
26		Other State Revenue					
27	8550	Mandate Block Grant		\$ 10,417	\$ 10,417	\$ -	0.00%
28	8560	Unrestricted Lottery	325.46 ADA x 1.04446 @ \$163	55,409	60,513	5,104	9.21%
29	8560	Unrestricted Lottery	Prior Year Adjustment	(16,226)	(16,226)	-	0.00%
30	8560	Restricted Lottery	325.46 ADA x 1.04446 @ \$65	22,095	28,023	5,928	26.83%
31	8560	Restricted Lottery	Prior Year Adjustment	(7,051)	(7,051)	-	0.00%
32	8590	Other State Revenue	Educator Effectiveness 6266	70,058	70,058	-	0.00%
33	8590	Other State Revenue	Special Ed ADR 6536	2,534	2,534	-	0.00%
34	8590	Other State Revenue	Special Ed LRS 6537	14,253	14,253	-	0.00%
35	8590	Other State Revenue	A-G Access Grant 7412	-	75,000	75,000	New
36	8590	Other State Revenue	A-G Learning Loss Grant 7413	-	75,000	75,000	New
37	8590	Other State Revenue	ELO 7425	(54)	(54)	-	0.00%
40		Total Other State Revenue		\$ 151,435	\$ 312,467	\$ 161,032	106.34%
41		Other Local Revenue					
42	8660	Interest		\$ 5,000	\$ 6,388	\$ 1,388	27.76%
43	8699	Other Local Revenue	Misc. 0000	3,641	6,641	3,000	82.39%
44	8699	Other Local Revenue	VCSSFA Ergo Funds 9003	2,000	-	(2,000)	-100.00%
45	8792	Apportionment Transfer Sped	AB 602	223,929	140,683	(83,246)	-37.18%
47		Total Other Local Revenue		\$ 234,570	\$ 153,712	\$ (80,858)	-34.47%
48		TOTAL REVENUES		\$ 4,273,370	\$ 5,235,349	\$ 961,979	22.51%

**Peak Prep Pleasant Valley
2021-22 Expenditures
\$3,407,968
\$10,471 per ADA (325.46)**



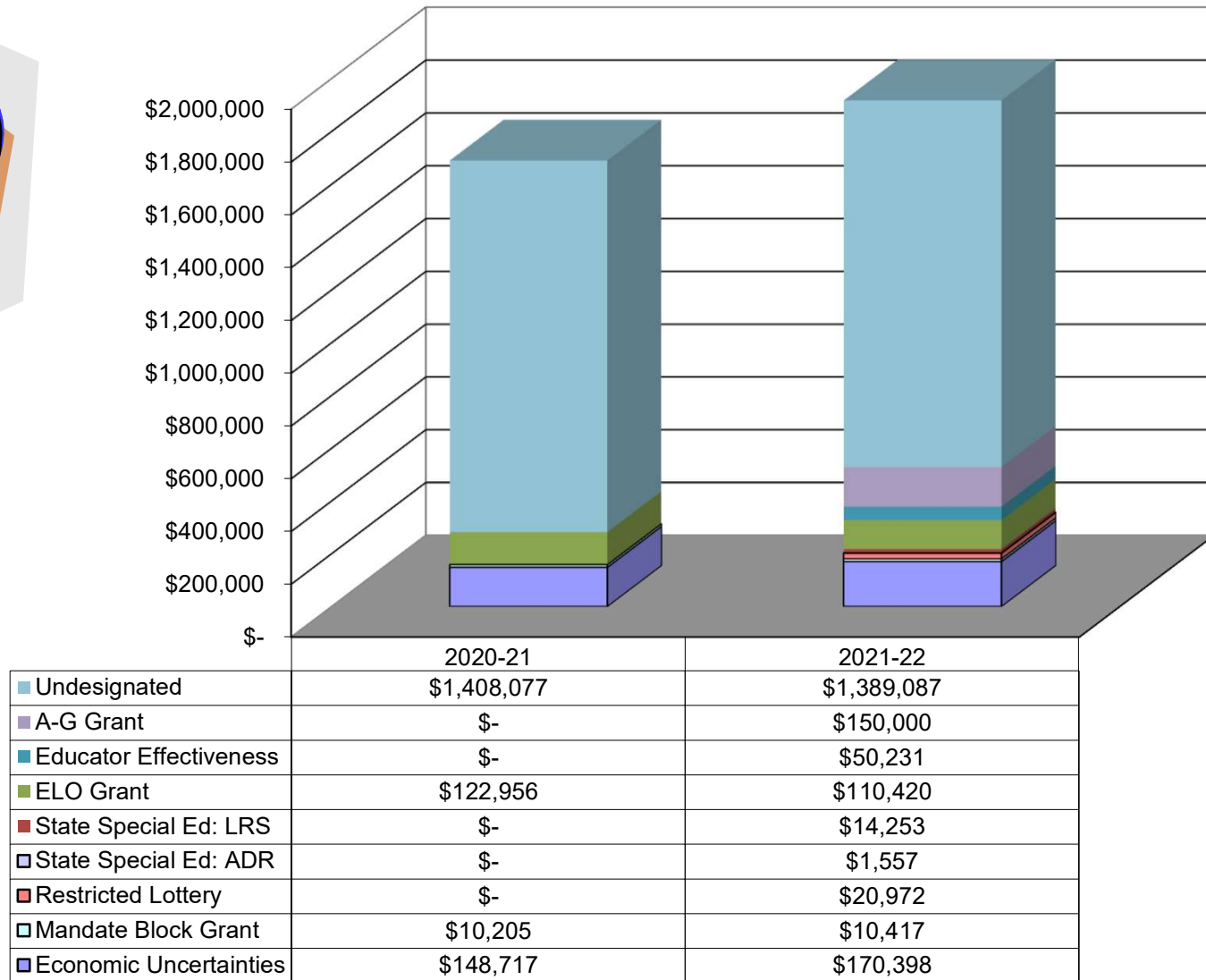
	A	B	C	M	N	O	P
1	Peak Prep Pleasant Valley						
2	Based on Governor's 2021-22 Budget Proposal						
3				2021/22	2021/22	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals		
6		Certificated Salaries					
7	1100	Teachers	23.55 FTE Teachers	\$ 1,246,359	\$ 1,214,173	\$ (32,186)	-2.58%
8	1130	Teachers - Stipends	Lead Teacher, Summer School, McKinney-Vento, College/Career Readiness, Assessment & Diagnostics, CALPADS, 504 Coordinator, SEL, Induction Mentor, Admin, 10% Bonus	62,500	63,868	1,368	2.19%
9	1200	Certificated Pupil Support	2.0 FTE Counselor, 1.0 FTE Psychologist, 0.375 FTE Speech Pathologist	215,000	215,000	-	0.00%
10	1300	Administration	1.0 FTE Superintendent, 1.0 FTE Principal	281,818	286,818	5,000	1.77%
11	1330	Administrative Stipend	Special Education Admin Stipend	2,500	-	(2,500)	-100.00%
12	1900	Other Certificated	Orientation Specialist - 600 hours	-	12,725	12,725	New
13							
14		Total Certificated Salaries		\$ 1,808,177	\$ 1,792,584	\$ (15,593)	-0.86%
15		Classified Salaries					
16	2100	Instructional Aides	0.75 FTE ELO Paraeducator (2021-22)	\$ 20,062	\$ -	\$ (20,062)	-100.00%
17	2400	Clerical and Office	1.0 FTE Admin Assistant, 1.0 FTE Attendance/Enrollment Specialist, 1.0 FTE Teacher Assistant, 0.50 FTE Attendance Assistant	112,844	114,643	1,799	1.59%
18							
19		Total Classified Salaries		\$ 132,906	\$ 114,643	\$ (18,263)	-13.74%
20		Benefits					
21	3100	STRS (Retirement)	19.100%	\$ -	\$ -	\$ -	0.00%
22	3200	PERS (Retirement)	25.370%	-	-	-	0.00%
23	3301	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	131,358	130,901	(457)	-0.35%
24	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	10,168	8,753	(1,415)	-13.92%
25	3401	Health and Welfare	\$10,010 Single, \$15,360 2-Party, \$19,500 Family for full-time employees	201,074	203,956	2,882	1.43%
26	3402	Health and Welfare	\$10,010 Single, \$15,360 2-Party, \$19,500 Family for full-time employees	18,955	19,237	282	1.49%
27	3500	State Unemployment Insurance	0.50%	9,342	8,024	(1,318)	-14.11%
28	3600	Workers' Compensation	1.6500%	32,005	31,470	(535)	-1.67%

	A	B	C	M	N	O	P
1	Peak Prep Pleasant Valley						
2	Based on Governor's 2021-22 Budget Proposal						
3				2021/22	2021/22	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals		
29	3900	Miscellaneous Benefits	Life/AD&D, Disability Insurance	5,277	5,277	-	0.00%
30		Total Benefits		\$ 408,179	\$ 407,618	\$ (561)	-0.14%
31		Books and Supplies					
32	4100	Textbooks Curriculum	Accelerate, Edgenuity R0000/0709/6300	\$ 222,552	\$ 222,552	\$ -	0.00%
33	4100	Textbooks Curriculum	ELO Summer School/Supplemental SpEd R7425	5,555	-	(5,555)	-100.00%
34	4200	Other Books	Book & Other Reference Materials	-	1,410	1,410	New
35	4300	Materials and Supplies	Office Supplies F2700	2,500	466	(2,034)	-81.36%
36	4300	Materials and Supplies	Instructional Supplies R0000/0709/4127, F1000	63,000	64,151	1,151	1.83%
37	4300	Materials and Supplies	ESSER II R3212 (Chromebooks)	13,285	13,285	-	0.00%
38	4300	Materials and Supplies	ESSER III R3213 (Teacher Supplies)	5,711	6,761	1,050	18.39%
39	4300	Materials and Supplies	Special Ed R3310/6500	1,004	1,004	-	0.00%
40	4300	Materials and Supplies	Special Ed R6536	-	977	977	New
41	4400	Non-capitalized Equipment	Teacher Laptops R0000/F1000	2,387	2,387	-	0.00%
42	4400	Non-capitalized Equipment	ESSER II R3212 (Laptop)	894	894	-	0.00%
44		Total Books and Supplies		\$ 316,888	\$ 313,887	\$ (3,001)	-0.95%
45		Other Services and Operating					
49	5200	Travel and Conference	Mileage F2700	\$ 5,050	\$ 471	\$ (4,579)	-90.67%
50	5220	Travel and Conference	Staff Development F1000 (includes R4035)	18,616	22,620	4,004	21.51%
51	5220	Travel and Conference	Staff Development F2700 (includes R4035)	5,327	16,935	11,608	217.91%
52	5220	Travel and Conference	Staff Development R6266 (Educator Effectiveness)	4,482	7,418	2,936	65.51%
53	5220	Travel and Conference	Staff Development R6500/F1120	4,200	4,867	667	15.88%
54		Total Travel and Conference		\$ 37,675	\$ 52,311	\$ 14,636	38.85%
55	5300	Dues and Memberships	A Plus, CSDC, NHS	\$ 3,030	\$ 385	\$ (2,645)	-87.29%
56		Total Dues and Memberships		\$ 3,030	\$ 385	\$ (2,645)	-87.29%
57							
58	5450	Insurance	Liability Insurance	\$ 20,413	\$ 20,413	\$ -	0.00%
59		Total Insurance		\$ 20,413	\$ 20,413	\$ -	0.00%
66	5600	Facilities	Facility Rent F8700	\$ 18,540	\$ 3,094	\$ (15,446)	-83.31%
67		Total Leases, Rentals and Repairs		\$ 18,540	\$ 3,094	\$ (15,446)	-83.31%
68	5800	Professional Services	Other Administrative Services, Graduation, Student Info. Systems, Enrollment, Parsec, Transcripts R0000, F2700	\$ 52,380	\$ 50,598	(1,782)	-3.40%

	A	B	C	M	N	O	P
1	Peak Prep Pleasant Valley						
2	Based on Governor's 2021-22 Budget Proposal						
3				2021/22	2021/22	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals		
69	5800	Professional Services	General Administration, Marketing R0000, F7200	38,000	43,036	5,036	13.25%
70	5800	Professional Services	Oversight Fee 1% R0000, F7600	35,520	35,520	-	0.00%
	5800	Professional Services	Google Suite, Doc Hub, Zoom, GoToMeeting R0000, F1000	9,643	11,893	2,250	23.33%
71							
73	5800	Professional Services	Student Testing Services R0000, F3160	30,300	-	(30,300)	-100.00%
74	5800	Professional Services	ESSER II R3212 (Class Technologies)	14,736	14,736	-	0.00%
75	5800	Professional Services	Special Ed R3310/R6500 - SpEd NPA Consultant	54,483	80,764	26,281	48.24%
76	5800	Professional Services	Educator Effectiveness R6266	4,174	4,174	-	0.00%
80	5801	Professional Services	Audit Cost R0000,F7190	25,000	35,737	10,737	42.95%
81	5803	Professional Services	BSA Fees R0000, F2700/F7200)	287,734	362,694	74,960	26.05%
82	5899	Professional Services	Legal F7100	40,000	44,975	4,975	12.44%
83		Total Professional Services		\$ 591,970	\$ 684,127	\$ 92,157	15.57%
84	5901	Communication	Phone	\$ 7,558	\$ 8,855	\$ 1,297	17.16%
85	5902	Communication	Phone/Internet	4,907	6,187	1,280	26.09%
86	5903	Communication	Mail Merge	5,000	3,864	(1,136)	-22.72%
87		Total Communication		\$ 17,465	\$ 18,906	\$ 1,441	8.25%
88		Total Other Services and Operating		\$ 689,093	\$ 779,236	\$ 90,143	13.08%
96		TOTAL EXPENDITURES		\$ 3,355,243	\$ 3,407,968	\$ 52,725	1.57%

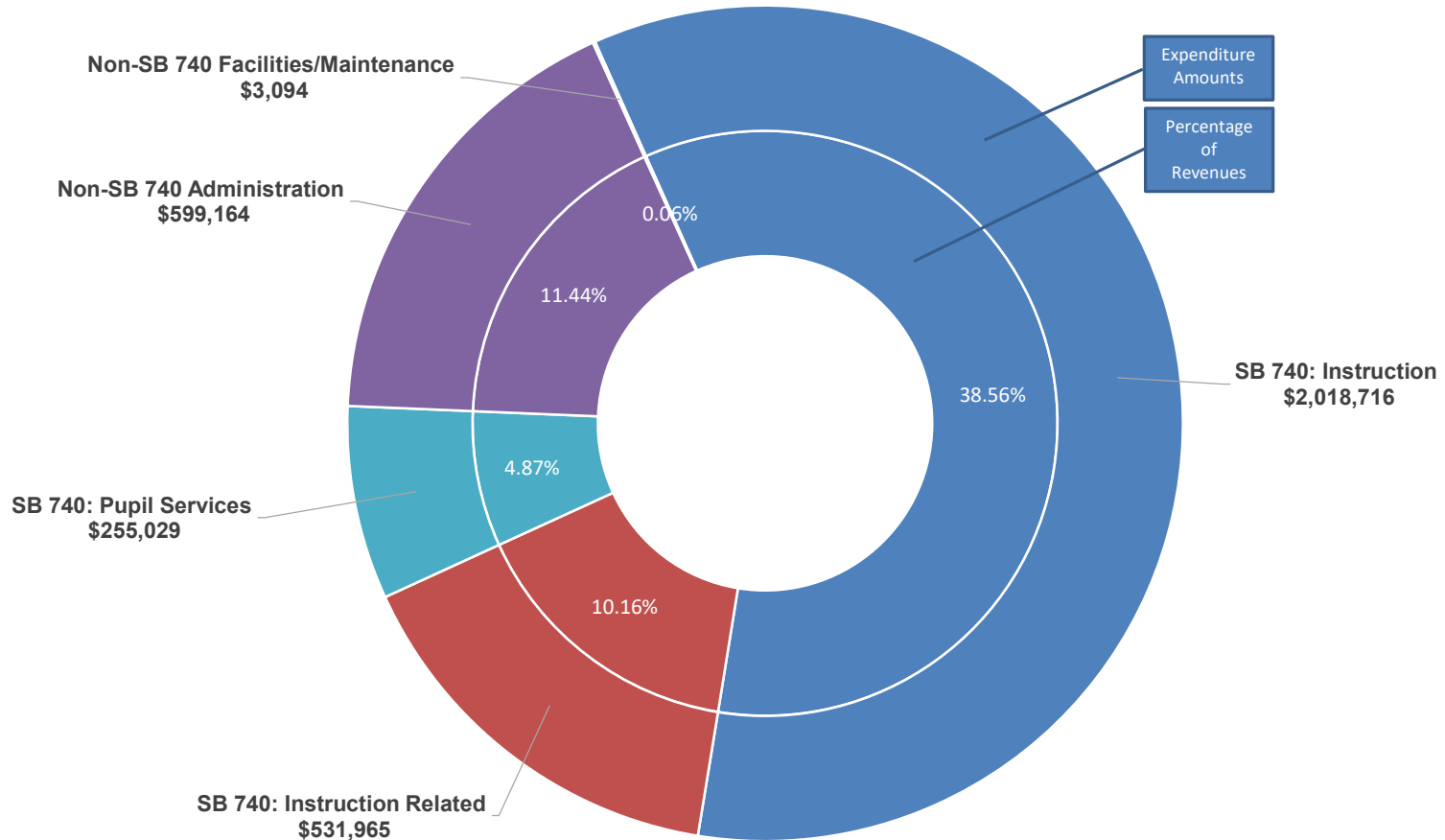
	A	B	C	M	N	O	P	X
1	Peak Prep Pleasant Valley							
2	Based on Governor's 2021-22 Budget Proposal							
3						Unaudited Actuals vs Estimated Actuals		
4								
5	Object	Description	2021/22 Estimated Actuals	2021/22 Unaudited Actuals				
6		REVENUES:	Enrollment 335	Enrollment 335				Enrollment/ADA - 2021-22: 335/325.46, 2022-23: 340/319.60, 2023-24: 345/324.30, 2024-25: 350/329.00, 2025-26: 350/329.00, 2026-27: 350/329.00
7	8010-8099	LCFF Sources	\$ 3,551,959	\$ 4,465,577	\$ 913,618	25.72%		Local Control Funding Formula 21/22: COLA 5.07% ADJ 0%, 22/23: COLA 5.38% ADJ 0%, 23/24: COLA 4.02% ADJ 0%, 24/25: COLA 2.00% ADJ 0%, 25/26: COLA 2.00% ADJ 0%, 26/27: COLA 2.00% ADJ 0%
8	8100-8299	Federal Revenue	335,406	303,593	(31,813)	-9.48%		
9	8300-8599	Other State	151,435	312,467	161,032	106.34%		
10	8600-8799	Other Local	234,570	153,712	(80,858)	-34.47%		
11		TOTAL REVENUES	\$ 4,273,370	\$ 5,235,349	\$ 961,979	22.51%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 1,808,177	\$ 1,792,584	\$ (15,593)	-0.86%		Teacher FTE - 2021-22: 21.75, 2022-23: 23.55, 2023- 24: 22.55, 2024-25: 20.55, 2025-26: 20.55, 2026-27: 20.55
14	2000-2999	Classified Salaries	132,906	114,643	(18,263)	-13.74%		Clerical FTE - 2021-22: 2.0, 2022-23: 3.5, 2023-24: 3.5, 2024-25: 3.5, 2025-26: 3.5, 2026-27: 3.5
15	3000-3999	Employee Benefits	408,179	407,618	(561)	-0.14%		
16	4000-4999	Books and Supplies	316,888	313,887	(3,001)	-0.95%		
17	5000-5999	Services and Other Operating	689,093	779,236	90,143	13.08%		
20		TOTAL EXPENDITURES	\$ 3,355,243	\$ 3,407,968	\$ 52,725	1.57%		
21		NET INCREASE/(DECREASE)	\$ 918,127	\$ 1,827,381	\$ 909,254	99.03%		
22	9791	Beginning Balance	\$ 1,689,955	\$ 1,689,955	\$ -	0.00%		
23	9795	Other Restatements	(686,322)	(1,600,000)	(913,678.00)	133.13%		Accel settlement adjustment to beginning balance
24		ENDING FUND BALANCE	\$ 1,921,760	\$ 1,917,336	\$ (4,424)	-0.23%		
25		COMPONENTS OF ENDING FUND BALANCE						
26	9797	R6266 Educator Effectivness	\$ 60,081	\$ 50,231	\$ (9,850)	-16.39%		
27	9797	R6300 Lottery Restricted	-	20,972	20,972	New		
28	9797	R6536 State Special Education ADR	2,534	1,557	(977)	-38.56%		
29	9797	R6537 State Special Education LRS	14,253	14,253	-	0.00%		
30	9797	R7412 A-G Access	-	75,000	75,000	New		
31	9797	R7413 A-G Learning Loss	-	75,000	75,000	New		
32	9797	R7425 Expanded Learning Opportunity	89,882	89,276	(606)	-0.67%		
33	9797	R7426 Expanded Learning Opportunity (Para)	-	21,144	21,144	New		
35	9797	R9003 VCSSFA Ergo Funds	2,000	-	(2,000)	-100.00%		
36	9796	Economic Uncourt. (Greater of 5% or \$65K) 0000	167,762	170,398	2,636	1.57%		
37		Economic Uncourt. %	5.00%	5.00%	0.00%	0.00%		
38	9790	R0060 Mandated Block Grant (includes one- time grant)	10,417	10,417	-	0.00%		
40	9790	Undesignated 0000	1,574,831	1,389,088	(185,743)	-11.79%		
41		ENDING FUND BALANCE	\$ 1,921,760	\$ 1,917,336	\$ (4,424)	-0.23%		

Components of Ending Fund Balance



	A	B	C	D	E	F	G
1	Peak Prep Pleasant Valley 2021-22						
2	SB 740 Eligible Expenditures						
3							
4		2021/22 Estimated Actuals Budget	Encumbrances as of 6/30/2022	Actual Expenses as of 6/30/2022	2021/22 Actual Enc. And Exp.	Remaining Balance	% Remaining
5							
6	TOTAL REVENUES	\$ 4,273,370			\$ 5,235,349	N/A	N/A
7	Revenue Adjustments	\$ -			\$ -	N/A	N/A
8	REVENUES USED FOR 80% CALCULATION	\$ 4,273,370			\$ 5,235,349	N/A	N/A
9	Less Local (Interest, Fund Raising, Startup)	\$ (10,641)			\$ (13,029)	N/A	N/A
10	Net Revenues (Used for 40% Requirement)	\$ 4,262,729			\$ 5,222,320	N/A	N/A
11	SB 740 ELIGIBLE EXPENDITURES (Functions 1000-4999)						
12	Certificated Salaries	\$ 1,760,177	\$ -	\$ 1,744,584	\$ 1,744,584	\$ 15,593	0.89%
13	Certificated Employee Benefits	367,374	-	368,100	368,100	(726)	-0.20%
14	Special Education Contracts	54,483	-	80,766	80,766	(26,283)	-48.24%
15	Total SB 740 Cert. Sal\Ben and Spec Ed Contracts	\$ 2,182,034	\$ -	\$ 2,193,450	\$ 2,193,450	\$ (11,416)	-0.52%
16	Total SB 740 Cert. Sal\Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)	51.19%	Budget Meets 40% Minimum Requirement		42.00%	Actuals Meet 40% Minimum Requirement	
17	Classified Salaries	\$ 132,906	\$ -	\$ 114,643	\$ 114,643	\$ 18,263	13.74%
18	Employee Benefits	32,262	-	30,728	30,728	1,534	4.75%
19	Books and Supplies	316,888	-	313,887	313,887	3,001	0.95%
21	Services, Other Operating	169,403	-	153,001	153,001	16,402	9.68%
24	Total Other SB 740 Expenditures	\$ 651,459	\$ -	\$ 612,259	\$ 612,259	\$ 39,200	6.02%
25	Total SB 740 EXPENDITURES (Functions 1000-4000)	\$ 2,833,493	\$ -	\$ 2,805,709.00	\$ 2,805,709.00	\$ 27,784.00	0.98%
26	Total SB 740 Expenditures as % of Total Revenue	66.31%	Budget DOES NOT Meet 80%		53.59%	Actuals DO NOT Meet 80%	
27	Percentage Over/(Under)	-13.69%			-26.41%		
28	Amount Over/(Under)	\$ (585,203)			\$ (1,382,570.01)		
29	NON SB 740 EXPENDITURES (Functions 5000-9999)						
30	Certificated Salaries	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ -	0.00%
32	Employee Benefits	8,543	-	8,791	8,791	(248)	-2.90%
34	Services, Other Operating	465,207	-	545,468	545,468	(80,261)	-17.25%
37	Total NON SB 740 EXPENDITURES (Functions 5000-9999)	\$ 521,750	\$ -	\$ 602,259	\$ 602,259	\$ (80,509)	-15.43%
38	Total NON SB 740 Expenditures as % of Total Revenue	12.21%			11.50%		
39	TOTAL EXPENDITURES/ENCUMBRANCES	\$ 3,355,243	\$ -	\$ 3,407,968	\$ 3,407,968	\$ (52,725)	-1.57%
40	NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 918,127			\$ 1,827,381		
41	Beginning Balance	\$ 1,003,633			\$ 89,955		
42	ENDING BALANCE	\$ 1,921,760			\$ 1,917,336		

Peak Prep Pleasant Valley
2021-22 Funding Determination SB 740
Expenditures by Function



Unaudited Actuals Certification

Charter Number: 2062

To the entity that approved the charter school:

2021-22 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Shalen Bishop Title: Executive Director

To the County Superintendent of Schools:

2021-22 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2021-22 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

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

For Approving Entity:

Lisa Cline
Name
Executive Director
Title
805-383-1942
Telephone
lcine@vcoe.org
E-mail Address

For Charter School:

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

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
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01	General Fund/County School Service Fund	G	
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11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
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PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,465,577.00	3,614,959.00	-19.0%
2) Federal Revenue		8100-8299	303,592.05	466,399.00	53.6%
3) Other State Revenue		8300-8599	312,467.65	86,291.00	-72.4%
4) Other Local Revenue		8600-8799	153,712.26	230,929.00	50.2%
5) TOTAL, REVENUES			5,235,348.96	4,398,578.00	-16.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,792,584.28	2,546,328.00	42.0%
2) Classified Salaries		2000-2999	114,643.46	194,327.00	69.5%
3) Employee Benefits		3000-3999	407,617.75	619,788.00	52.1%
4) Books and Supplies		4000-4999	313,887.40	302,249.00	-3.7%
5) Services and Other Operating Expenses		5000-5999	779,234.90	682,689.00	-12.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
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			3,407,967.79	4,345,381.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,827,381.17	53,197.00	-97.1%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,827,381.17	53,197.00	-97.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,689,954.85	1,917,336.02	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,954.85	1,917,336.02	13.5%
d) Other Restatements		9795	(1,600,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,954.85	1,917,336.02	2031.4%
2) Ending Net Position, June 30 (E + F1e)			1,917,336.02	1,970,533.02	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	500,602.00	New
b) Restricted Net Position		9797	347,432.89	292,036.89	-15.9%
c) Unrestricted Net Position		9790	1,569,903.13	1,177,894.13	-25.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,782,834.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	835,472.13		
4) Due from Grantor Government		9290	1,111,745.23		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	73,083.72		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			3,803,135.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	940,989.24		
2) Due to Grantor Governments		9590	9,512.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	85,297.95		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	850,000.00		
7) TOTAL, LIABILITIES			1,885,799.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,917,336.02		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,231,418.00	2,294,418.00	2.8%
Education Protection Account State Aid - Current Year		8012	65,092.00	65,092.00	0.0%
State Aid - Prior Years		8019	538,645.00	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	1,630,422.00	1,255,449.00	-23.0%
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			4,465,577.00	3,614,959.00	-19.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	41,683.00	43,080.00	3.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	128,900.74	85,642.00	-33.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,835.00	13,192.00	-36.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Other NCLB / Every Student Succeeds Act					
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	102,173.31	314,485.00	207.8%
TOTAL, FEDERAL REVENUE			303,592.05	466,399.00	53.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,417.00	10,182.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	65,259.65	76,109.00	16.6%
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	236,791.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			312,467.65	86,291.00	-72.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,388.05	5,000.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,641.21	2,000.00	-69.9%
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	140,683.00	223,929.00	59.2%
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			153,712.26	230,929.00	50.2%
TOTAL, REVENUES			5,235,348.96	4,398,578.00	-16.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,278,041.08	1,953,000.00	52.8%
Certificated Pupil Support Salaries		1200	214,999.94	290,433.00	35.1%
Certificated Supervisors' and Administrators' Salaries		1300	286,818.26	302,895.00	5.6%
Other Certificated Salaries		1900	12,725.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,792,584.28	2,546,328.00	42.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,643.46	194,327.00	69.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,643.46	194,327.00	69.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	139,654.02	203,222.00	45.5%
Health and Welfare Benefits		3401-3402	223,193.37	353,726.00	58.5%
Unemployment Insurance		3501-3502	8,023.72	13,423.00	67.3%
Workers' Compensation		3601-3602	31,469.90	45,223.00	43.7%
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	5,276.74	4,194.00	-20.5%
TOTAL, EMPLOYEE BENEFITS			407,617.75	619,788.00	52.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	222,551.80	234,784.00	5.5%
Books and Other Reference Materials		4200	1,409.80	0.00	-100.0%
Materials and Supplies		4300	86,644.89	67,465.00	-22.1%
Noncapitalized Equipment		4400	3,280.91	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			313,887.40	302,249.00	-3.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	52,310.01	60,389.00	15.4%
Dues and Memberships		5300	385.00	13,385.00	3376.6%
Insurance		5400-5450	20,413.00	25,516.00	25.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,093.96	19,096.00	517.2%
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	684,127.51	546,314.00	-20.1%
Communications		5900	18,905.42	17,989.00	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			779,234.90	682,689.00	-12.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
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%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,407,967.79	4,345,381.00	27.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,465,577.00	3,614,959.00	-19.0%
2) Federal Revenue		8100-8299	303,592.05	466,399.00	53.6%
3) Other State Revenue		8300-8599	312,467.65	86,291.00	-72.4%
4) Other Local Revenue		8600-8799	153,712.26	230,929.00	50.2%
5) TOTAL, REVENUES			5,235,348.96	4,398,578.00	-16.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,018,715.71	2,800,137.00	38.7%
2) Instruction - Related Services	2000-2999		785,850.85	864,588.00	10.0%
3) Pupil Services	3000-3999		255,029.21	368,776.00	44.6%
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		345,278.06	292,784.00	-15.2%
8) Plant Services	8000-8999		3,093.96	19,096.00	517.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,407,967.79	4,345,381.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,827,381.17	53,197.00	-97.1%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,827,381.17	53,197.00	-97.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,689,954.85	1,917,336.02	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,954.85	1,917,336.02	13.5%
d) Other Restatements		9795	(1,600,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,954.85	1,917,336.02	2031.4%
2) Ending Net Position, June 30 (E + F1e)			1,917,336.02	1,970,533.02	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	500,602.00	New
b) Restricted Net Position		9797	347,432.89	292,036.89	-15.9%
c) Unrestricted Net Position		9790	1,569,903.13	1,177,894.13	-25.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6266		50,231.39	9,040.39
6300		20,972.24	30,282.24
6536		1,556.68	1,556.68
6537		14,253.00	14,253.00
7412		75,000.00	75,000.00
7413		75,000.00	75,000.00
7425		89,275.58	61,760.58
7426		21,144.00	21,144.00
9010		0.00	4,000.00
Total, Restricted Net Position		347,432.89	292,036.89

Average Daily Attendance

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	325.46	325.46	325.46	319.60	319.60	319.60
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)	325.46	325.46	325.46	319.60	319.60	319.60
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	325.46	325.46	325.46	319.60	319.60	319.60

Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
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	
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			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00	850,000.00		850,000.00	850,000.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	850,000.00	0.00	850,000.00	850,000.00

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,407,967.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	303,592.05
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,104,375.74

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		325.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,538.42
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,743,843.12	13,485.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,743,843.12	13,485.25
B. Required effort (Line A.2 times 90%)	2,469,458.81	12,136.73
C. Current year expenditures (Line I.E and Line II.B)	3,104,375.74	9,538.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	2,598.31
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	21.41%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs

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

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

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

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,314,845.49

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)	207,776.71
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)	35,736.50
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)	243,513.21
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	243,513.21

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,018,715.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	785,850.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	255,029.21
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)	101,764.85
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
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)	3,093.96
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,164,454.58

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)	7.70%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	7.70%
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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)	<u>243,513.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (0%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.48%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 5.48%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3010	123,066.93	5,833.81	4.74%
62	3212	73,633.62	4,035.12	5.48%
62	3213	6,761.48	370.53	5.48%
62	3214	16,470.00	902.56	5.48%

Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	44,287.41		20,972.24	65,259.65
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		44,287.41	0.00	20,972.24	65,259.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	44,287.41			44,287.41
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		44,287.41	0.00	0.00	44,287.41
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	20,972.24	20,972.24
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
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	771,878.80	0.00	0.00	3,093.96	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 Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers			18.00			1.00	
3400 Opportunity Schools							
3550 Community Day Schools							
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							
5000-5999 Special Education (allocated to 5001)			2.75				
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	20.75	0.00	0.00	1.00	0.00

PCR

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

56 72553 0139592
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
Instructional Goals									
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00		
1110	Regular Education, K–12	0.00	0.00	0.00	0.00		0.00		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00		
3300	Independent Study Centers	2,031,530.80	672,675.57	2,704,206.37	304,863.77		3,009,070.14		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	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		
4760	Bilingual	0.00	0.00	0.00	0.00		0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	256,186.17	102,297.19	358,483.36	40,414.29		398,897.65		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
Other Goals									
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00			
8100	Community Services	0.00	0.00	0.00	0.00	0.00			
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			
Other Costs									
----	Food Services					0.00	0.00		
----	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
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,287,716.97	774,972.76	3,062,689.73	345,278.06	0.00	3,407,967.79		

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

56 72553 0139592
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,858,113.66	0.00	0.00	13,972.05	159,445.09	0.00	0.00			0.00	0.00	2,031,530.80
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
5000-5999	Special Education	160,602.05	0.00	0.00	0.00	95,584.12	0.00	0.00			0.00	0.00	256,186.17
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,018,715.71	0.00	0.00	13,972.05	255,029.21	0.00	0.00	0.00	0.00	0.00	0.00	2,287,716.97

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

56 72553 0139592
Form PCR

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	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	669,581.61	3,093.96	0.00	672,675.57
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	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
5000-5999	Special Education (allocated to 5001)	102,297.19	0.00	0.00	102,297.19
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		771,878.80	3,093.96	0.00	774,972.76

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	101,764.85
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	35,736.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	207,776.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	345,278.06
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,287,716.97
2	Total Allocated Costs (from Form PCR, Column 2, Total)	774,972.76
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,062,689.73
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		3,062,689.73
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.27%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	0.00	0.00

Special
Education
Maintenance of
Effort –
Actuals

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								37
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	96,428.69		96,428.69
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	72,143.31		72,143.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,981.16		1,981.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	85,633.01		85,633.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	256,186.17	0.00	256,186.17
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	102,297.18							102,297.18
	Total Indirect Costs and PCR Allocations	102,297.18	0.00	0.00	0.00	0.00	0.00	0.00	102,297.18
	TOTAL COSTS	102,297.18	0.00	0.00	0.00	0.00	256,186.17	0.00	358,483.35
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	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	41,683.00		41,683.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	41,683.00	0.00	41,683.00
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	41,683.00	0.00	41,683.00
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								41,683.00

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	96,428.69		96,428.69
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	72,143.31		72,143.31
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	1,981.16		1,981.16
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	43,950.01		43,950.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		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	214,503.17	0.00	214,503.17
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		102,297.18							102,297.18
	Total Indirect Costs and PCR Allocations		102,297.18	0.00	0.00	0.00	0.00	0.00	0.00	102,297.18
	TOTAL BEFORE OBJECT 8980		102,297.18	0.00	0.00	0.00	0.00	214,503.17	0.00	316,800.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									316,800.35
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	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	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		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	0.00	0.00	0.00
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	0.00	0.00	0.00
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)									72,712.97
	TOTAL COSTS									72,712.97

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	136,282.98	0.00
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00

3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	136,282.98	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	49.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	

3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	49.00	

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 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 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 2021-22 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 2021-22 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.

SELPA: (??)_____

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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

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.

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].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - 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 - Resources 3308 and 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 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

SELPA:

(??)	
(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 provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A

**Actual Expenditures
(LE-CY Worksheet)
FY 2021-22**

Column B

**Actual Expenditures
Comparison Year
2020-21**

Column C

**Difference
(A - B)**

358,483.35

41,683.00

316,800.35

136,282.98

0.00

136,282.98

0.00

0.00

316,800.35

136,282.98

180,517.37

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

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 state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

**Actual
FY 2021-22**

**Comparison Year
2020-21**

Difference

358,483.35

41,683.00

316,800.35

136,282.98

0.00

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

56 72553 0139592
Report SEMA

SELPA:	(??)			
	calculation		136,282.98	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	316,800.35	136,282.98	
d. Special education unduplicated pupil count		37	49	
e. Per capita state and local expenditures (A2c/A2d)		8,562.17	2,781.29	5,780.88

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.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2020-21	Difference
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	72,712.97	72,712.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	72,712.97	72,712.59	0.38

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 FY 2021-22	Comparison Year 2020-21	Difference
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	72,712.97	72,712.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		72,712.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	72,712.97	72,712.59	
b. Special education unduplicated pupil count	37	49	
c. Per capita local expenditures (B2a/B2b)	1,965.22	1,483.93	481.29

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.

SELPA: (??)

Tami Peterson
Contact Name

805-383-1972
Telephone Number

Chief Business Official
Title

tpeterson@vcoe.org
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 Object 6600 & Object 6910)		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 Object 6600 & Object 6910)		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 Object 6600 & Object 6910)		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
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

* 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								37
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,500.00	0.00	0.00	0.00	0.00	369,518.00		372,018.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	245.00	0.00	0.00	0.00	0.00	101,271.00		101,516.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,083.00		1,083.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	29,326.00		29,326.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	2,745.00	0.00	0.00	0.00	0.00	501,198.00	0.00	503,943.00
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	2,745.00	0.00	0.00	0.00	0.00	501,198.00	0.00	503,943.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,500.00	0.00	0.00	0.00	0.00	369,518.00		372,018.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	245.00	0.00	0.00	0.00	0.00	101,271.00		101,516.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,083.00		1,083.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(13,754.00)		(13,754.00)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	2,745.00	0.00	0.00	0.00	0.00	458,118.00	0.00	460,863.00
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	2,745.00	0.00	0.00	0.00	0.00	458,118.00	0.00	460,863.00
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								460,863.00

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
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	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	0.00	0.00	0.00
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	0.00	0.00	0.00
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)								235,851.00
	TOTAL COSTS								235,851.00

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

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								37
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	96,428.69		96,428.69
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	72,143.31		72,143.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,981.16		1,981.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	85,633.01		85,633.01
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	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	256,186.17	0.00	256,186.17
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 (non-add)	102,297.18							102,297.18
	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	256,186.17	0.00	256,186.17
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	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	41,683.00		41,683.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	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	41,683.00	0.00	41,683.00
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	41,683.00	0.00	41,683.00
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								41,683.00

		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)		
Object Code	Description							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	96,428.69		96,428.69
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	72,143.31		72,143.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,981.16		1,981.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	43,950.01		43,950.01
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	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	214,503.17	0.00	214,503.17
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 (non-add)	102,297.18							102,297.18
	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	214,503.17	0.00	214,503.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								214,503.17
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	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	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	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	0.00	0.00	0.00
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	0.00	0.00	0.00
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)								
	TOTAL COSTS								72,712.97
									72,712.97

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

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 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) 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 eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 budgeted 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 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B 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 eligibility 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:

SELPA: (??)

- 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:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA:

(??)

Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u> </u> <u> </u>

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).	
<u> </u> (e)	<u> </u>
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	503,943.00		
b. Less: Expenditures paid from federal sources	43,080.00		
c. Expenditures paid from state and local sources	460,863.00	316,800.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	460,863.00	316,800.35	144,062.65

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2022-23	Comparison Year 2021-22	Difference
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 state and local			

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

56 72553 0139592
Report SEMB

SELPA:	(??)			
	expenditures.			
a.	Total special education expenditures	503,943.00		
b.	Less: Expenditures paid from federal sources	43,080.00		
c.	Expenditures paid from state and local sources	460,863.00	316,800.35	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	460,863.00	316,800.35	
d.	Special education unduplicated pupil count	37	37	
e.	Per capita state and local expenditures (A2c/A2d)	12,455.76	8,562.17	3,893.59

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year 2021-22	Difference
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	235,851.00	72,712.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	235,851.00	72,712.97	163,138.03

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 FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	235,851.00	72,712.97	

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

56 72553 0139592
Report SEMB

SELPA:	<u>(??)</u>			
	Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
	Comparison year's expenditures, adjusted for MOE calculation		<u>72,712.97</u>	
	Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
	Less: 50% reduction from SECTION 2		<u>0.00</u>	
	Net expenditures paid from local sources	<u>235,851.00</u>	<u>72,712.97</u>	
b.	Special education unduplicated pupil count	<u>37</u>	<u>37</u>	
c.	Per capita local expenditures (B2a/B2b)	<u>6,374.35</u>	<u>1,965.22</u>	<u>4,409.13</u>

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.

Tami Peterson
Contact Name

805-383-1972
Telephone Number

Chief Business Official
Title

tpeterson@vcoe.org
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 Object 6600 & Object 6910)		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 Object 6600 & Object 6910)		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

SELPA: (??)

Object Code	Description	Adjustments*	Total
BUDGET - 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 Object 6600 & Object 6910)		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

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

Technical Review Checks

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Peak Prep Pleasant Valley
Pleasant Valley

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
62	7425	8590	-54.00

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

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

FUND	RESOURCE	VALUE
62	7425	-54.00

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

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%

Explanation: Costs are coded correctly.

IC-EXCEEDS-LEA-RATE - (W) - 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 changes. EXCEPTION

Explanation:The indirect cost rate used for all programs doesn't exceed the approved 5.48% rate. The approved rate is posted on the CDE website.

EXPORT CHECKS

Checks Completed.

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56-72553-0139592

Unaudited Actuals
2022-23 Budget
Technical Review Checks

Peak Prep Pleasant Valley
Pleasant Valley

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
62	3010	1000	-51,781.00

Explanation: In the 2022-23 budget, resource 3010 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Peak Prep Pleasant Valley
Proposition 30 Spending Plan for Fiscal Year 2021-22



Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a state fund called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the Local Control Funding Formula (LCFF) amount. **A corresponding reduction is made to an LEA or charter school's LCFF state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

** General administration refers to agency-wide administrative activities including governing board, superintendent, district-level fiscal, personnel, and central support services.*

** School administration refers to activities concerned with directing and managing the operation of a particular school.*

** Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

Peak Prep Pleasant Valley
Proposition 30 Spending Plan for Fiscal Year 2021-22



Object	Object Description	CSAM Function	Use of Funds (Resource 1400)	2021-22 Budget	2021-22 Actuals	Balance
8012	Prop 30 Revenues	0000	Revenues will be received quarterly	58,136	65,092	(6,956)
Total Revenues				58,136	65,092	(6,956)
1100	Teacher Salaries	1000	Teacher salaries are an appropriate use of funds	52,597	59,548	(6,951)
Certificated Salaries						
3301	Medicare/OASDI	1000	Teacher benefits and labor related costs are an appropriate use of funds	4,024	3,692	332
3401	Health Benefits	1000	Teacher benefits and labor related costs are an appropriate use of funds	-	863	(863)
3501	SUI	1000	Teacher benefits and labor related costs are an appropriate use of funds	647	30	617
3601	Workers' Compensation	1000	Teacher benefits and labor related costs are an appropriate use of funds	868	959	(91)
Employee Benefits				5,539	5,544	(5)
4300	Instructional Supplies	1000		-		-
5800	Instructional Services	1000		-		-
Non Salary Expenses				-	-	-
Total Expenses				58,136	65,092	(6,956)
Remaining Balance				-	-	-



Resolution 2022-6

High School Graduation Requirements

Minimum Graduation Requirements:

“...LEA’s will enable students to complete state requirements with needed flexibilities during any period of school closures.”

(although we didn’t close, we had students enroll with us from closed schools)

LEAs\Modify Graduation Requirements

“The Local governing board has the authority to...modify (graduation requirements beyond the state’s requirements in the Education Code).

Input:

1. Covid-19 caused many significant hardships on families the past couple of years.
2. There have been many family health challenges that have increased home responsibilities and transferring into virtual learning to meet those needs.
3. Increased anxiety and difficulty staying on top of work load.
- 4.

Process:

1. Students monitored closely in second semester
2. Counselor recommends students
3. Executive Director will **approve on a case by case basis** (This will be determine on post-graduate plans)

Resolution:
2022-6

Resolution authorizes the Executive Director or designee to determine, on a case-by-case basis, which students satisfy the specific conditions for graduation in 2023 based on a modified credit requirement.

Requirements	220 (Peak Requirements)	130 (State Requirement)
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(A)	3 yrs in English	3 years in English
(B)	2 yrs in Math	2 years in Math
(C)	2 yrs in Science	2 years in science
(D)	3 years in Social Studies	3 years in Social Studies
(E)	1 year VAPA, WL, CTE	1 year VAPA, WL, CTE
(F)	2 years in PE	2 years in PE
(G)	9 yrs in Elective	Zero yrs in Electives