

## **Peak Prep Pleasant Valley**

2150 Pickwick Drive, #304

Camarillo, CA 93010

Phone (855) 900-PEAK

[www.peak-prep.org](http://www.peak-prep.org)



**2022-23 Adopted**

### **Budget Detail**

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***Peak Prep Pleasant Valley***  
***2022-23 Adopted***  
***Budget Detail***  
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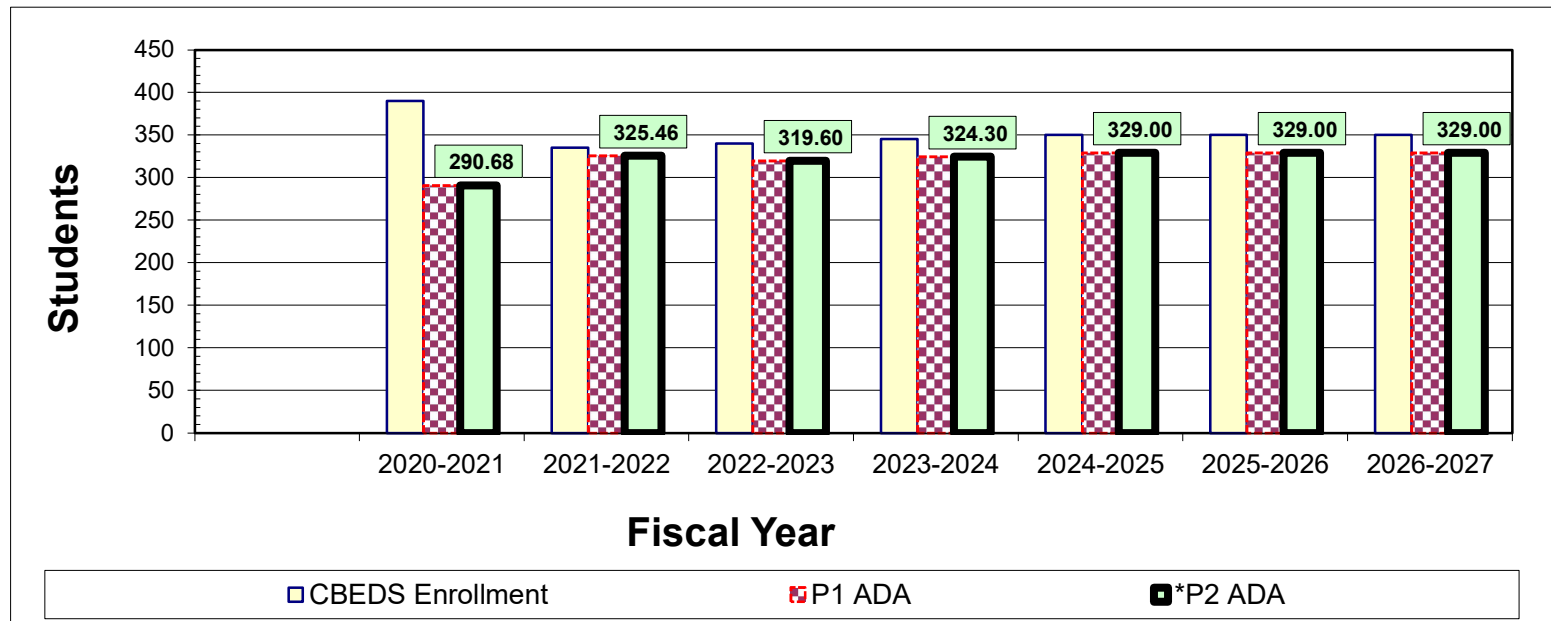


Peak Prep Pleasant Valley																				
Fiscal Year	K	1st	2nd	3rd	K-3	4th	5th	6th	4-6	7th	8th	7-8	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2020-21 CBEDS Enroll	15	16	16	22	69	19	14	17	50	25	43	68	36	57	48	62	203	390	-7	-1.76%
2021-22 CBEDS Enroll	17	14	19	17	67	21	16	18	55	25	30	55	34	31	52	41	158	335	-55	-14.10%
2021-22 Current. Enroll	27	18	17	19	81	24	21	19	64	33	31	64	41	38	53	33	165	374	-16	-4.10%
2022-23 Est. Enroll	15	11	11	15	52	50	50	17	117	15	30	45	15	26	47	38	126	340	-34	-9.09%
2023-24 Est. Enroll	15	11	11	15	52	50	50	22	122	15	30	45	15	26	47	38	126	345	5	1.47%
2024-25 Est. Enroll	15	11	11	15	52	50	50	27	127	15	30	45	15	26	47	38	126	350	5	1.45%
2025-26 Est. Enroll	15	11	11	15	52	50	50	27	127	15	30	45	15	26	47	38	126	350	0	0.00%
2026-27 Est. Enroll	15	11	11	15	52	50	50	27	127	15	30	45	15	26	47	38	126	350	0	0.00%

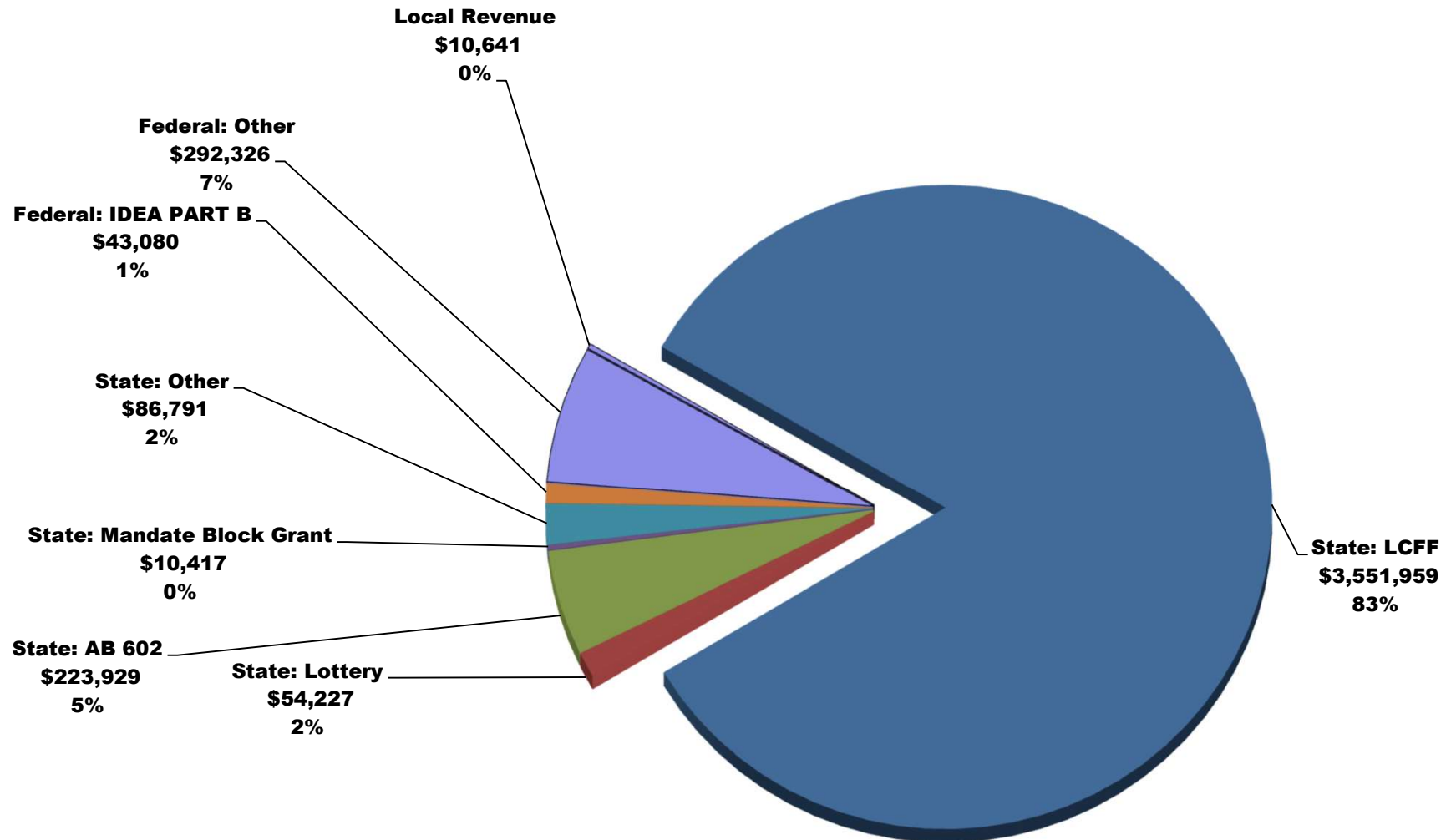
2020-21 P2 ADA	5.71	6.67	10.67	8.44	31.49	6.54	9.28	13.79	29.61	27.95	24.88	52.82	40.41	52.89	46.46	36.99	176.76	290.68
2021-22 CBEDS ADA	15.98	13.16	17.86	15.98	62.98	19.74	15.04	16.92	51.70	23.50	28.20	51.70	31.96	29.14	48.88	38.54	148.52	314.90
2021-22 Current ADA	25.38	16.92	15.98	11.86	70.14	22.56	19.74	10.05	52.35	31.02	22.38	53.40	38.54	35.72	49.82	25.49	149.57	325.46
2022-23 Est. ADA	14.10	10.34	10.34	14.10	48.88	47.00	47.00	15.98	109.98	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	319.60
2023-24 Est. ADA	14.10	10.34	10.34	14.10	48.88	47.00	47.00	20.68	114.68	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	324.30
2024-25 Est. ADA	14.10	10.34	10.34	14.10	48.88	47.00	47.00	25.38	119.38	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	329.00
2025-26 Est. ADA	14.10	10.34	10.34	14.10	48.88	47.00	47.00	25.38	119.38	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	329.00
2026-27 Est. ADA	14.10	10.34	10.34	14.10	48.88	47.00	47.00	25.38	119.38	14.10	28.20	42.30	14.10	24.44	44.18	35.72	118.44	329.00

**Peak Prep Pleasant Valley  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

Fiscal Year	CBEDS Enrollment	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
				#	%	#	%	
2020-2021	390	290.68	290.68	(7.00)	-1.76%	-	0.00%	74.53%
2021-2022	335	325.46	325.46	(55.00)	-14.10%	34.78	11.97%	97.15%
2022-2023	340	319.60	319.60	5.00	1.49%	(5.86)	-1.80%	94.00%
2023-2024	345	324.30	324.30	5.00	1.47%	4.70	1.47%	94.00%
2024-2025	350	329.00	329.00	5.00	1.45%	4.70	1.45%	94.00%
2025-2026	350	329.00	329.00	-	0.00%	-	0.00%	94.00%
2026-2027	350	329.00	329.00	-	0.00%	-	0.00%	94.00%

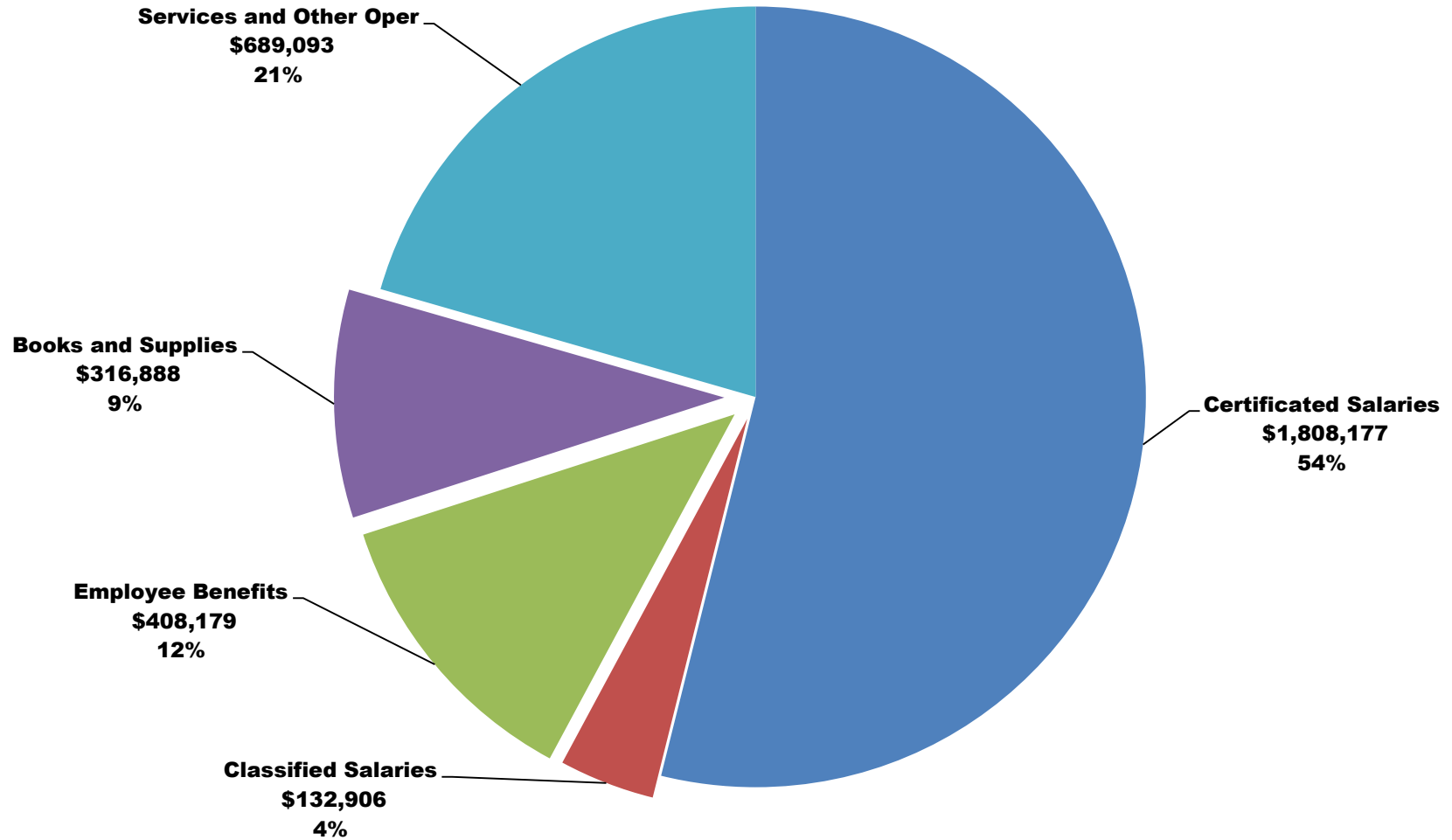


**Peak Prep Pleasant Valley  
2021-22 Revenues  
\$4,273,370  
\$ 13,130 per ADA (325.46)**



	A	B	C	M	P	Q	R	S	T
1	Peak Prep Pleasant Valley								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22	2022/23	2022/23 vs 2021/22			
4				Estimated	Adopted	Budget Change			
5	Object	Description	Comments	Actuals	Budget			2023/24	2024/25
6								Budget	Budget
7		<b>LCFF Sources</b>							
8	8011	Local Control Funding Formula		\$ 2,231,418	\$ 2,294,418	\$ 63,000	2.82%	\$ 2,513,462	2,672,781
10	8012	Education Protection Act (Prop 30)		65,092	65,092	-	0.00%	65,092	65,092
11	8019	Local Control Funding Formula	Prior Year Adjustment	(47,268)	-	47,268	-100.00%	-	-
13	8096	In Lieu Taxes		1,255,449	1,255,449	-	0.00%	1,255,449	1,255,449
14	8096	In Lieu Taxes	Prior Year Adjustment	47,268	-	(47,268)	-100.00%	-	-
15		<b>Total LCFF Sources</b>		<b>\$ 3,551,959</b>	<b>\$ 3,614,959</b>	<b>\$ 63,000</b>	<b>1.77%</b>	<b>\$ 3,834,003</b>	<b>\$ 3,993,322</b>
16		<b>Federal Sources</b>							
17	8181	Special Ed	IDEA Part B	\$ 43,080	\$ 43,080	\$ -	0.00%	\$ 43,080	\$ 43,080
18	8290	Federal	ESSER II 3212 (\$28,981)	73,634	28,981	(44,653)	-60.64%	-	-
19	8290	Federal	ESSER III 3213 (\$417,180)	5,711	240,690	234,979	4114.50%	170,779	-
20	8290	Federal	ESSER III 3214 (\$44,814)	60,909	44,814	(16,095)	-26.42%	-	-
21	8290	Federal	Title I, Part A 3010 (includes prior year)	121,235	85,642	(35,593)	-29.36%	85,642	85,642
22	8290	Federal	Title II, Part A 4035 (includes prior year)	20,837	13,192	(7,645)	-36.69%	13,192	13,192
23	8290	Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%	10,000	10,000
24									
25		<b>Total Federal Sources</b>		<b>\$ 335,406</b>	<b>\$ 466,399</b>	<b>\$ 130,993</b>	<b>39.06%</b>	<b>\$ 322,693</b>	<b>\$ 151,914</b>
26		<b>Other State Revenue</b>							
27	8550	Mandate Block Grant		\$ 10,417	\$ 10,182	\$ (235)	-2.26%	\$ 10,617	\$ 10,698
28	8560	Unrestricted Lottery	325.46 ADA x 1.04446 @ \$163	55,409	54,411	(998)	-1.80%	55,211	56,011
29	8560	Unrestricted Lottery	Prior Year Adjustment	(16,226)	-	16,226	-100.00%	-	-
30	8560	Restricted Lottery	325.46 ADA x 1.04446 @ \$65	22,095	21,698	(397)	-1.80%	22,017	22,336
31	8560	Restricted Lottery	Prior Year Adjustment	(7,051)	-	7,051	-100.00%	-	-
32	8590	Other State Revenue	Educator Effectiveness 6266	70,058	-	(70,058)	-100.00%	-	-
33	8590	Other State Revenue	Special Ed ADR 6536	2,534	-	(2,534)	-100.00%	-	-
34	8590	Other State Revenue	Special Ed LRS 6537	14,253	-	(14,253)	-100.00%	-	-
35	8590	Other State Revenue	ELO 7425	(54)	-	54	-100.00%	-	-
38		<b>Total Other State Revenue</b>		<b>\$ 151,435</b>	<b>\$ 86,291</b>	<b>\$ (65,144)</b>	<b>-43.02%</b>	<b>\$ 87,845</b>	<b>\$ 89,045</b>
39		<b>Other Local Revenue</b>							
40	8660	Interest		\$ 5,000	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ 5,000
41	8699	Other Local Revenue	Misc. 0000	3,641	-	(3,641)	-100.00%	-	-
42	8699	Other Local Revenue	VCSSFA Ergo Funds 9003	2,000	2,000	-	0.00%	2,000	2,000
43	8792	Apportionment Transfer Sped	AB 602	223,929	223,929	-	0.00%	223,929	223,929
45		<b>Total Other Local Revenue</b>		<b>\$ 234,570</b>	<b>\$ 230,929</b>	<b>\$ (3,641)</b>	<b>-1.55%</b>	<b>\$ 230,929</b>	<b>\$ 230,929</b>
46		<b>TOTAL REVENUES</b>		<b>\$ 4,273,370</b>	<b>\$ 4,398,578</b>	<b>\$ 125,208</b>	<b>2.93%</b>	<b>\$ 4,475,470</b>	<b>\$ 4,465,210</b>

**Peak Prep Pleasant Valley  
2021-22 Expenditures  
\$3,355,243  
\$10,309 per ADA (325.46)**



	A	B	C	M	P	Q	R	S	T
1	Peak Prep Pleasant Valley								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22	2022/23	2022/23 vs 2021/22 Budget			
4				Estimated	Adopted	Change			
5	Object	Description	Comments	Actuals	Budget			2023/24	2024/25
6		<b>Certificated Salaries</b>						Budget	Budget
7	1100	Teachers	23.55 FTE Teachers	\$ 1,246,359	\$ 1,702,217	\$ 455,858	36.58%	\$ 1,676,637	\$ 1,551,847
8	1130	Teachers - Stipends	Lead Teacher, Summer School, McKinney-Vento, College/Career Readiness, Assessment & Diagnostics, CALPADS, 504 Coordinator, SEL, Induction Mentor, Admin, <b>10% Bonus</b>	62,500	250,783	188,283	301.25%	76,000	76,000
9	1200	Certificated Pupil Support	2.0 FTE Counselor, 1.0 FTE Psychologist, 0.375 FTE Speech Pathologist	215,000	290,433	75,433	35.09%	296,484	303,148
10	1300	Administration	1.0 FTE Superintendent, 1.0 FTE Principal	281,818	300,395	18,577	6.59%	292,534	296,665
11	1330	Administrative Stipend	Special Education Admin Stipend	2,500	2,500	-	0.00%	2,500	2,500
13									
14		<b>Total Certificated Salaries</b>		<b>\$ 1,808,177</b>	<b>\$ 2,546,328</b>	<b>\$ 738,151</b>	<b>40.82%</b>	<b>\$ 2,344,155</b>	<b>\$ 2,230,160</b>
15		<b>Classified Salaries</b>							
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	194,327	81,483	72.21%	200,093	210,105
18									
19		<b>Total Classified Salaries</b>		<b>\$ 132,906</b>	<b>\$ 194,327</b>	<b>\$ 61,421</b>	<b>46.21%</b>	<b>\$ 200,093</b>	<b>\$ 210,105</b>
20		<b>Benefits</b>							
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	188,444	57,086	43.46%	179,328	170,607
24	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	10,168	14,778	4,610	45.34%	15,307	16,073
25	3401	Health and Welfare	\$10,010 Single, \$15,360 2-Party, \$19,500 Family for full-time employees	201,074	307,754	106,680	53.06%	311,304	292,336
26	3402	Health and Welfare	\$10,010 Single, \$15,360 2-Party, \$19,500 Family for full-time employees	18,955	45,972	27,017	142.53%	48,384	50,688
27	3500	State Unemployment Insurance	0.50%	9,342	13,423	4,081	43.68%	12,721	12,201
28	3600	Workers' Compensation	1.6500%	32,005	45,223	13,218	41.30%	41,980	40,264
29	3900	Miscellaneous Benefits	Life/AD&D, Disability Insurance	5,277	4,194	(1,083)	-20.52%	5,846	5,846
30		<b>Total Benefits</b>		<b>\$ 408,179</b>	<b>\$ 619,788</b>	<b>\$ 211,609</b>	<b>51.84%</b>	<b>\$ 614,870</b>	<b>\$ 588,016</b>
31		<b>Books and Supplies</b>							
32	4100	Textbooks Curriculum	Accelerate, Edgenuity R0000/0709/6300	\$ 222,552	\$ 229,229	\$ 6,677	3.00%	\$ 236,105	243,189
33	4100	Textbooks Curriculum	ELO Summer School/Supplemental SpEd R7425	5,555	5,555	-	0.00%	-	-
34	4300	Materials and Supplies	Office Supplies F2700	2,500	2,575	75	0	2,652	2,732
35	4300	Materials and Supplies	Instructional Supplies R0000/0709/4127, F1000	63,000	64,890	1,890	0	66,837	68,842
36	4300	Materials and Supplies	ESSER II R3212 (Chromebooks)	13,285	-	(13,285)	-100.00%	-	-
37	4300	Materials and Supplies	ESSER III R3213 (Teacher Supplies)	5,711	-	(5,711)	-100.00%	-	-

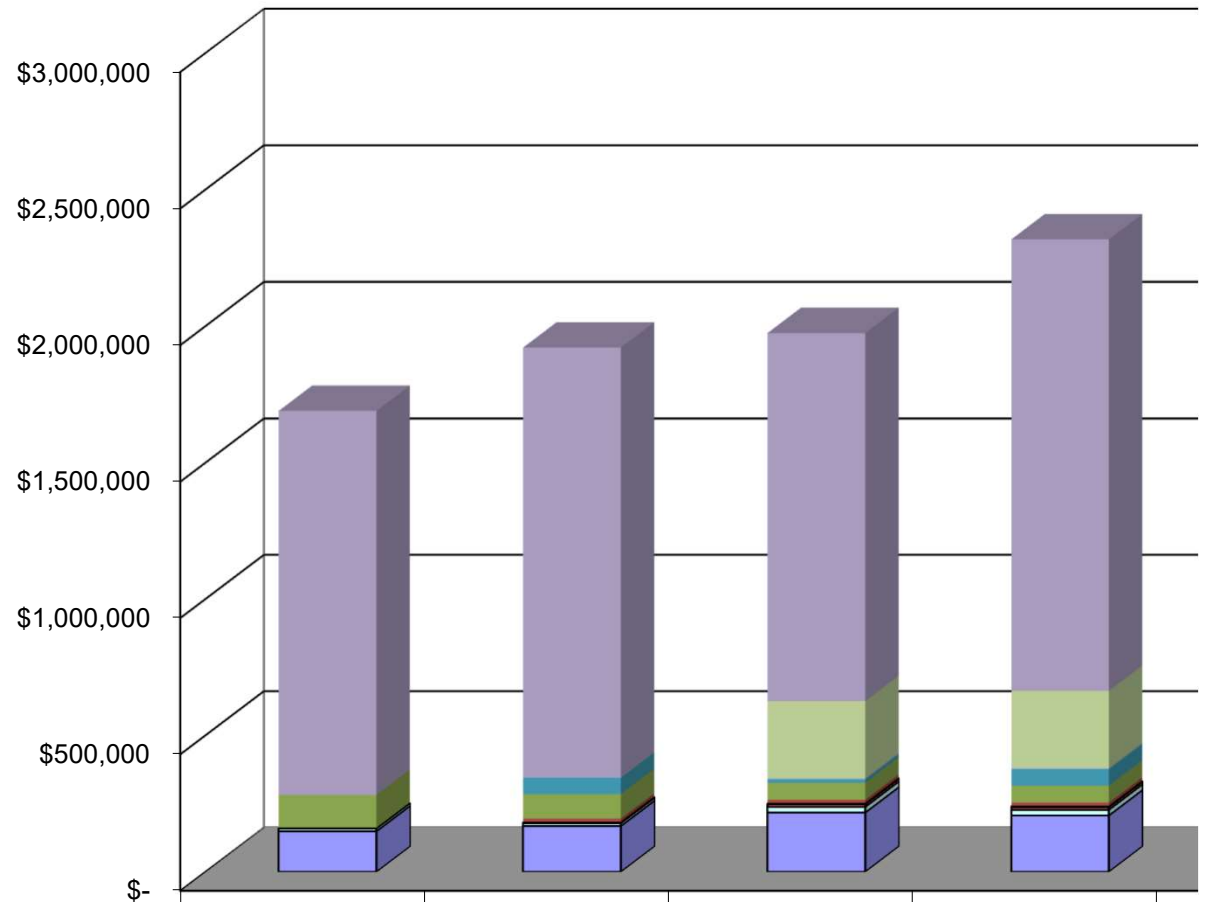


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1	Peak Prep Pleasant Valley								
2	Based on Governor's 2022-23 Budget Proposal								
3				2021/22	2022/23	2022/23 vs 2021/22 Budget			
4				Estimated	Adopted	Change			
5	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>Actuals</b>	<b>Budget</b>			<b>2023/24</b>	<b>2024/25</b>
38	4300	Materials and Supplies	Special Ed R3310/6500	1,004	-	(1,004)	-100.00%	-	-
39	4400	Non-capitalized Equipment	Teacher Laptops R0000/F1000	2,387	-	(2,387)	-100.00%	-	-
40	4400	Non-capitalized Equipment	ESSER II R3212 (Laptop)	894	-	(894)	-100.00%	-	-
42		<b>Total Books and Supplies</b>		<b>\$ 316,888</b>	<b>\$ 302,249</b>	<b>\$ (14,639)</b>	<b>-4.62%</b>	<b>\$ 305,594</b>	<b>\$ 314,762</b>
43		<b>Other Services and Operating</b>							
47	5200	Travel and Conference	Mileage F2700	\$ 5,050	\$ 5,202	\$ 152	3.00%	\$ 5,358	\$ 5,518
48	5220	Travel and Conference	Staff Development F1000 (includes R4035)	18,616	19,174	558	3.00%	19,750	20,342
49	5220	Travel and Conference	Staff Development F2700 (includes R4035)	5,327	5,487	160	3.00%	5,651	5,821
50	5220	Travel and Conference	Staff Development R6266 (Educator Effectiveness)	4,482	26,200	21,718	484.56%	-	-
51	5220	Travel and Conference	Staff Development R6500/F1120	4,200	4,326	126	3.00%	4,456	4,589
52		<b>Total Travel and Conference</b>		<b>\$ 37,675</b>	<b>\$ 60,389</b>	<b>\$ 22,714</b>	<b>60.29%</b>	<b>\$ 35,214</b>	<b>\$ 36,271</b>
53	5300	Dues and Memberships	A Plus, CSDC, NHS	\$ 3,030	\$ 13,385	\$ 10,355	341.75%	\$ 13,787	\$ 14,200
54		<b>Total Dues and Memberships</b>		<b>\$ 3,030</b>	<b>\$ 13,385</b>	<b>\$ 10,355</b>	<b>341.75%</b>	<b>\$ 13,787</b>	<b>\$ 14,200</b>
55									
56	5450	Insurance	Liability Insurance	\$ 20,413	\$ 25,516	\$ 5,103	25.00%	\$ 31,895	\$ 32,852
57		<b>Total Insurance</b>		<b>\$ 20,413</b>	<b>\$ 25,516</b>	<b>\$ 5,103</b>	<b>25.00%</b>	<b>\$ 31,895</b>	<b>\$ 32,852</b>
64	5600	Facilities	Facility Rent F8700	\$ 18,540	\$ 19,096	\$ 556	3.00%	\$ 19,669	\$ 20,259
65		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 18,540</b>	<b>\$ 19,096</b>	<b>\$ 556</b>	<b>3.00%</b>	<b>\$ 19,669</b>	<b>\$ 20,259</b>
66	5800	Professional Services	Other Administrative Services, Graduation, Student Info. Systems, Enrollment, Parsec, Transcripts R0000, F2700	\$ 52,380	\$ 53,951	\$ 1,571	3.00%	\$ 55,570	\$ 57,237
67	5800	Professional Services	General Administration, Marketing R0000, F7200	38,000	39,140	1,140	3.00%	40,314	41,524
68	5800	Professional Services	Oversight Fee 1% R0000, F7600	35,520	36,150	630	1.77%	38,340	39,933
69	5800	Professional Services	Google Suite, Doc Hub, Zoom, GoToMeeting R0000, F1000	9,643	9,932	289	3.00%	10,230	10,537
71	5800	Professional Services	Student Testing Services R0000, F3160	30,300	31,209	909	3.00%	32,145	33,110
72	5800	Professional Services	ESSER II R3212 (Class Technologies)	14,736	-	(14,736)	-100.00%	-	-
73	5800	Professional Services	Special Ed R3310/R6500 - SpEd NPA Consultant	54,483	25,000	(29,483)	-54.11%	25,000	25,000
74	5800	Professional Services	Educator Effectiveness R6266	4,174	9,500	5,326	127.60%	-	-
77	5800	Professional Services	Potential Savings	-	-	-	0.00%	-	-
78	5801	Professional Services	Audit Cost R0000,F7190	25,000	15,000	(10,000)	-40.00%	15,450	15,914
79	5803	Professional Services	BSA Fees R0000, F2700/F7200)	287,734	296,432	8,698	3.02%	301,622	300,929
80	5899	Professional Services	Legal F7100	40,000	30,000	(10,000)	-25.00%	30,000	30,000
81		<b>Total Professional Services</b>		<b>\$ 591,970</b>	<b>\$ 546,315</b>	<b>\$ (45,655)</b>	<b>-7.71%</b>	<b>\$ 548,672</b>	<b>\$ 554,183</b>
82	5901	Communication	Phone	\$ 7,558	\$ 7,785	\$ 227	3.00%	\$ 8,018	\$ 8,259
83	5902	Communication	Phone/Internet	4,907	5,054	147	3.00%	5,206	5,362
84	5903	Communication	Mail Merge	5,000	5,150	150	3.00%	5,305	5,464
85		<b>Total Communication</b>		<b>\$ 17,465</b>	<b>\$ 17,989</b>	<b>\$ 524</b>	<b>3.00%</b>	<b>\$ 18,529</b>	<b>\$ 19,084</b>
86		<b>Total Other Services and Operating</b>		<b>\$ 689,093</b>	<b>\$ 682,690</b>	<b>\$ (6,403)</b>	<b>-0.93%</b>	<b>\$ 667,766</b>	<b>\$ 676,850</b>

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1	Peak Prep Pleasant Valley								
2	Based on Governor's 2022-23 Budget Proposal								
3	Object	Description	Comments	2021/22	2022/23	2022/23 vs 2021/22 Budget		2023/24	2024/25
4				Estimated	Adopted	Change			
5				Actuals	Budget				
94					TOTAL EXPENDITURES	\$ 3,355,243	\$ 4,345,381		

	A	B	C	M	P	Q	R	S	T	W
1	Peak Prep Pleasant Valley									
2	Based on Governor's 2022-23 Budget Proposal									
3						2022/23 vs 2021/22 Budget Change				
4										
5	Object	Description	2021/22 Estimated Actuals	2022/23 Adopted Budget			2023/24 Budget	2024/25 Budget		
6		REVENUES:	Enrollment 335	Enrollment 340			Enrollment 345	Enrollment 350	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	\$ 3,614,959	\$ 63,000	1.77%	\$ 3,834,003	\$ 3,993,322	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	466,399	130,993	39.06%	322,693	151,914		
9	8300-8599	Other State	151,435	86,291	(65,144)	-43.02%	87,845	89,045		
10	8600-8799	Other Local	234,570	230,929	(3,641)	-1.55%	230,929	230,929		
11		TOTAL REVENUES	\$ 4,273,370	\$ 4,398,578	\$ 125,208	2.93%	\$ 4,475,470	\$ 4,465,210		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 1,808,177	\$ 2,546,328	\$ 738,151	40.82%	\$ 2,344,155	\$ 2,230,160	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	194,327	61,421	46.21%	200,093	210,105	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	619,788	211,609	51.84%	614,870	588,016		
16	4000-4999	Books and Supplies	316,888	302,249	(14,639)	-4.62%	305,594	314,762		
17	5000-5999	Services and Other Operating	689,093	682,690	(6,403)	-0.93%	667,766	676,850		
20		TOTAL EXPENDITURES	\$ 3,355,243	\$ 4,345,381	\$ 990,138	29.51%	\$ 4,132,478	\$ 4,019,892		
21		NET INCREASE/(DECREASE)	\$ 918,127	\$ 53,197	\$ (864,930)	-94.21%	\$ 342,992	\$ 445,318		
22	9791	Beginning Balance	\$ 1,689,955	\$ 1,921,760	\$ 231,805	13.72%	\$ 1,974,957	\$ 2,317,949		
23	9795	Other Restatements	(686,322)	-	686,322.00	(1.00)	-	-	Accel settlement adjustment to beginning balance	
24		ENDING FUND BALANCE	\$ 1,921,760	\$ 1,974,957	\$ 53,197	2.77%	\$ 2,317,949	\$ 2,763,266		
25		COMPONENTS OF ENDING FUND BALANCE								
26	9797	R6266 Educator Effectivness	\$ 60,081	\$ 11,975	\$ (48,106)	-80.07%	\$ 60,081	\$ -		
27	9797	R6300 Lottery Restricted	-	9,310	9,310	New	9,310	9,310		
28	9797	R6536 State Special Education ADR	2,534	2,534	-	0.00%	2,534	2,534		
29	9797	R6537 State Special Education LRS	14,253	14,253	-	0.00%	14,253	14,253		
30	9797	R7425 Expanded Learning Opportunity	89,882	62,313	(27,569)	-30.67%	62,313	-		
33	9797	R9003 VCSSFA Ergo Funds	2,000	4,000	2,000	100.00%	4,000	4,000		
34	9796	Economic Uncourt. (Greater of 5% or \$65K) 0000	167,762	217,269	49,507	29.51%	206,624	200,995		
35		Economic Uncourt. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
36	9790	R0060 Mandated Block Grant (includes one- time grant)	10,417	20,599	10,182	97.74%	20,599	20,599		
37	9796	Designated Accel Settlement Payments	-	283,333	283,333	New	283,333	283,333	Payment Plan for Accel Settlement	
38	9790	Undesignated 0000	1,574,831	1,349,371	(225,460)	-14.32%	1,654,902	2,228,242		
39		ENDING FUND BALANCE	\$ 1,921,760	\$ 1,974,957	\$ 53,197	2.77%	\$ 2,317,949	\$ 2,763,266		

## Components of Ending Fund Balance

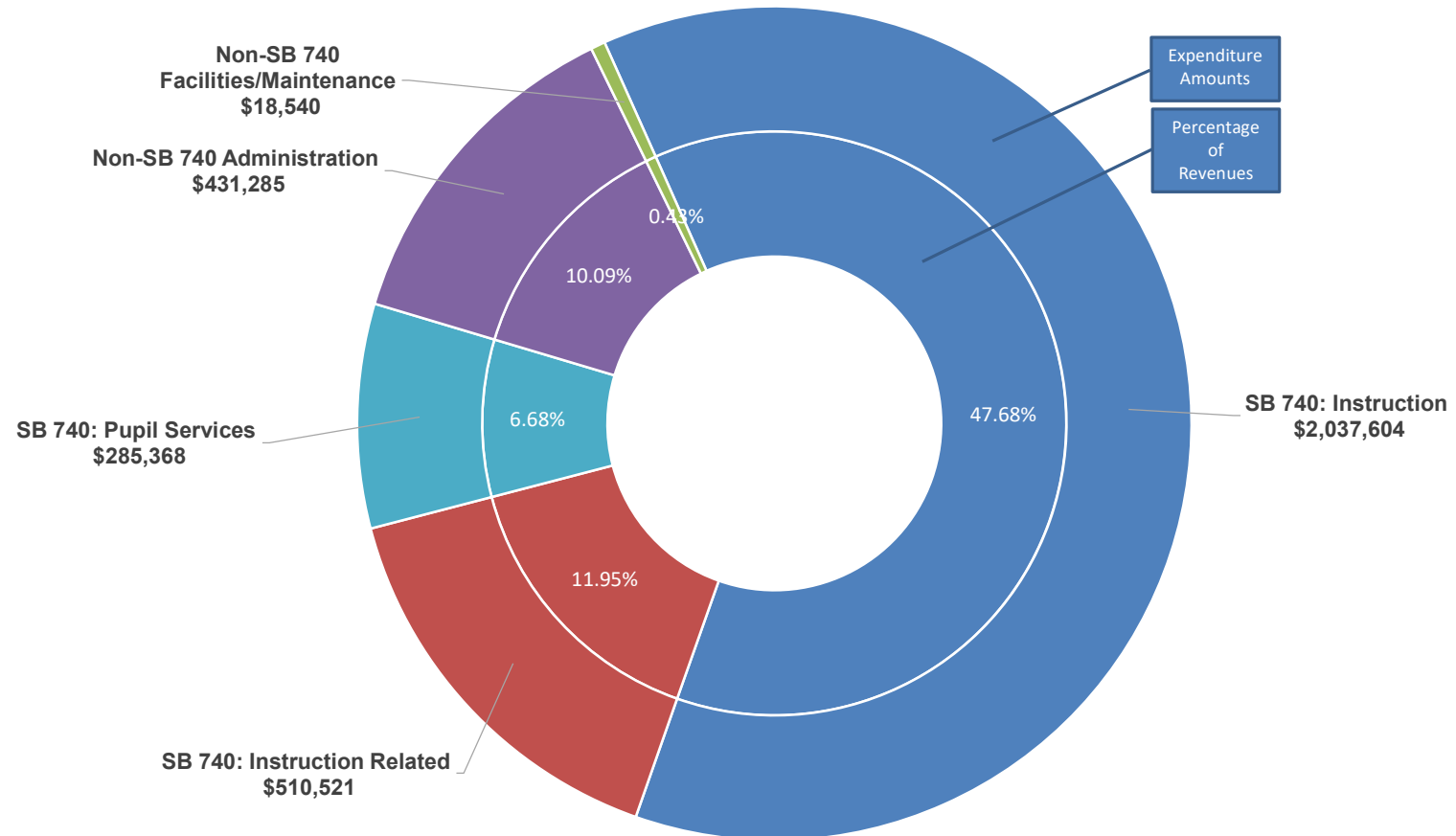


	2020-21	2021-22	2022-23	2023-24	
Undesignated	\$1,408,077	\$1,574,831	\$1,349,371	\$1,654,902	
Accel Settlement	\$-	\$-	\$283,333	\$283,333	
VCSSFA Ergo Funds	\$-	\$2,000	\$4,000	\$4,000	
Educator Effectiveness	\$-	\$60,081	\$11,975	\$60,081	
ELO Grant	\$122,956	\$89,882	\$62,313	\$62,313	

	A	B	D	E	F	G	H	I	J	K
1	Peak Prep Pleasant Valley									
2	ACTUAL EXPENDITURES TO DATE									
3				Actual	Actual	Total	%	%	Balance Remaining	
4			2021-22	Encumbrances	Expenditures	Enc/Exp	Enc.	Exp.		
5	Object	Description	Estimated Actuals	as of 6/15/2022	as of 6/15/2022	as of 6/15/2022	To Date	To Date	Amount	%
6		<b>Certificated Salaries</b>								
7	1000	Certificated Salaries	\$ 1,808,177	\$ 179,411	\$ 1,589,703	\$ 1,769,114	9.92%	87.92%	\$ 39,063	2.16%
8	2000	Classified Salaries	132,906	9,511	103,535	113,046	7.16%	77.90%	19,860	14.94%
9	3000	Employee Benefits	408,179	36,687	371,718	408,405	8.99%	91.07%	(226)	-0.06%
10	4100	Textbooks	228,107	-	222,552	222,552	0.00%	97.56%	5,555	2.44%
11	4200	Books and Other Reference M	-	1,410	-	1,410	New	0.00%	(1,410)	New
12	4300	Materials and Supplies	85,500	4,221	81,905	86,126	4.94%	95.80%	(626)	-0.73%
13	4400	Non-capitalized Equipment	3,281	-	3,281	3,281	0.00%	100.00%	-	0.00%
15	5200	Travel and Conference	37,675	-	48,078	48,078	0.00%	127.61%	(10,403)	-27.61%
16	5300	Memberships and Dues	3,030	-	385	385	0.00%	12.71%	2,645	87.29%
17	5400	Insurance	20,413	-	20,413	20,413	0.00%	100.00%	-	0.00%
19	5600	Rentals, Leases, and Repairs	18,540	-	3,094	3,094	0.00%	16.69%	15,446	83.31%
20	5800	Professional Services	591,970	173,214	304,655	477,869	29.26%	51.46%	114,101	19.27%
21	5900	Communication	17,465	-	17,562	17,562	0.00%	100.56%	(97)	-0.56%
24		<b>TOTAL EXPENDITURES</b>	<b>\$ 3,355,243</b>	<b>\$ 404,454</b>	<b>\$ 2,766,881</b>	<b>\$ 3,171,335</b>	<b>12.05%</b>	<b>82.46%</b>	<b>\$ 183,908</b>	<b>5.48%</b>

	A	B	C	D	E	F	G
1	<b>Peak Prep Pleasant Valley 2021-22</b>						
2	<b>SB 740 Eligible Expenditures</b>						
3							
4		<b>2021/22 Estimated Actuals Budget</b>	<b>Encumbrances as of 6/15/2022</b>	<b>Actual Expenses as of 6/15/2022</b>	<b>2021/22 Actual Enc. And Exp.</b>	<b>Remaining Balance</b>	<b>% Remaining</b>
5							
6	<b>TOTAL REVENUES</b>	<b>\$ 4,273,370</b>			<b>\$ 4,273,370</b>	<b>N/A</b>	<b>N/A</b>
7	<b>Revenue Adjustments</b>	<b>\$ -</b>			<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
8	<b>REVENUES USED FOR 80% CALCULATION</b>	<b>\$ 4,273,370</b>			<b>\$ 4,273,370</b>	<b>N/A</b>	<b>N/A</b>
9	<b>Less Local (Interest, Fund Raising, Startup)</b>	<b>\$ (10,641)</b>			<b>\$ (10,641)</b>	<b>N/A</b>	<b>N/A</b>
10	<b>Net Revenues (Used for 40% Requirement)</b>	<b>\$ 4,262,729</b>			<b>\$ 4,262,729</b>	<b>N/A</b>	<b>N/A</b>
11	<b>SB 740 ELIGIBLE EXPENDITURES (Functions 1000-4999)</b>						
12	Certificated Salaries	\$ 1,760,177	\$ 175,411	\$ 1,545,703	\$ 1,721,114	\$ 39,063	2.22%
13	Certificated Employee Benefits	367,374	32,926	336,110	369,036	(1,662)	-0.45%
14	Special Education Contracts	54,483	-	60,581	60,581	(6,098)	-11.19%
15	<b>Total SB 740 Cert. Sal\Ben and Spec Ed Contracts</b>	<b>\$ 2,182,034</b>	<b>\$ 208,337</b>	<b>\$ 1,942,394</b>	<b>\$ 2,150,731</b>	<b>\$ 31,303</b>	<b>1.43%</b>
16	<b>Total SB 740 Cert. Sal\Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)</b>	<b>51.19%</b>	<b>Budget Meets 40% Minimum Requirement</b>		<b>50.45%</b>	<b>Actuals Meet 40% Minimum Requirement</b>	
17	Classified Salaries	\$ 132,906	\$ 9,511	\$ 103,535	\$ 113,046	\$ 19,860	14.94%
18	Employee Benefits	32,262	2,950	27,630	30,580	1,682	5.21%
19	Books and Supplies	316,888	5,631	307,738	313,369	3,519	1.11%
21	Services, Other Operating	169,403	12,712	138,820	151,532	17,871	10.55%
23	Reserve for Oxnard Facility Lease	-	-	-	-	-	0.00%
24	<b>Total Other SB 740 Expenditures</b>	<b>\$ 651,459</b>	<b>\$ 30,804</b>	<b>\$ 577,723</b>	<b>\$ 608,527</b>	<b>\$ 42,932</b>	<b>6.59%</b>
25	<b>Total SB 740 EXPENDITURES (Functions 1000-4000)</b>	<b>\$ 2,833,493</b>	<b>\$ 239,141.00</b>	<b>\$ 2,520,117.00</b>	<b>\$ 2,759,258.00</b>	<b>\$ 74,235.00</b>	<b>2.62%</b>
26	<b>Total SB 740 Expenditures as % of Total Revenue</b>	<b>66.31%</b>	<b>Budget DOES NOT Meet 80%</b>		<b>64.57%</b>	<b>Actuals DO NOT Meet 80%</b>	
27	<b>Percentage Over/(Under)</b>	<b>-13.69%</b>			<b>-15.43%</b>		
28	<b>Amount Over/(Under)</b>	<b>\$ (585,203)</b>			<b>\$ (659,437.81)</b>		
29	<b>NON SB 740 EXPENDITURES (Functions 5000-9999)</b>						
30	Certificated Salaries	\$ 48,000	\$ 4,000	\$ 44,000	\$ 48,000	\$ -	0.00%
32	Employee Benefits	8,543	811	7,979	8,790	(247)	-2.89%
34	Services, Other Operating	465,207	160,501	194,786	355,287	109,920	23.63%
37	<b>Total NON SB 740 EXPENDITURES (Functions 5000-9999)</b>	<b>\$ 521,750</b>	<b>\$ 165,312</b>	<b>\$ 246,765</b>	<b>\$ 412,077</b>	<b>\$ 109,673</b>	<b>21.02%</b>
38	<b>Total NON SB 740 Expenditures as % of Total Revenue</b>	<b>12.21%</b>			<b>9.64%</b>		
39	<b>TOTAL EXPENDITURES/ENCUMBRANCES</b>	<b>\$ 3,355,243</b>	<b>\$ 404,453</b>	<b>\$ 2,766,882</b>	<b>\$ 3,171,335</b>	<b>\$ 183,908</b>	<b>5.48%</b>
40	<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 918,127</b>			<b>\$ 1,102,035</b>		
41	<b>Beginning Balance</b>	<b>\$ 1,003,633</b>			<b>\$ 1,003,633</b>		
42	<b>ENDING BALANCE</b>	<b>\$ 1,921,760</b>			<b>\$ 2,105,668</b>		

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



	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	MAY														
A. BEGINNING CASH		\$ 1,577,951.84	\$ 1,625,193.11	\$ 2,462,392.89	\$ 2,225,626.14	\$ 2,139,895.46	\$ 2,059,069.02	\$ 1,470,590.91	\$ 1,375,568.21	\$ 1,494,157.00	\$ 1,544,542.59	\$ 1,638,362.32	\$ 1,584,354.31		\$ 1,577,951.84
B. RECEIPTS															
LCFF															
LCFF State Aid	8011	56,329.00	56,329.00	101,392.00	101,392.00	101,392.00	101,392.00	101,392.00	180,177.00	180,177.00	180,177.00	180,177.00	-	891,092.00	2,231,418.00
Education Protection Account (EPA)	8012	-	-	14,534.00	-	-	14,534.00	-	-	3,874.00	-	-	-	32,150.00	65,092.00
RevLimStAdPri	8019	-	-	-	-	-	-	-	-	(47,268.00)	-	-	-	-	(47,268.00)
In-Lieu to Charter	8096	-	-	64,650.00	129,300.00	86,200.00	86,200.00	-	172,400.00	86,200.00	71,889.00	35,945.00	35,945.00	486,720.00	1,255,449.00
In-Lieu to Charter (PRY)	8096	-	-	-	-	-	-	-	-	47,268.00	-	-	-	-	47,268.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-	-	-	43,080.00	43,080.00
Title I, Part A 3010	8290	-	-	-	27,799.00	(11,700.26)	-	7,601.00	-	-	-	-	42,778.00	54,757.26	121,235.00
ESSER II Fund 3212	8290	-	-	-	-	-	161,481.00	-	(109,046.30)	-	30,063.00	(30,063.00)	-	21,199.30	73,634.00
ESSER II Fund 3212 PYR	8290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER III Fund 3213	8290	-	39,058.00	-	-	-	13,803.00	-	-	-	8,235.00	(8,235.00)	-	(47,150.00)	5,711.00
ESSER III Fund 3213 PYR	8290	-	-	-	-	-	-	-	-	-	8,235.00	8,235.00	-	(8,235.00)	-
ESSER III Fund 3214	8290	-	-	-	-	-	-	-	-	-	-	-	-	60,909.00	60,909.00
Title II, Part A 4035	8290	-	2,755.00	(2,755.00)	2,755.00	(620.00)	-	5,510.00	301.00	-	-	-	1,433.00	11,458.00	20,837.00
ESSA Title IV 4127	8290	-	-	-	2,500.00	-	-	-	-	-	-	-	-	7,500.00	10,000.00
Mandated Block Grant	8550	-	-	-	-	-	10,417.00	-	-	-	-	-	-	-	10,417.00
Lottary Unrestricted 1100	8560	-	-	8,772.36	-	(9,820.23)	-	-	(181.57)	9,568.41	-	-	-	30,844.03	39,183.00
Lottary Restricted 6300	8560	-	-	9,580.22	-	(10,304.49)	-	-	(6,326.97)	-	-	-	-	22,095.24	15,044.00
Educator Effectiveness 6266	8590	-	-	-	-	-	-	56,046.00	-	-	-	-	-	14,012.00	70,058.00
SpEd ADR 6536	8590	-	-	-	-	16,787.00	-	-	-	-	-	-	-	(14,253.00)	2,534.00
SpEd LRS 6537	8590	-	-	-	-	-	-	-	-	-	-	-	-	14,253.00	14,253.00
ELO 7425	8590	-	-	-	-	-	-	12,067.00	(12,121.00)	-	-	-	-	-	(54.00)
Interest	8660	-	-	-	1,321.71	-	-	1,274.51	-	-	1,151.55	-	-	1,252.23	5,000.00
Other Local Income	8699	2,000.00	-	3,641.21	-	-	-	-	-	-	-	-	-	(0.21)	5,641.00
AB602 6500	8762	-	-	-	-	-	-	-	-	-	-	-	-	192,578.00	31,351.00
		58,329.00	98,142.00	199,814.79	265,067.71	171,934.02	387,827.00	183,890.51	225,202.16	279,819.41	291,515.55	216,122.00	272,734.00	1,822,971.85	4,273,370.90
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	10,833.34	88,424.78	162,292.72	149,743.74	149,743.74	176,972.16	153,419.33	151,867.06	154,367.06	152,410.59	148,388.66	228,734.39	80,979.43	1,808,177.00
Classified Salaries	2000-2999	4,651.02	9,302.04	9,302.04	9,302.04	9,302.04	9,372.84	9,510.84	9,510.84	9,510.84	9,713.48	9,510.84	9,510.84	24,615.10	132,906.00
Employee Benefits	3000-3999	1,517.47	9,564.45	28,413.10	38,646.76	39,967.25	41,947.88	40,565.17	40,166.05	38,388.01	38,239.46	35,808.84	36,686.89	18,267.67	408,179.00
Supplies	4000-4999	6,480.00	53,479.15	54,608.68	71,745.98	63,656.20	4,029.49	8,121.88	6,141.70	11,495.12	9,668.35	18,054.84	6,337.76	2,838.85	316,888.00
Services	5000-5999	15,190.00	32,106.83	39,450.34	86,661.97	33,002.16	2,030.89	68,721.01	29,192.11	18,918.69	26,426.95	21,259.10	34,454.64	279,678.17	689,092.87
		38,671.83	192,877.25	294,066.88	356,100.49	295,671.39	234,282.46	280,200.23	236,877.76	232,679.72	238,688.83	233,022.28	315,724.52	406,378.22	3,355,242.87
TOTAL DISBURSEMENTS															
INCOME LESS EXPENDITURES		19,657.17	(94,735.25)	(94,252.09)	(91,032.78)	(123,737.37)	153,544.54	(96,309.72)	(11,675.60)	47,139.69	52,826.72	(16,900.28)	(42,990.52)	1,216,592.63	918,127.13
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	-	5,915.79	-	-	-	-	-	-	-	-	-	-	-	5,915.79
Accounts Receivable	920X	130,450.64	1,004,581.64	45,835.00	-	32,444.98	-	-	121,167.30	(47,268.00)	47,268.00	-	2,751.85	-	1,337,231.41
Prepaid Expenditures	9330	43,981.93	-	-	-	-	-	-	-	-	(3,125.00)	(35,413.25)	38,538.25	-	43,981.93
Accounts Payable	9510-9650	(146,848.47)	(78,562.40)	(188,349.66)	5,302.10	10,465.95	7,977.35	1,287.02	9,097.09	50,513.90	(3,149.99)	(1,694.48)	(27,486.53)	(913,678.00)	(1,275,126.12)
Accounts Payable (Accel Settlement)	9510-9650	-	-	-	-	-	(750,000.00)	-	-	-	-	-	-	63,678.00	(686,322.00)
		27,584.10	931,935.03	(142,514.66)	5,302.10	42,910.93	(742,022.65)	1,287.02	130,264.39	3,245.90	40,993.01	(37,107.73)	13,803.57	(850,000.00)	(574,318.99)
TOTAL PY TRANSACTIONS															
E. NET INCREASE/(DECREASE) (B-C+D)		47,241.27	837,199.78	(236,766.75)	(85,730.68)	(80,826.44)	(588,478.11)	(95,022.70)	118,588.79	50,385.59	93,819.73	(54,008.01)	(29,186.95)	366,592.63	343,808.14
F. ENDING CASH (A+E)		1,625,193.11	2,462,392.89	2,225,626.14	2,139,895.46	2,059,069.02	1,470,590.91	1,375,568.21	1,494,157.00	1,544,542.59	1,638,362.32	1,584,354.31	1,555,167.36		
G. ENDING FUND BALANCE															
ACTUAL CASH BALANCE		\$ 1,625,193.11	\$ 2,462,392.89	\$ 2,225,626.14	\$ 2,139,895.46	\$ 2,059,069.02	\$ 1,470,590.91	\$ 1,375,568.21	\$ 1,494,157.00	\$ 1,544,542.59	\$ 1,638,362.32	\$ 1,584,354.31			
DIFFERENCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,555,167.36		



# Adopted Budget Certification

Budget, July 1  
FINANCIAL REPORTS  
2022-23 Budget  
Joint Powers Agency Certification

Charter  
Number: 2062

To the  
chartering  
authority and  
the county  
superintendent  
of schools (or  
only to the  
county  
superintendent  
of schools if  
the county  
board of  
education is  
the chartering  
authority):

2022-23  
CHARTER  
SCHOOL  
BUDGET  
REPORT: This  
report is  
hereby filed  
by the charter  
school  
pursuant to  
Education  
Code Section  
47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Charter  
School  
Official

(Original  
signature  
required)

Printed Name: Shalen Bishop Title: Executive Director

For additional  
information on  
the budget  
report, please  
contact:

Charter  
School  
Contact:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail

Address



# Table of Contents

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		

52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Rev olving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Priv ate-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

SIAB	Summary of Interfund Activities - Budget
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Fund 620  
Charter Schools  
Enterprise Fund



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,551,959.00	3,614,959.00	1.8%
2) Federal Revenue		8100-8299	335,406.00	466,399.00	39.1%
3) Other State Revenue		8300-8599	151,435.00	86,291.00	-43.0%
4) Other Local Revenue		8600-8799	234,570.00	230,929.00	-1.6%
5) TOTAL, REVENUES			4,273,370.00	4,398,578.00	2.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,808,177.00	2,546,328.00	40.8%
2) Classified Salaries		2000-2999	132,906.00	194,327.00	46.2%
3) Employee Benefits		3000-3999	408,179.00	619,788.00	51.8%
4) Books and Supplies		4000-4999	316,888.00	302,249.00	-4.6%
5) Services and Other Operating Expenses		5000-5999	689,093.00	682,689.00	-0.9%
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			3,355,243.00	4,345,381.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			918,127.00	53,197.00	-94.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			918,127.00	53,197.00	-94.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,689,955.00	1,921,760.00	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,955.00	1,921,760.00	13.7%
d) Other Restatements		9795	(686,322.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,003,633.00	1,921,760.00	91.5%
2) Ending Net Position, June 30 (E + F1e)			1,921,760.00	1,974,957.00	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	167,762.00	500,602.00	198.4%
b) Restricted Net Position		9797	161,781.00	104,385.00	-35.5%
c) Unrestricted Net Position		9790	1,592,217.00	1,369,970.00	-14.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) 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		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(G10 + H2) - (I7 + J2)			0.00		
<b>LCFF SOURCES</b>					
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	(47,268.00)	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	1,302,717.00	1,255,449.00	-3.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,551,959.00	3,614,959.00	1.8%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	43,080.00	43,080.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	121,235.00	85,642.00	-29.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,837.00	13,192.00	-36.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	140,254.00	314,485.00	124.2%
TOTAL, FEDERAL REVENUE			335,406.00	466,399.00	39.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,417.00	10,182.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	54,227.00	76,109.00	40.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,791.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			151,435.00	86,291.00	-43.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	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	5,000.00	5,000.00	0.0%
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	5,641.00	2,000.00	-64.5%
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	223,929.00	223,929.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			234,570.00	230,929.00	-1.6%
TOTAL, REVENUES			4,273,370.00	4,398,578.00	2.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,308,859.00	1,953,000.00	49.2%
Certificated Pupil Support Salaries		1200	215,000.00	290,433.00	35.1%
Certificated Supervisors' and Administrators' Salaries		1300	284,318.00	302,895.00	6.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,808,177.00	2,546,328.00	40.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	20,062.00	0.00	-100.0%
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	112,844.00	194,327.00	72.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			132,906.00	194,327.00	46.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	141,526.00	203,222.00	43.6%
Health and Welfare Benefits		3401-3402	220,029.00	353,726.00	60.8%
Unemployment Insurance		3501-3502	9,342.00	13,423.00	43.7%
Workers' Compensation		3601-3602	32,005.00	45,223.00	41.3%
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	5,277.00	4,194.00	-20.5%
TOTAL, EMPLOYEE BENEFITS			408,179.00	619,788.00	51.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	228,107.00	234,784.00	2.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,500.00	67,465.00	-21.1%
Noncapitalized Equipment		4400	3,281.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			316,888.00	302,249.00	-4.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,675.00	60,389.00	60.3%
Dues and Memberships		5300	3,030.00	13,385.00	341.7%
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	18,540.00	19,096.00	3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	591,970.00	546,314.00	-7.7%
Communications		5900	17,465.00	17,989.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			689,093.00	682,689.00	-0.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,355,243.00	4,345,381.00	29.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,551,959.00	3,614,959.00	1.8%
2) Federal Revenue		8100-8299	335,406.00	466,399.00	39.1%
3) Other State Revenue		8300-8599	151,435.00	86,291.00	-43.0%
4) Other Local Revenue		8600-8799	234,570.00	230,929.00	-1.6%
5) TOTAL, REVENUES			4,273,370.00	4,398,578.00	2.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,037,604.00	2,800,137.00	37.4%
2) Instruction - Related Services	2000-2999		711,935.00	864,588.00	21.4%
3) Pupil Services	3000-3999		285,368.00	368,776.00	29.2%
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		301,796.00	292,784.00	-3.0%
8) Plant Services	8000-8999		18,540.00	19,096.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,355,243.00	4,345,381.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			918,127.00	53,197.00	-94.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			918,127.00	53,197.00	-94.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,689,955.00	1,921,760.00	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,955.00	1,921,760.00	13.7%
d) Other Restatements		9795	(686,322.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,003,633.00	1,921,760.00	91.5%
2) Ending Net Position, June 30 (E + F1e)			1,921,760.00	1,974,957.00	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	167,762.00	500,602.00	198.4%
b) Restricted Net Position		9797	161,781.00	104,385.00	-35.5%
c) Unrestricted Net Position		9790	1,592,217.00	1,369,970.00	-14.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	53,166.00	11,975.00
6300	Lottery: Instructional Materials	0.00	9,310.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	2,534.00	2,534.00
6537	Special Ed: Learning Recovery Support	14,253.00	14,253.00
7425	Expanded Learning Opportunities (ELO) Grant	89,828.00	62,313.00
9010	Other Restricted Local	2,000.00	4,000.00
Total, Restricted Net Position		161,781.00	104,385.00

# Average Daily Attendance



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	325.46	325.46	325.46	319.60	319.60	319.60
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	325.46	325.46	325.46	319.60	319.60	319.60
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	325.46	325.46	325.46	319.60	319.60	319.60

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	3,355,243.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	335,406.00
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	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, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		
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)				3,019,837.00
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)				9,278.67
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)	3,019,837.00	9,278.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	2,858.06
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%	23.55%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

# Lottery Report

Budget, July 1  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	39,183.00		15,044.00	54,227.00
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)		39,183.00	0.00	15,044.00	54,227.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	34,300.00		0.00	34,300.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	4,883.00		0.00	4,883.00
4. Books and Supplies	4000-4999	0.00		15,044.00	15,044.00
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			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		39,183.00	0.00	15,044.00	54,227.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

# Technical Review Checks

Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Peak Prep 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**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHK-FUND09-ACTIVITY** - (**Fatal**) - There is no activity in Fund 09. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**



**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**  
Explanation: n/a

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRA FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
62	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.

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

## **EXPORT VALIDATION CHECKS**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**



Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Peak Prep 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**

<b>CHECKFUND</b> - ( <b>Fatal</b> ) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUND09-ACTIVITY</b> - ( <b>Fatal</b> ) - There is no activity in Fund 09.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - ( <b>Warning</b> ) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED</b> - ( <b>Fatal</b> ) - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - ( <b>Fatal</b> ) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - ( <b>Fatal</b> ) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - ( <b>Fatal</b> ) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - ( <b>Fatal</b> ) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - ( <b>Fatal</b> ) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - ( <b>Warning</b> ) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - ( <b>Warning</b> ) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - ( <b>Warning</b> ) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA</b> - ( <b>Warning</b> ) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**  
Explanation: n/a

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES-CH - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - 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 - (Warning)** - 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.		

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**AR-AP-POSITIVE - (Warning)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

**Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

**Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

**Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

**Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

**Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive.

**Passed**

## **EXPORT VALIDATION CHECKS**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**