

Peak Prep Pleasant Valley

2150 Pickwick Drive, #304

Camarillo, CA 93010

Phone (855) 900-PEAK

www.peak-prep.org



2022-23 Unaudited Actuals

Budget Detail

Prepared By:

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Ventura County Schools Business Services Authority

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Camarillo, CA 93012

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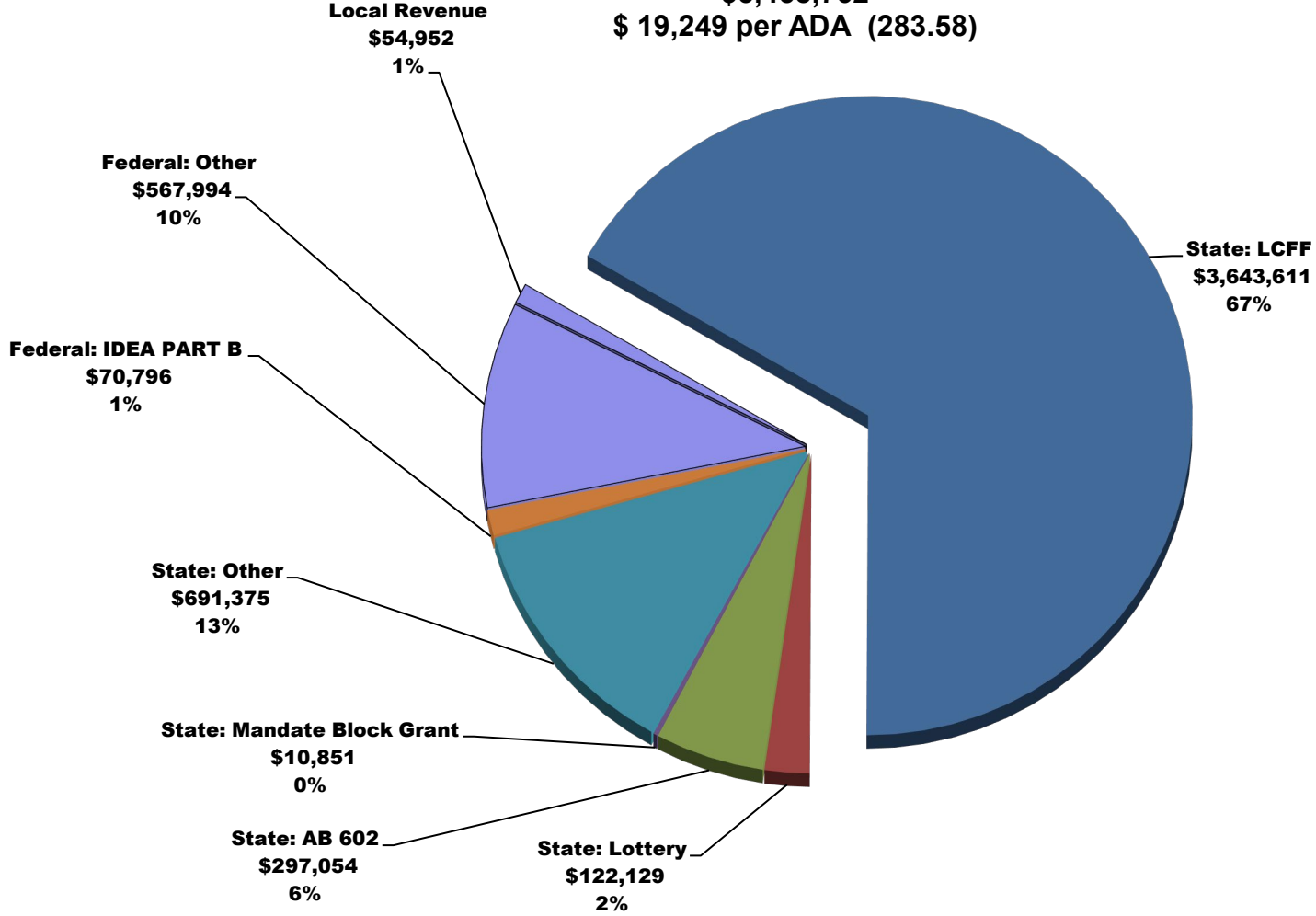
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Peak Prep Pleasant Valley
2022-23 Unaudited Actuals
Budget Detail

Table of Contents

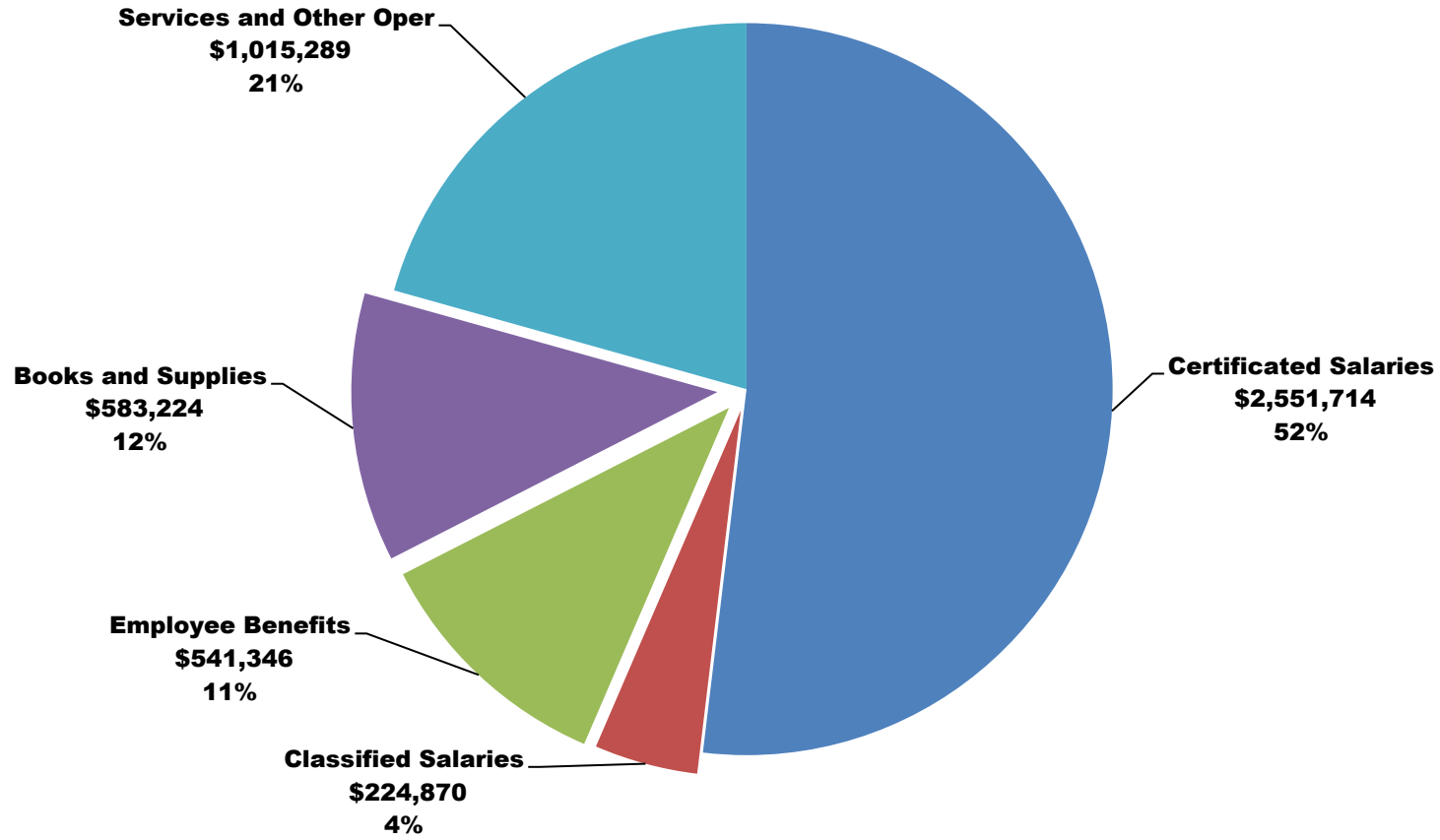
	PAGE
Revenue Detail	3-4
Expenditure Detail	5-9
Budget Summary	10
Components of Ending Balance	11
SB 740 Funding Determination	12-13

**Peak Prep Pleasant Valley
2022-23 Revenues
\$5,458,762
\$ 19,249 per ADA (283.58)**



	A	B	C	H	I	J	K
1	Peak Prep Pleasant Valley						
2	Based on Governor's 2022-23 Budget Proposal						
3				2022/23	2022/23	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
6							
7		LCFF Sources					
8	8011	Local Control Funding Formula	Regular School Year	\$ 2,416,745	\$ 2,358,625	\$ (58,120)	-2.40%
10	8012	Education Protection Act (Prop 30)		56,716	56,716	-	0.00%
11	8019	Local Control Funding Formula	Prior Year Adjustment	-	(356,845)	(356,845)	New
12	8019	Education Protection Act (Prop 30)	Prior Year Adjustment	-	376	376	New
13	8096	In Lieu Taxes		1,145,277	1,205,921	60,644	5.30%
14	8096	In Lieu Taxes	Prior Year Adjustment	-	378,818	378,818	New
15		Total LCFF Sources		\$ 3,618,738	\$ 3,643,611	\$ 24,873	0.69%
16		Federal Sources					
17	8181	Special Ed	IDEA Part B (include PY)	\$ 48,071	\$ 70,796	\$ 22,725	47.27%
18	8290	Federal	ESSER II 3212	24,964	24,964	-	0.00%
19	8290	Federal	ESSER III 3213	325,756	371,303	45,547	13.98%
20	8290	Federal	ESSER III 3214	52,479	62,959	10,480	19.97%
25	8290	Federal	Title I, Part A 3010	87,435	87,454	19	0.02%
27	8290	Federal	Title II, Part A 4035	11,193	11,314	121	1.08%
28	8290	Federal	Title IV, Part A 4127	10,000	10,000	-	0.00%
29							
30		Total Federal Sources		\$ 559,898	\$ 638,790	\$ 78,892	14.09%
31		Other State Revenue					
32	8550	Mandate Block Grant		\$ 10,851	\$ 10,851	\$ -	0.00%
33	8560	Unrestricted Lottery	284.67 ADA x 1.04446 @ \$204.10	50,352	60,618	10,266	20.39%
34	8560	Unrestricted Lottery	Prior Year Adjustment	21,502	21,502	-	0.00%
35	8560	Restricted Lottery	284.67 ADA x 1.04446 @ \$99.90	19,845	29,670	9,825	49.51%
36	8560	Restricted Lottery	Prior Year Adjustment	10,339	10,339	-	0.00%
37	8590	Other State Revenue	UPK Planning & Implementation 6053	-	60,309	60,309	New
41	8590	Other State Revenue	Arts, Music & Instructional Materials Discretionary 6762	108,391	204,641	96,250	88.80%
46	8590	Other State Revenue	Learning Recovery Emergency 7435	492,227	421,346	(70,881)	-14.40%
47	8590	Other State Revenue	Ethnic Studies 7810	3,886	3,886	-	0.00%
48	8590	Other State Revenue	Misc 0000	1,193	1,193	-	0.00%
49		Total Other State Revenue		\$ 718,586	\$ 824,355	\$ 105,769	14.72%
50		Other Local Revenue					
51	8660	Interest		\$ 9,000	\$ 36,278	\$ 27,278	303.09%
52	8699	Other Local Revenue	Misc. 0000	6,893	18,489	11,596	168.23%
53	8699	Other Local Revenue	VCSSFA Ergo Funds 9003	11,781	185	(11,596)	-98.43%
54	8792	Apportionment Transfer Sped	AB 602 (include PY)	297,224	297,054	(170)	-0.06%
56		Total Other Local Revenue		\$ 324,898	\$ 352,006	\$ 27,108	8.34%
57		TOTAL REVENUES		\$ 5,222,120	\$ 5,458,762	\$ 236,642	4.53%

**Peak Prep Pleasant Valley
2022-23 Expenditures
\$4,916,443
\$17,337 per ADA (283.58)**



	A	B	C	H	I	J	K
1	Peak Prep Pleasant Valley						
2	Based on Governor's 2022-23 Budget Proposal						
3				2022/23 Estimated Actuals	2022/23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change	
4							
5	Object	Description	Comments			Amount	%
6		Certificated Salaries					
7	1100	Teachers	18.25 FTE Teachers, 3.50 FTE SpEd Teachers, 2.00 FTE Homeschool Teachers, 1.50 FTE Intervention Teachers	\$ 1,770,034	\$ 1,770,034	\$ -	0.00%
8	1130	Teachers - Stipends	Lead Teacher, McKinney-Vento, College/Career Readiness, Assessment & Diagnostics, CALPADS, 504 Coordinator, SEL, SpEd, CTE Coordinator, ELD/EDD, Dual Enrollment, Clubs, Summer Enrollment	110,750	115,500	4,750	4.29%
9	1140	Certificated Extra Duty	Summer School Teachers	4,000	5,000	1,000	25.00%
10	1200	Certificated Pupil Support	2.0 FTE Counselor, 1.0 FTE Psychologist, 1.0 FTE Speech Pathologist, Summer Counselor Stipend	314,409	316,409	2,000	0.64%
11	1300	Administration	1.0 FTE Superintendent, 1.0 FTE Principal	309,395	322,801	13,406	4.33%
12	1330	Adminstrative Stipend	Special Education, Accreditation, ELPAC/CAASPP, Summer School Admin	32,000	13,750	(18,250)	-57.03%
13	1900	Other Certificated	Orientation Specialist Hours	3,645	8,220	4,575	125.51%
14							
15		Total Certificated Salaries		\$ 2,544,233	\$ 2,551,714	\$ 7,481	0.29%
16		Classified Salaries					
17	2100	Instructional Aides	0.80 FTE Learning Center Instructional Aide	\$ 27,150	\$ 29,713	\$ 2,563	9.44%
18	2300	Classified Administration	1.0 FTE Fiscal Operations Manager, Summer Admin	20,178	20,952	774	3.84%
19	2400	Clerical and Office	1.0 FTE Admin Assistant, 1.0 FTE Attendance/Enrollment Specialist, 1.0 FTE Accounts Payable Specialist	172,872	174,205	1,333	0.77%
20							
21		Total Classified Salaries		\$ 220,200	\$ 224,870	\$ 4,670	2.12%
22		Benefits					
25	3301	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	\$ 188,247	\$ 188,801	\$ 554	0.29%
26	3302	OASDI/Medicare	6.2% OASDI, 1.45% Medicare	16,693	17,050	357	2.14%

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3				2022/23	2022/23	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
27	3401	Health and Welfare	\$10,511 Single, \$16,128 2-Party, \$20,475 Family for full-time employees	266,069	242,871	(23,198)	-8.72%
28	3402	Health and Welfare	\$10,511 Single, \$16,128 2-Party, \$20,475 Family for full-time employees	30,799	31,036	237	0.77%
29	3500	State Unemployment Insurance	0.05%	13,598	14,132	534	3.93%
30	3600	Workers' Compensation	1.6500%	42,019	42,204	185	0.44%
31	3900	Miscellaneous Benefits	Life/AD&D, Disability Insurance	5,204	5,252	48	0.92%
32		Total Benefits		\$ 562,629	\$ 541,346	\$ (21,283)	-3.78%
33		Books and Supplies					
34	4100	Textbooks Curriculum	Accelerate, Edgenuity R0000/0709/6300	\$ 290,586	\$ 228,169	\$ (62,417)	-21.48%
37	4300	Materials and Supplies	Office Supplies F2700	2,575	4,131	1,556	60.43%
38	4300	Materials and Supplies	Instructional Supplies R0000/0709/4127, F1000	64,890	30,468	(34,422)	-53.05%
41	4300	Materials and Supplies	Special Ed R3310/6500	1,750	737	(1,013)	-57.89%
43	4300	Materials and Supplies	Special Ed R6537	571	571	-	0.00%
44	4300	Materials and Supplies	Ergo Funds R9003	-	185	185	New
47	4400	Non-capitalized Equipment	Laptops for New Clerical Staff F2700	3,483	-	(3,483)	-100.00%
48	4400	Non-capitalized Equipment	Laptops for Students and Staff R0709	168,599	163,106	(5,493)	-3.26%
49	4400	Non-capitalized Equipment	Laptops for Students and Staff R3212	24,964	24,964	-	0.00%
50	4400	Non-capitalized Equipment	Laptops for Staff R3213	120,893	120,893	-	0.00%
55	4400	Non-capitalized Equipment	Laptops for Staff R4127	-	10,000	10,000	New
56	4400	Non-capitalized Equipment	Laptop for Speech Pathologist R6500	1,025	-	(1,025)	-100.00%
57		Total Books and Supplies		\$ 679,336	\$ 583,224	\$ (96,112)	-14.15%
58		Other Services and Operating					
59	5100	Subagreements		\$ -	\$ 63,344	\$ 63,344	New
60		Total Subagreements		\$ -	\$ 63,344	\$ 63,344	New
61							
62	5200	Travel and Conference	Mileage F2700	\$ 5,202	\$ 797	\$ (4,405)	-84.68%
63	5220	Travel and Conference	Staff Development F1000 (includes R4035)	30,000	31,082	1,082	3.61%
64	5220	Travel and Conference	Staff Development F2700 (includes R4035)	8,500	17,225	8,725	102.65%
65	5220	Travel and Conference	Staff Development R6266 (Educator Effectiveness)	32,512	32,512	-	0.00%
66	5220	Travel and Conference	Staff Development R6500/F1120	6,872	6,872	-	0.00%

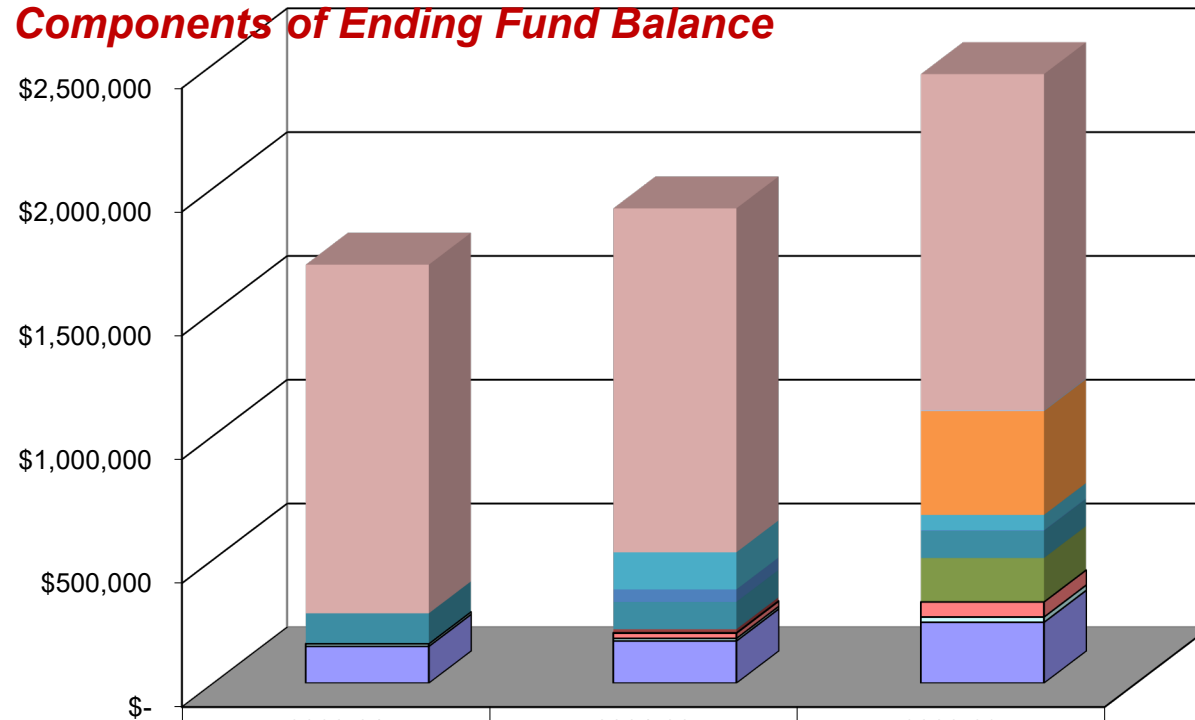
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1	Peak Prep Pleasant Valley						
2	Based on Governor's 2022-23 Budget Proposal						
3				2022/23	2022/23	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
67		Total Travel and Conference		\$ 83,086	\$ 88,488	\$ 5,402	6.50%
68	5300	Dues and Memberships	WASC, NHS	\$ 2,365	\$ 2,944	\$ 579	24.48%
69		Total Dues and Memberships		\$ 2,365	\$ 2,944	\$ 579	24.48%
70							
71	5450	Insurance	Liability Insurance	\$ 26,278	\$ 26,278	\$ -	0.00%
72		Total Insurance		\$ 26,278	\$ 26,278	\$ -	0.00%
79	5600	Facilities	Facility Rent (Office) F8700	\$ 3,297	\$ 3,297	\$ -	0.00%
81	5600	Facilities	PVSD Room Rental for SpEd Student Testing R7425	720	720	-	0.00%
82		Total Leases, Rentals and Repairs		\$ 4,017	\$ 4,017	\$ -	0.00%
83	5800	Professional Services	Other Administrative Services, Graduation, Student Info. Systems, Enrollment, Parsec, Transcripts R0000, F2700	\$ 70,000	\$ 73,143	\$ 3,143	4.49%
84	5800	Professional Services	General Administration, Marketing R0000, F7200	50,000	64,617	14,617	29.23%
85	5800	Professional Services	Oversight Fee 1% R0000, F7600	36,187	36,213	26	0.07%
86	5800	Professional Services	ELlevation, ParentSquare, Gravity Assist, Google Suite, Doc Hub, Zoom, GoToMeeting, STS Shipping Costs R0000, F1000	63,000	58,889	(4,111)	-6.53%
87	5800	Professional Services	Student Testing Services R0000, F3160	15,000	2,933	(12,067)	-80.45%
88	5800	Professional Services	Solace Mental, Google Chrome Management Console, ASU Dual Enrollment R0709	44,807	52,807	8,000	17.85%
89	5800	Professional Services	Title I, Part A R3010 (Liaison Training)	-	1,013	1,013	New
91	5800	Professional Services	ESSER III R3213 (Gravity Assist)	43,710	25,700	(18,010)	-41.20%
92	5800	Professional Services	ESSER III R3214 (Liminex Student Licenses)	10,090	10,090	-	0.00%
93	5800	Professional Services	Special Ed R3310/R6500 - SpEd NPA Consultant	70,000	60,758	(9,242)	-13.20%
94	5800	Professional Services	Educator Effectiveness R6266	2,500	2,500	-	0.00%
95	5800	Professional Services	SpEd Learning Recovery R6537	2,715	2,715	-	0.00%
96	5800	Professional Services	Learning Recovery Emergency R7435 (Literary Resources)	2,267	2,267	-	0.00%
98	5801	Professional Services	Audit Cost R0000,F7190	15,000	8,505	(6,495)	-43.30%
99	5803	Professional Services	BSA Fees R0000, F2700/F7200	350,625	364,757	14,132	4.03%

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3				2022/23	2022/23	Unaudited Actuals vs	
4				Estimated	Unaudited	Estimated Actuals	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
100	5804	Professional Services	Fingerprinting	1,103	1,598	495	44.88%
101	5899	Professional Services	Legal F7100	30,000	31,937	1,937	6.46%
102		Total Professional Services		\$ 807,004	\$ 800,442	\$ (6,562)	-0.81%
103	5901	Communication	Phone	\$ 9,000	\$ 10,373	\$ 1,373	15.26%
104	5902	Communication	Internet	12,000	14,545	2,545	21.21%
105	5903	Communication	Postage	4,500	4,858	358	7.96%
106		Total Communication		\$ 25,500	\$ 29,776	\$ 4,276	16.77%
107		Total Other Services and Operating		\$ 948,250	\$ 1,015,289	\$ 67,039	7.07%
115		TOTAL EXPENDITURES		\$ 4,954,648	\$ 4,916,443	\$ (38,205)	-0.77%

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1	Peak Prep Pleasant Valley							
2	Based on Governor's 2022-23 Budget Proposal							
3				2022/23 Estimated Actuals	2022/23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals Change		
4						Amount	%	
5	Object	Description						
6		REVENUES:	Enrollment 300	Enrollment 300				Enrollment/ADA - 2022-23: 300/283.58, 2023-24: 310/256.27, 2024-25: 315/251.69, 2025-26: 320/300.80, 2026-27: 325/305.50, 2027-28: 330/310.20
7	8010-8099	LCFF Sources	\$ 3,618,738	\$ 3,643,611	\$ 24,873	0.69%	Local Control Funding Formula 22/23: COLA 13.26% ADJ 0%, 23/24: COLA 6.50% ADJ 0%, 24/25: COLA 3.94% ADJ 0%, 25/26: COLA 2.00% ADJ 0%, 26/27: COLA 2.00% ADJ 0%, 27/28: COLA 2.00% ADJ 0%	
8	8100-8299	Federal Revenue	559,898	638,790	78,892	14.09%		
9	8300-8599	Other State	718,586	824,355	105,769	14.72%		
10	8600-8799	Other Local	324,898	352,006	27,108	8.34%		
11		TOTAL REVENUES	\$ 5,222,120	\$ 5,458,762	\$ 236,642	4.53%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 2,544,233	\$ 2,551,714	\$ 7,481	0.29%	Teacher FTE - 2022-23: 22.50, 2023-24: 25.25, 2024- 25: 25.25, 2025-26: 25.25, 2026-27: 25.25, 2027-28: 25.25	
14	2000-2999	Classified Salaries	220,200	224,870	4,670	2.12%	Clerical FTE - 2022-23: 3.0, 2023-24: 3.0, 2024-25: 3.0, 2025-26: 3.0, 2026-27: 3.0, 2027-28: 3.0	
15	3000-3999	Employee Benefits	562,629	541,346	(21,283)	-3.78%		
16	4000-4999	Books and Supplies	679,336	583,224	(96,112)	-14.15%		
17	5000-5999	Services and Other Operating	948,250	1,015,289	67,039	7.07%		
20		TOTAL EXPENDITURES	\$ 4,954,648	\$ 4,916,443	\$ (38,205)	-0.77%		
21		NET INCREASE/(DECREASE)	\$ 267,472	\$ 542,319	\$ 274,847	102.76%		
22	9791	Beginning Balance	\$ 1,917,336	\$ 1,917,336	\$ -	0.00%		
24		ENDING FUND BALANCE	\$ 2,184,808	\$ 2,459,655	\$ 274,847	12.58%		
25		COMPONENTS OF ENDING FUND BALANCE						
26	9797	R6266 Educator Effectivness	\$ 4,251	\$ 2,115	\$ (2,136)	-50.25%		
27	9797	R6300 Lottery Restricted	38,768	60,981	22,213	57.30%		
30	9797	R6762 Arts, Music & IM Discretionary	108,391	177,188	68,797	63.47%		
32	9797	R7413 A-G Learning Loss	68,146	62,236	(5,910)	-8.67%		
33	9797	R7425 Expanded Learning Opportunity	88,556	88,556	-	0.00%		
34	9797	R7426 Expanded Learning Opportunity (Para)	21,144	21,144	-	0.00%		
35	9797	R7435 Learning Recovery Emergency	489,960	418,974	(70,986)	-14.49%		
36	9797	R7810 Ethnic Studies	3,886	3,886	-	0.00%		
37	9797	R9003 VCSSFA Ergo Funds	11,781	-	(11,781)	-100.00%		
38	9796	Economic Uncert. (Greater of 5% or \$65K) 0000	247,732	245,822	(1,910)	-0.77%		
39		<i>Economic Uncert. %</i>	5.00%	5.00%	0.00%	0.00%		
40	9790	R0060 Mandated Block Grant	21,268	21,268	-	0.00%		
42	9790	Undesignated 0000	1,080,925	1,357,485	276,560	25.59%		
43		ENDING FUND BALANCE	\$ 2,184,808	\$ 2,459,655	\$ 274,847	12.58%		



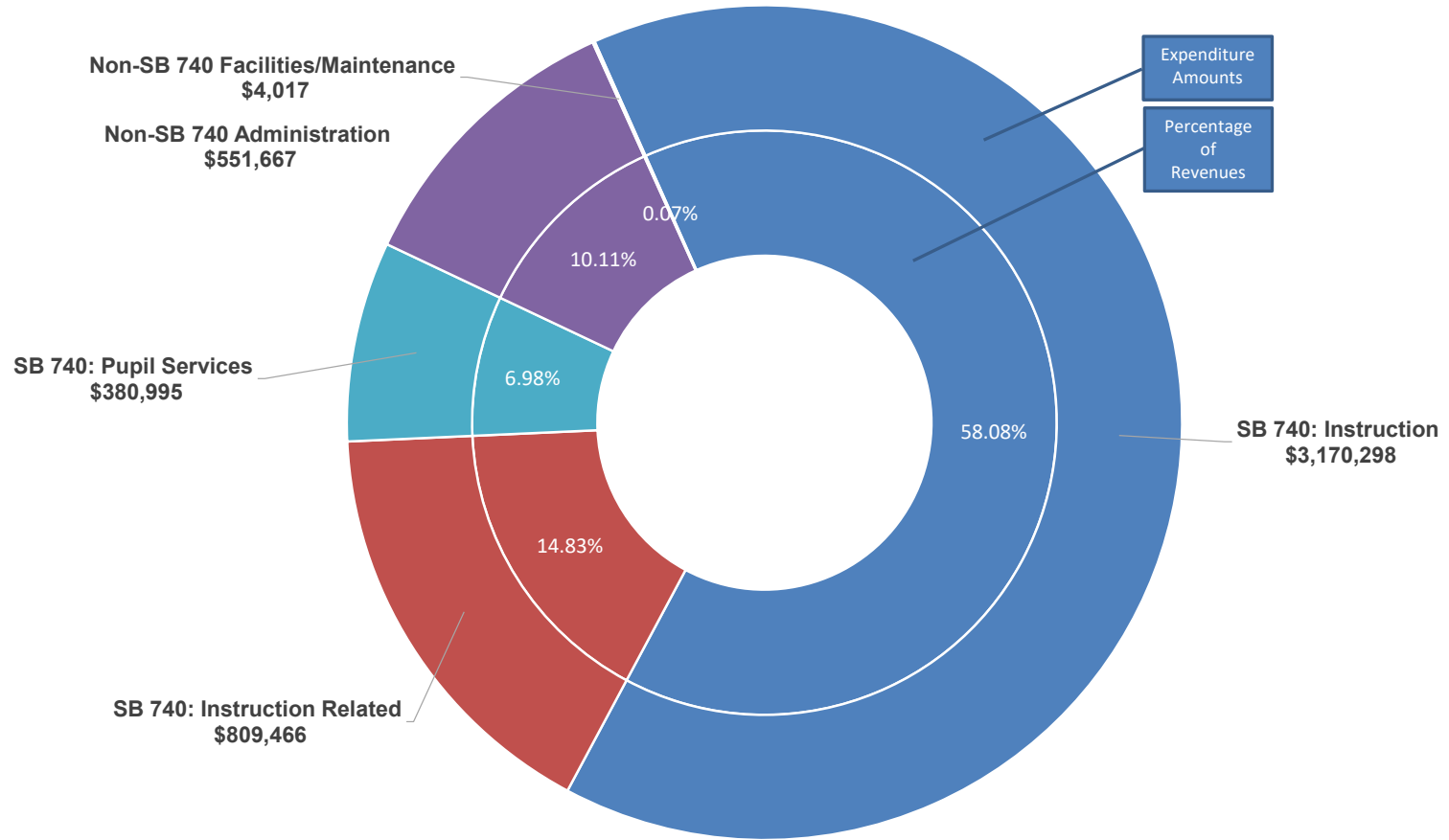
Components of Ending Fund Balance



	2020-21	2021-22	2022-23
Undesignated	\$1,408,077	\$1,389,088	\$1,357,485
Ethnic Studies	\$-	\$-	\$3,886
Learning Recovery Emergency	\$-	\$-	\$418,974
A-G Grant	\$-	\$150,000	\$62,236
Educator Effectiveness	\$-	\$50,231	\$2,115
ELO Grant	\$122,956	\$110,420	\$109,700
Arts, Music & IM	\$-	\$-	\$177,188
State Special Ed: LRS	\$-	\$14,253	\$-
State Special Ed: ADR	\$-	\$1,557	\$-
Restricted Lottery	\$-	\$20,972	\$60,981
Mandate Block Grant	\$10,205	\$10,417	\$21,268
Economic Uncertainties	\$148,717	\$170,398	\$245,822

	A	B	C	D	E	F	G
1	Peak Prep Pleasant Valley 2022-23						
2	SB 740 Eligible Expenditures						
3							
4		2022/23 Estimated Actuals Budget	Encumbrances as of 06/30/2023	Actual Expenses as of 06/30/2023	2022/23 Actual Enc. And Exp.	Remaining Balance	% Remaining
5							
6	TOTAL REVENUES	\$ 5,222,120			\$ 5,458,762	N/A	N/A
7	Revenue Adjustments	\$ -			\$ -	N/A	N/A
8	REVENUES USED FOR 80% CALCULATION	\$ 5,222,120			\$ 5,458,762	N/A	N/A
9	Less Local (Interest, Fund Raising, Startup)	\$ (27,674)			\$ (54,952)	N/A	N/A
10	Net Revenues (Used for 40% Requirement)	\$ 5,194,446			\$ 5,403,810	N/A	N/A
11	SB 740 ELIGIBLE EXPENDITURES (Functions 1000-4999)						
12	Certificated Salaries	\$ 2,477,833	\$ -	\$ 2,534,914	\$ 2,534,914	\$ (57,081)	-2.30%
13	Certificated Employee Benefits	499,215	-	485,954	485,954	13,261	2.66%
14	Special Education Contracts	72,715	-	76,422	76,422	(3,707)	-5.10%
15	Total SB 740 Cert. Sal\Ben and Spec Ed Contracts	\$ 3,049,763	\$ -	\$ 3,097,290	\$ 3,097,290	\$ (47,527)	-1.56%
16	Total SB 740 Cert. Sal\Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup)	58.71%	Budget Meets 40% Minimum Requirement		57.32%	Actuals Meet 40% Minimum Requirement	
17	Classified Salaries	\$ 220,200	\$ -	\$ 224,870	\$ 224,870	\$ (4,670)	-2.12%
18	Employee Benefits	52,159	-	52,833	52,833	(674)	-1.29%
19	Books and Supplies	679,336	-	583,224	583,224	96,112	14.15%
21	Services, Other Operating	363,428	-	402,543	402,543	(39,115)	-10.76%
24	Total Other SB 740 Expenditures	\$ 1,315,123	\$ -	\$ 1,263,470	\$ 1,263,470	\$ 51,653	3.93%
25	Total SB 740 EXPENDITURES (Functions 1000-4000)	\$ 4,364,886	\$ -	\$ 4,360,760.00	\$ 4,360,760.00	\$ 4,126.00	0.09%
26	Total SB 740 Expenditures as % of Total Revenue	83.58%	Budget Meets 80% Minimum		79.89%	Actuals DO NOT Meet 80%	
27	Percentage Over/(Under)	3.58%			-0.11%		
28	Amount Over/(Under)	\$ 187,190			\$ (6,249.60)		
29	NON SB 740 EXPENDITURES (Functions 5000-9999)						
30	Certificated Salaries	\$ 66,400	\$ -	\$ 16,800	\$ 16,800	\$ 49,600	74.70%
32	Employee Benefits	11,255	-	2,559	2,559	8,696	77.26%
34	Services, Other Operating	512,107	-	536,324	536,324	(24,217)	-4.73%
37	Total NON SB 740 EXPENDITURES (Functions 5000-9999)	\$ 589,762	\$ -	\$ 555,683	\$ 555,683	\$ 34,079	5.78%
38	Total NON SB 740 Expenditures as % of Total Revenue	11.29%			10.18%		
39	TOTAL EXPENDITURES/ENCUMBRANCES	\$ 4,954,648	\$ -	\$ 4,916,443	\$ 4,916,443	\$ 38,205	0.77%
40	NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 267,472			\$ 542,319		
41	Beginning Balance	\$ 1,917,336			\$ 1,917,336		
42	ENDING BALANCE	\$ 2,184,808			\$ 2,459,655		

Peak Prep Pleasant Valley
2022-23 Funding Determination SB 740
Expenditures by Function



Unaudited
Actuals
Certification

Charter Number: 2062

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

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

Printed Name: Shalen Bishop Title: Executive Director

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

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

For Approving Entity :	For Charter School:
<u>Lisa Cline</u>	<u>Tami Peterson</u>
Name	Name
<u>Executive Director</u>	<u>Chief Business Official</u>
Title	Title
<u>805-383-1942</u>	<u>805-383-1972</u>
Telephone	Telephone
<u>lcline@vcoe.org</u>	<u>tpeterson@vcoe.org</u>
E-mail Address	E-mail Address

Table of Contents

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	G	
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 Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,643,611.00	3,456,603.00	-5.1%
2) Federal Revenue		8100-8299	638,790.08	551,676.00	-13.6%
3) Other State Revenue		8300-8599	824,354.59	79,112.00	-90.4%
4) Other Local Revenue		8600-8799	352,005.85	241,770.00	-31.3%
5) TOTAL, REVENUES			5,458,761.52	4,329,161.00	-20.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,551,714.21	2,652,397.00	3.9%
2) Classified Salaries		2000-2999	224,870.12	321,722.00	43.1%
3) Employee Benefits		3000-3999	541,345.26	750,722.00	38.7%
4) Books and Supplies		4000-4999	583,223.99	525,591.00	-9.9%
5) Services and Other Operating Expenses		5000-5999	1,015,289.03	758,754.00	-25.3%
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			4,916,442.61	5,009,186.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			542,318.91	(680,025.00)	-225.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			542,318.91	(680,025.00)	-225.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,917,336.02	2,459,654.93	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,917,336.02	2,459,654.93	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,917,336.02	2,459,654.93	28.3%
2) Ending Net Position, June 30 (E + F1e)			2,459,654.93	1,779,629.93	-27.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	250,459.00	New
b) Restricted Net Position		9797	835,079.74	480,274.86	-42.5%
c) Unrestricted Net Position		9790	1,624,575.19	1,048,896.07	-35.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,210,765.12		
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	234,281.11		
4) Due from Grantor Government		9290	234,218.01		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	87,266.84		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	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		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,766,531.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	167,021.15		
2) Due to Grantor Governments		9590	70,881.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	68,974.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			306,876.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			2,459,654.93		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,358,625.00	2,254,610.00	-4.4%
Education Protection Account State Aid - Current Year		8012	56,716.00	56,716.00	0.0%
State Aid - Prior Years		8019	(356,469.00)	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	1,584,739.00	1,145,277.00	-27.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,643,611.00	3,456,603.00	-5.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	70,796.30	41,683.00	-41.1%
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	87,454.00	87,435.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,314.00	11,193.00	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	188,351.00	1,783.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	459,225.78	223,014.00	-51.4%
TOTAL, FEDERAL REVENUE			638,790.08	551,676.00	-13.6%
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	10,851.00	9,307.00	-14.2%
Lottery - Unrestricted and Instructional Materials		8560	122,128.77	69,805.00	-42.8%
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	691,374.82	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			824,354.59	79,112.00	-90.4%
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	36,278.20	7,500.00	-79.3%
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	18,673.65	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	297,054.00	234,270.00	-21.1%
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			352,005.85	241,770.00	-31.3%
TOTAL, REVENUES			5,458,761.52	4,329,161.00	-20.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,890,534.09	1,970,292.00	4.2%
Certificated Pupil Support Salaries		1200	316,408.90	352,571.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	336,551.22	322,034.00	-4.3%
Other Certificated Salaries		1900	8,220.00	7,500.00	-8.8%
TOTAL, CERTIFICATED SALARIES			2,551,714.21	2,652,397.00	3.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	29,713.46	26,407.00	-11.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,951.52	106,360.00	407.6%
Clerical, Technical and Office Salaries		2400	174,205.14	188,955.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,870.12	321,722.00	43.1%
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	205,851.62	223,671.00	8.7%
Health and Welfare Benefits		3401-3402	273,905.20	469,070.00	71.3%
Unemployment Insurance		3501-3502	14,132.42	1,467.00	-89.6%
Workers' Compensation		3601-3602	42,204.26	51,812.00	22.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,251.76	4,702.00	-10.5%
TOTAL, EMPLOYEE BENEFITS			541,345.26	750,722.00	38.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	228,169.05	247,947.00	8.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,091.54	71,239.00	97.4%
Noncapitalized Equipment		4400	318,963.40	206,405.00	-35.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			583,223.99	525,591.00	-9.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	63,344.25	0.00	-100.0%
Travel and Conferences		5200	88,487.72	52,091.00	-41.1%
Dues and Memberships		5300	2,944.00	2,436.00	-17.3%
Insurance		5400-5450	26,278.00	32,848.00	25.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,017.00	31,396.00	681.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800,442.45	613,718.00	-23.3%
Communications		5900	29,775.61	26,265.00	-11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,015,289.03	758,754.00	-25.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			4,916,442.61	5,009,186.00	1.9%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,643,611.00	3,456,603.00	-5.1%
2) Federal Revenue		8100-8299	638,790.08	551,676.00	-13.6%
3) Other State Revenue		8300-8599	824,354.59	79,112.00	-90.4%
4) Other Local Revenue		8600-8799	352,005.85	241,770.00	-31.3%
5) TOTAL, REVENUES			5,458,761.52	4,329,161.00	-20.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,170,297.57	3,188,467.00	0.6%
2) Instruction - Related Services	2000-2999		1,064,796.28	1,027,436.00	-3.5%
3) Pupil Services	3000-3999		380,995.22	452,307.00	18.7%
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		296,336.54	309,580.00	4.5%
8) Plant Services	8000-8999		4,017.00	31,396.00	681.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,916,442.61	5,009,186.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			542,318.91	(680,025.00)	-225.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			542,318.91	(680,025.00)	-225.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,917,336.02	2,459,654.93	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,917,336.02	2,459,654.93	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,917,336.02	2,459,654.93	28.3%
2) Ending Net Position, June 30 (E + F1e)			2,459,654.93	1,779,629.93	-27.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	250,459.00	New
b) Restricted Net Position		9797	835,079.74	480,274.86	-42.5%
c) Unrestricted Net Position		9790	1,624,575.19	1,048,896.07	-35.4%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	2,114.84	2,114.84
6300	Lottery: Instructional Materials	60,981.40	80,715.40
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	177,188.04	68,797.04
7413	A-G Learning Loss Mitigation Grant	62,236.30	0.00
7425	Expanded Learning Opportunities (ELO) Grant	88,555.58	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	21,144.00	0.00
7435	Learning Recovery Emergency Block Grant	418,973.58	324,761.58
7810	Other Restricted State	3,886.00	3,886.00
Total, Restricted Net Position		835,079.74	480,274.86

Average Daily Attendance

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	283.58	284.67	283.58	256.27	256.27	256.27
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)	283.58	284.67	283.58	256.27	256.27	256.27
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	283.58	284.67	283.58	256.27	256.27	256.27

Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	850,000.00		850,000.00		850,000.00	0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	850,000.00	0.00	850,000.00	0.00	850,000.00	0.00	0.00

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,916,442.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	638,790.08
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, 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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				0.00
<p>D. Plus additional MOE expenditures:</p>			<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All		
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				4,277,652.53
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, Line C9)</p>				284.67
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				15,026.71
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

<p>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.)</p>	3,104,375.74	9,490.02
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	3,104,375.74	9,490.02
<p>B. Required effort (Line A.2 times 90%)</p>	2,793,938.17	8,541.02
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	4,277,652.53	15,026.71
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	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) 3,317,929.59

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) 236,366.43
- 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)	8,505.25
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)	244,871.68
9. Carry-Forward Adjustment (Part IV, Line F)	30,589.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	275,460.82
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,106,953.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,064,796.28
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	380,995.22
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)	51,464.86
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)	4,017.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,608,226.68
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.98%

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)	244,871.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.65%) times Part III, Line B19); zero if negative	30,589.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.65%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	30,589.14
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	30,589.14

Approved indirect cost rate: 4.65%
Highest rate used in any program: 4.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3010	83,568.08	3,885.92	4.65%
62	3213	306,648.42	14,259.15	4.65%
62	4035	11,193.00	121.00	1.08%
62	6053	57,629.24	2,679.76	4.65%
62	6266	45,978.55	2,138.00	4.65%
62	6762	26,233.12	1,219.84	4.65%
62	7413	12,196.56	567.14	4.65%
62	7435	2,267.00	105.42	4.65%

Lottery Report

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		20,972.24	20,972.24
2. State Lottery Revenue	8560	82,119.61		40,009.16	122,128.77
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)		82,119.61	0.00	60,981.40	143,101.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	82,119.61		0.00	82,119.61
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		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			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)		82,119.61	0.00	0.00	82,119.61
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	60,981.40	60,981.40
D. COMMENTS:					

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

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

PCRAF

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported	
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	1,051,897.09	0.00	0.00	3,297.00	0.00	
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	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		20.00			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)		3.00					
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	23.00	0.00	0.00	1.00	0.00

PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,600.00	0.00	2,600.00	166.77		2,766.77
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	3,176,907.40	917,990.12	4,094,897.52	262,649.33		4,357,546.85
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	385,404.58	137,203.97	522,608.55	33,520.44		556,128.99
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		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	3,564,911.98	1,055,194.09	4,620,106.07	296,336.54	0.00	4,916,442.61

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,600.00
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	2,940,956.18	0.00	0.00	8,994.31	226,956.91	0.00	0.00			0.00	0.00	3,176,907.40
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
4830	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	226,741.39	0.00	0.00	3,904.88	154,038.31	0.00	0.00			0.00	720.00	385,404.58
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		3,170,297.57	0.00	0.00	12,899.19	380,995.22	0.00	0.00	0.00	0.00	0.00	720.00	3,564,911.98

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	914,693.12	3,297.00	0.00	917,990.12
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)	137,203.97	0.00	0.00	137,203.97
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,051,897.09	3,297.00	0.00	1,055,194.09

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	51,464.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	8,505.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	236,366.43
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	296,336.54
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,564,911.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,055,194.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,620,106.07
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	4,620,106.07
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.41%

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	0.00	0.00

Special
Education
Maintenance of
Effort –
Actuals

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

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								47.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,250.00	0.00	0.00	0.00	0.00	222,049.47		223,299.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	120.88	0.00	0.00	0.00	0.00	75,637.33		75,758.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,332.73		2,332.73
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	84,014.17		84,014.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,370.88	0.00	0.00	0.00	0.00	384,033.70	0.00	385,404.58
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	137,203.95							137,203.95
	Total Indirect Costs and PCR Allocations	137,203.95	0.00	0.00	0.00	0.00	0.00	0.00	137,203.95
	TOTAL COSTS	138,574.83	0.00	0.00	0.00	0.00	384,033.70	0.00	522,608.53
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	70,796.30		70,796.30
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	1,024.60		1,024.60
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	71,820.90	0.00	71,820.90
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	71,820.90	0.00	71,820.90
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								71,820.90

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

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	1,250.00	0.00	0.00	0.00	0.00	151,253.17		152,503.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	120.88	0.00	0.00	0.00	0.00	75,637.33		75,758.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,308.13		1,308.13
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	84,014.17		84,014.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,370.88	0.00	0.00	0.00	0.00	312,212.80	0.00	313,583.68
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	137,203.95							137,203.95
	Total Indirect Costs and PCR Allocations	137,203.95	0.00	0.00	0.00	0.00	0.00	0.00	137,203.95
	TOTAL BEFORE OBJECT 8980	138,574.83	0.00	0.00	0.00	0.00	312,212.80	0.00	450,787.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								450,787.63
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 objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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

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

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

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	316,800.35	72,712.97
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	316,800.35	72,712.97
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	37.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	37.00	

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

SELPA: (??)

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

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

If (b) is greater than (a).

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

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

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

	_____	_____
--	-------	-------

If (b) is less than (a).

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

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

	_____	_____
--	-------	-------

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY 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	522,608.53		
b. Less: Expenditures paid from federal sources	71,820.90		
c. Expenditures paid from state and local sources	450,787.63	316,800.35	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	450,787.63	316,800.35	133,987.28
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.			
	Actual	Comparison Year	Difference
	FY 2022-23	2021-22	
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	522,608.53		
b. Less: Expenditures paid from federal sources	71,820.90		
c. Expenditures paid from state and local sources	450,787.63	316,800.35	
Add/Less: Adjustments 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	450,787.63	316,800.35	
d. Special education unduplicated pupil count	47.00	37.00	
e. Per capita state and local expenditures (A2c/A2d)	9,591.23	8,562.17	1,029.05

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

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual 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	0.00	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	0.00	72,712.97	(72,712.97)

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 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 local expenditures only .			
a. Expenditures paid from local sources	0.00	72,712.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		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	0.00	72,712.97	
b. Special education unduplicated pupil count	47.00	37.00	
c. Per capita local expenditures(B2a/ B2b)	0.00	1,965.22	(1,965.22)

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

Tami Peterson

Contact Name

Chief Business Official

805-383-1972

Telephone Number

tpeterson@vcoe.org

SELPA: (??)

Title

Email Address

SELPA:

(??)

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

SELPA:

(??)

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

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

Special
Education
Maintenance of
Effort –
Budget

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

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								47.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,500.00	0.00	0.00	0.00	0.00	425,277.00		427,777.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	236.00	0.00	0.00	0.00	0.00	125,454.00		125,690.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,750.00		1,750.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	62,078.00		62,078.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,736.00	0.00	0.00	0.00	0.00	614,559.00	0.00	617,295.00
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	2,736.00	0.00	0.00	0.00	0.00	614,559.00	0.00	617,295.00
	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	425,277.00		427,777.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	236.00	0.00	0.00	0.00	0.00	125,454.00		125,690.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,750.00		1,750.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,395.00		20,395.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,736.00	0.00	0.00	0.00	0.00	572,876.00	0.00	575,612.00
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	2,736.00	0.00	0.00	0.00	0.00	572,876.00	0.00	575,612.00
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								575,612.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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)									341,342.00
	TOTAL COSTS									341,342.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									47.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,250.00	0.00	0.00	0.00	0.00	222,049.47	0.00		223,299.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	120.88	0.00	0.00	0.00	0.00	75,637.33	0.00		75,758.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,332.73	0.00		2,332.73
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	84,014.17	0.00		84,014.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,370.88	0.00	0.00	0.00	0.00	384,033.70	0.00	0.00	385,404.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	137,203.95								137,203.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,370.88	0.00	0.00	0.00	0.00	384,033.70	0.00	0.00	385,404.58
	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	70,796.30	0.00		70,796.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,024.60	0.00		1,024.60
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	71,820.90	0.00	0.00	71,820.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	71,820.90	0.00	0.00	71,820.90
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									71,820.90

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,250.00	0.00	0.00	0.00	0.00	151,253.17	0.00		152,503.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	120.88	0.00	0.00	0.00	0.00	75,637.33	0.00		75,758.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,308.13	0.00		1,308.13
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	84,014.17	0.00		84,014.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,370.88	0.00	0.00	0.00	0.00	312,212.80	0.00	0.00	313,583.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	137,203.95								137,203.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,370.88	0.00	0.00	0.00	0.00	312,212.80	0.00	0.00	313,583.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									313,583.68
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		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	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		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

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

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 2023-24 Budget by LEA (LB-B) and the 2022-23 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 2023-24 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 2023-24 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:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

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

SELPA: (??)

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

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

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00		(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____	_____

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____		(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00		(f)

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	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	617,295.00		
b. Less: Expenditures paid from federal sources	41,683.00		
c. Expenditures paid from state and local sources	575,612.00	450,787.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(137,203.97)	
Comparison year's expenditures, adjusted for MOE calculation		313,583.66	
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	575,612.00	313,583.66	262,028.34
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.			
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	617,295.00		
b. Less: Expenditures paid from federal sources	41,683.00		
c. Expenditures paid from state and local sources	575,612.00	450,787.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(137,203.97)	
Comparison year's expenditures, adjusted for MOE calculation		313,583.66	
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	575,612.00	313,583.66	
d. Special education unduplicated pupil count	47.00	47.00	
e. Per capita state and local expenditures (A2c/A2d)	12,247.06	6,671.99	5,575.07
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 2023-24	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	341,342.00	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	341,342.00	72,712.97	268,629.03
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 2023-24	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	341,342.00	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	341,342.00	72,712.97	
b. Special education unduplicated pupil count	47.00	37.00	
c. Per capita local expenditures (B2a/B2b)	7,262.60	1,965.22	5,297.38
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.			

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

SELPA:

(??)

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

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

SELPA:

(??)

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

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

Technical Review Checks

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

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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
62	6536	1190	(\$977.32)

Explanation: A prior-year payable that had been set-up in 2021-22 was cleared in 2022-23 without any payment being made, which resulted in a negative expense.

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	6536	4300	(\$977.32)

Explanation: A prior-year payable that had been set-up in 2021-22 was cleared in 2022-23 without any payment being made, which resulted in a negative expense.

SUPPLEMENTAL CHECKS

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

Exception

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

Explanation: Costs are coded correctly.

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

Exception

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

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)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
62	7413	(\$5,909.70)
Explanation: The ending balance for this resource was lower than projected in 2022-23, so the budget for this resource will be adjusted at 1st interim.		
Total of negative resource balances for Fund 62		(\$5,909.70)

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	(\$22,804.00)
Explanation: In the 2023-24 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.			
62	6762	1000	(\$13,458.00)
Explanation: In the 2023-24 budget, resource 6762 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.			
62	7413	1000	(\$4,271.00)
Explanation: In the 2023-24 budget, resource 7413 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.			

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

Exception

FUND	RESOURCE	OBJECT	VALUE
62	7413	9790	(\$5,909.70)
Explanation: The ending balance for this resource was lower than projected in 2022-23, so the budget for this resource will be adjusted at 1st interim.			