

# Ryland

SCHOOL BUSINESS  
CONSULTING

## MEMORANDUM

Date: July 31, 2022

To: Raenel Toste, Chief Business Official

From: Rebekah Chase, Financial Consultant *RC*

Subject: FY 2022-23 Adopted Budget Report

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Per your request, we have reviewed the Harvest Ridge Cooperative Charter School's (HRCCS) 2022-23 Adopted Budget Report and back up documentation. In accordance with Education Code §47604.32, Newcastle Elementary School District is the authorizing agency and has the responsibility to monitor the fiscal condition of HRCCS and determine if the school will meet its financial obligations for the current plus two additional fiscal years. Since you serve as Chief Business Official of both LEAs, we are providing this outside oversight to assist you in continuing to provide thorough and objective service to both agencies.

The multi-year projection included with the 2022-23 Adopted Budget Report reflects HRCCS will be able to meet its financial obligations for the current and two subsequent years and has been assigned a positive certification by the board. Our review of the report has been completed and based on the data provided to our office, this appears reasonable and we agree with the positive certification.

We appreciate the efforts of the Charter School and staff as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 524-3693 if I can be of assistance and support.



# Harvest Ridge - Cooperative Charter School

## 2022-2023 Proposed Budget

9050 Old State Highway  
Newcastle, CA 95658

Presented to the Board of Directors

Public Hearing June 8, 2022

**Harvest Ridge Cooperative Charter**  
**2022-23 Proposed Budget Report and Multiyear Fiscal Projection**  
Public Hearing – June 8, 2022

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Harvest Ridge Cooperative Charter.

**Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed Revised State budget on May 13th for the upcoming 2022-23 fiscal year. Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (i.e. K-14 Education). The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 Education. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.3 billion in 2022-23, representing a three-year increase in the minimum guarantee of \$19.6 billion over the level estimated in the Governor's January Budget. \$15.9 billion of the \$32.9 billion in K-12 Proposition 98 spending proposals are spending proposals from January, and the remaining \$17 billion relates to new augmentations in May. Further, \$19.1 billion is for one-time activities, and \$13.8 billion is for ongoing augmentations. In addition, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that helps it avoid reaching its Gann Limit in 2021-22 and 2022-23.

The Proposition 98 Guarantee continues to be in Test I for 2022-23. In the past, K-14 Education received 38.03 % of general fund revenues under the Test I guarantee; however, to accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's May proposes to rebench the Test 1 percentage to approximately 38.3% (slightly lower than the 38.4% January proposal). Essentially, Proposition 98 ensures that K-14 Education receives approximately 40¢ of every state general fund dollar. Please note that this adjustment will not benefit community funded/basic aid districts.

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State exceeds 3% of K-12 Proposition 98 funding.

### **Local Control Funding Formula Factors**

The statutory cost-of-living adjustment (COLA) for 2022-23 is 6.56%, which is an expected increase from the January COLA estimate of 5.33%. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
<b>LCFF COLAs (22-23 Gov. Proposal)</b>	5.33%	3.11%	3.11%
<b>LCFF COLAs (22-23 May Revision)</b>	6.56%	5.38%	4.02%

In addition, the May Revision includes \$2.1 billion ongoing Proposition 98 funding to increase the LCFF base funding, which is equivalent ( $\approx$ ) to a 3.3% increase. This ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.

Further, the Governor's May Revision proposal continues to allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Please note that while the net charter shift was not applicable for 2020-21 or 2021-22, districts will need to incorporate the net charter shift beginning 2022-23 if applicable. **Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.**

### **Additional Major Governor's Budget Proposal Components**

Budget Component	Description
<b>COLA for select categorical programs</b>	<ul style="list-style-type: none"><li>• \$427M of ongoing funds to increase select categorical programs by the 6.56% COLA</li></ul>
<b>Special Education</b>	<ul style="list-style-type: none"><li>• An additional \$500M in addition to the 6.56% COLA of ongoing funds to bring the AB602 funding amount from \$715/ADA to \$820/ADA</li><li>• \$500M of one-time funds for the inclusive Early Education Expansion Program</li></ul>
<b>Discretionary Block Grant</b>	<ul style="list-style-type: none"><li>• \$8B of one-time funds to be used at the district's discretion</li><li>• Preliminary estimates range between \$1,360 to \$1,500 per reported 21-22 ADA</li></ul>
<b>Lower Transitional Kindergarten (TK) Class Ratios</b>	<ul style="list-style-type: none"><li>• \$383M to lower TK staffing ratios (\$2,813 per TK ADA)</li><li>• Provision is not applicable to community funded / basic aid districts</li></ul>
<b>School Nutrition</b>	<ul style="list-style-type: none"><li>• \$596M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and \$450M one-time funds for kitchen upgrades</li><li>• \$612M of ongoing funds to augment the state meal reimbursement rate<ul style="list-style-type: none"><li>○ \$45M of one-time funds to for California Healthy School Meals Pathways</li></ul></li></ul>
<b>Community Schools &amp; Engagement</b>	<ul style="list-style-type: none"><li>• \$1.5B of one-time funds towards the holistic approach to education to provide integrated health, mental health, social services, and educational support</li></ul>

	<ul style="list-style-type: none"> <li>• \$100M of one-time funds to improve relationships between LEAs and their communities</li> </ul>
<b>College &amp; Career Pathways</b>	<ul style="list-style-type: none"> <li>• \$1.5B of one-time funding to support the development of pathway programs</li> <li>• \$500M of one-time funding to expand dual enrollment</li> </ul>
<b>Early Literacy</b>	<ul style="list-style-type: none"> <li>• \$500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists</li> <li>• \$200M of one-time funds to create/expand multi-lingual school/classroom libraries</li> </ul>
<b>Educator Workforce</b>	<ul style="list-style-type: none"> <li>• \$500M of one-time funds to expand residency slots for teachers and counselors, as well as provide Golden State Teacher Grant eligibility to counselors, psychologists, and social workers</li> <li>• \$85M of one-time funds for STEM support and training</li> <li>• \$300M of one-time funds to further assist LEAs for professional learning (STEM priority) through the Educator Effectiveness Block Grant</li> </ul>
<b>Transportation</b>	<ul style="list-style-type: none"> <li>• \$1.5B of one-time funds for electric school buses, charging stations, etc..</li> </ul>
<b>School Facilities</b>	<ul style="list-style-type: none"> <li>• \$4.025B of one-time general funds (up from \$2.225B) over three years for school construction projects</li> <li>• \$1.8B of one-time funds for deferred maintenance</li> <li>• Sell the remaining \$1.4B of Proposition 51 bonds</li> </ul>
<b>Early Childhood Education</b>	<ul style="list-style-type: none"> <li>• \$166M of ongoing funds for the annualization of state preschool rates</li> <li>• \$342M (up from 309M) to increase adjustment factors students with disabilities and dual language learners</li> <li>• \$157.3M to waive family fees for state subsidized programs through 22-23</li> <li>• Holding funding for child development contractors/providers harmless for the 22-23 school year</li> <li>• \$200.5M for minor renovation and repair of facilities in low-income communities</li> </ul>
	<ul style="list-style-type: none"> <li>•</li> </ul>

### **Independent Study**

The current mandatory guidelines are set to expire at the end of the 2021-22 fiscal year. However, the Governor has proposed the following changes to the independent study program:

- Proposes two sets of timelines for collecting written agreement
  - Participation of 14 days or less is required the agreement to be signed within 10 days of beginning independent study
  - Participation of 15 days or more requires the agreement to be signed before beginning independent study
- Increases threshold for tiered reengagement triggers and removes proposed School Attendance Review Board referral requirement
- Includes synchronous instruction in instructional time and ADA calculations under specified parameters

- Exempt students who are enrolled in classroom instruction and participate in independent study due to specified medical, mental health, or substance abuse treatment from tiered reengagement, synchronous instruction, and a plan to return to the classroom within 5 days

**Reserves**

**Reserve Requirements:** Even though the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22, and the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), the reserve requirement is not applicable to Harvest Ridge since its average daily attendance is fewer than 2,501.

**2022-23 Harvest Ridge Cooperative Charter Primary Budget Components**

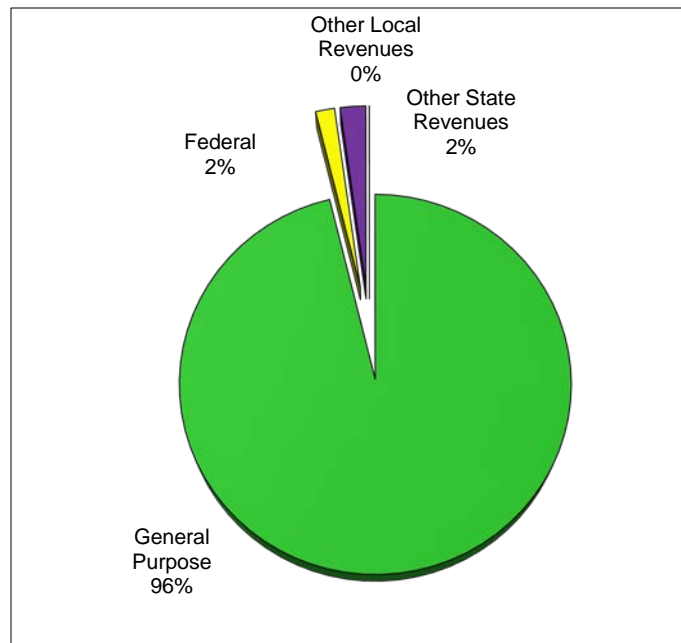
- ❖ Average Daily Attendance (ADA) is estimated at 291
- ❖ The Charter School’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 14.65%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$18.34 for K-8 ADA

**General Fund Revenue Components**

The Charter School receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

<b>Description</b>	<b>Unrestricted</b>	<b>Combined</b>
General Purpose Revenue (LCFF)	\$2,835,315	\$2,835,315
Federal Revenues	\$39,958	\$48,013
Other State Revenues	\$47,448	\$64,489
Other Local Revenues	\$500	\$500
<b>TOTAL</b>	<b>\$2,923,221</b>	<b>\$2,948,317</b>

- ❖ **Transitional Kindergarten ratio “add-on” is \$2,813 per transitional kindergarten ADA will be added in the 45 day revise. If applicable to home study students, it will equate to an additional \$14,000.**



### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The Charter School receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the Charter School’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

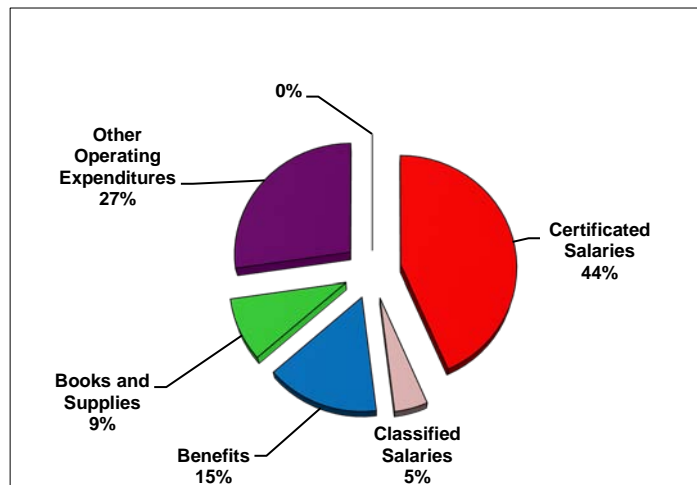
<b>Education Protection Account (EPA) Budget</b> <i>2022-23 Fiscal Year</i>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b> <i>Estimated EPA Funds</i>	\$739,159
<b>BUDGETED EPA EXPENDITURES:</b> <i>Certificated Instructional Salaries and Benefits</i>	\$739,159
<b>ENDING BALANCE</b>	\$0

**Operating Expenditure Components**

The Charter School Fund is used for the majority of the functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 64% of the Charter School’s budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,212,424	\$1,219,144
Classified Salaries	\$127,384	\$127,384
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$432,196	\$433,531
Books and Supplies	\$240,384	\$257,425
Other Operating Expenditures	\$753,066	\$765,566
Capital Outlay	\$0	\$0
Other Outgo	\$0	\$0
<b>TOTAL</b>	<b>\$2,765,454</b>	<b>\$2,803,050</b>

Following is a graphical representation of expenditures by percentage:





## General Fund Summary

The Charter School's 2022-23 fund projects a total operating surplus of \$145,267 resulting in an estimated ending fund balance of \$239,524. The components of the Charter School's fund balance are as follows: \$; economic uncertainty - \$140,153; restricted - \$3,900; unassigned - \$95,471. Illustrated below is a detail description of the fund balance components.

## Cash Flow

The Charter School is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the Charter School is liquid to satisfy its obligations.

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2021-22	Est. Net Change	2022-23
Charter School Fund	\$94,257	\$145,267	\$239,524

## Multivyear Projection

### *General Planning Factors:*

Illustrated below are the latest primary funding factors from the Governor's May Revision. Please note that the Charter School is not utilizing the additional 2.1B LCFF investment since more information is needed, and is not including the one-time mandate funds since it is reasonably possible that the Legislature could adjust it to reflect its priorities. The Charter School's budget will be revised accordingly if such the proposed items are included in the state budget.

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
<b>Dept of Finance Statutory COLA</b>	1.70%	6.56%	5.38%	4.02%
<b>Local Control Funding Formula (LCFF) COLA</b>	5.07%	6.56%	5.38%	3.72%
<b>Additional LCFF Investment of \$2.1B (<u>excluded</u>)</b>	N/A	≈3.3%	N/A	N/A
<b>STRS Employer Rates</b>	16.92%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	22.91%	25.37%	25.20%	24.60%
<b>SUI Employer Rates</b>	0.50%	0.50%	0.20%	0.20%
<b>Lottery – Unrestricted per ADA</b>	\$163	\$163	\$163	\$163
<b>Lottery – Prop. 20 per ADA</b>	\$65	\$65	\$65	\$65
<b>One-Time Mandate Discretionary Block Grant Funds (<u>excluded</u>)</b>	\$0	\$1,500	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.79	\$34.94	\$36.82	\$37.98
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$63.17	\$67.31	\$73.16	\$73.16
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$17.21	\$18.34	\$19.33	\$19.94
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$47.84	\$50.98	\$53.72	\$55.41
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the Charter School’s specific revenue and expenditure assumptions.

***Revenue Assumptions:***

Per enrollment trends, the Charter School continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the Charter School's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal revenue will decrease with the end of one-time money. State revenue is expected to decrease due to the reduction of various program revenues related to COVID 19 relief.

***Expenditure Assumptions:***

Certificated and classified step and column costs are expected to increase by 1.48% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Supplies and operating expenditures are budgeted to increase by 3% in 2023-24 for inflation and 10% in 2024-25 due to inflation and increased enrollment.

***Estimated Ending Fund Balances:***

During 2023-24, the Charter School estimates that the Charter School Fund is projected to have a surplus of \$ 189,958 resulting in an ending fund balance of approximately \$ 429,482.

During 2024-25, the Charter School estimates that the Charter School Fund is projected to have a surplus of \$232,461 resulting in an ending fund balance of \$ 661,944.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5 percent of total General Fund outgo:

<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Additional Reserves	\$0	\$0	\$0
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$140,153	\$143,331	\$149,500
Add: Restricted Fund Balance	\$3,900	\$10,762	\$0
Add: Unallocated	\$95,471	\$275,389	\$512,449
<i>Estimated Ending Fund Balance</i>	<i>\$239,524</i>	<i>\$429,482</i>	<i>\$661,949</i>

***Conclusion:***

The multi-year projection supports that the Charter School will be able to meet its financial obligations for the current and subsequent year if enrollment remains consistent or increases. A surplus is estimated in each fiscal year which will steadily increase the ending fund balance. The projections are based on the assumptions that are currently known and the results will vary with changes in any budget component. During times of surplus, it is important not to overcommit to ongoing expenses that may deplete reserves for economic uncertainty in times of deficits. It would be prudent to increase the reserve for economic uncertainty above the 5% state mandate since this will not cover one month of payroll. Additional reserves also provide stability with cash flow for the charter school.

Administration is confident that the Charter School will be able to build up prudent operating reserves and have the necessary cash to ensure that the Charter School remains fiscally solvent.

Please feel free to contact me with any questions.

In Your Service,

Raenel Toste  
Chief Business Official  
[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)  
916-824-1664

# Harvest Ridge Cooperative Charter School

## 2022-23 Proposed Budget

### Harvest Ridge Multi-Year Projection

Description	2022-23 Projected Budget - ADA 291			2023-24 Projected Budget- ADA 291			2024-25 Projected Budget- ADA 295		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	2,835,315	0	2,835,315	2,984,106	0	2,984,106	3,148,720	0	3,148,720
Federal Revenue	39,958	8,055	48,013	0	0	0	0	0	0
State Revenue (B)	47,448	17,041	64,489	53,058	18,915	71,973	53,967	19,175	73,142
Local Revenue	500	0	500	500	0	500	500	0	500
<b>Total Revenues</b>	<b>2,923,221</b>	<b>25,096</b>	<b>2,948,317</b>	<b>3,037,664</b>	<b>18,915</b>	<b>3,056,579</b>	<b>3,203,187</b>	<b>19,175</b>	<b>3,222,362</b>
<b>EXPENDITURES</b>									
Certificated Salaries (C)	1,212,424	6,720	1,219,144	1,230,368	0	1,230,368	1,248,577	0	1,248,577
Classified Salaries (D)	127,384	0	127,384	129,269	0	129,269	131,182	0	131,182
Benefits (E)	432,196	1,335	433,531	452,315	0	452,315	454,625	0	454,625
Books and Supplies (F)	240,384	17,041	257,425	247,596	18,915	266,511	272,356	19,175	291,531
Other Services & Oper. Exp (F)	753,066	12,500	765,566	775,658	12,500	788,158	853,224	10,762	863,986
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,765,454</b>	<b>37,596</b>	<b>2,803,050</b>	<b>2,835,206</b>	<b>31,415</b>	<b>2,866,621</b>	<b>2,959,964</b>	<b>29,937</b>	<b>2,989,901</b>
<b>Excess / (Deficiency)</b>	<b>157,767</b>	<b>(12,500)</b>	<b>145,267</b>	<b>202,458</b>	<b>(12,500)</b>	<b>189,958</b>	<b>243,223</b>	<b>(10,762)</b>	<b>232,461</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
<b>Total Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease)</b>	<b>157,767</b>	<b>(12,500)</b>	<b>145,267</b>	<b>202,458</b>	<b>(12,500)</b>	<b>189,958</b>	<b>243,223</b>	<b>(10,762)</b>	<b>232,461</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	58,495	35,762	94,257	216,262	23,262	239,524	418,720	10,762	429,482
<b>Ending Balance</b>	<b>216,262</b>	<b>23,262</b>	<b>239,524</b>	<b>418,720</b>	<b>10,762</b>	<b>429,482</b>	<b>661,944</b>	<b>0</b>	<b>661,944</b>
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	3,900	3,900	0	10,762	10,762	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	140,153	0	140,153	143,331	0	143,331	149,495	0	149,495
Unassigned - Other	76,110	19,362	95,472	275,389	0	275,389	512,449	0	512,449
<b>Total - Fund Balance</b>	<b>216,262</b>	<b>23,262</b>	<b>239,524</b>	<b>418,720</b>	<b>10,762</b>	<b>429,482</b>	<b>661,944</b>	<b>0</b>	<b>661,944</b>

Notes:

(A) Local Control Funding Formula (LCFF) estimated cost of living adjustments (COLA)  
 2022-23 6.56% Statutory COLA plus 3.23% Increase to base grant  
 2023-24 5.38% Statutory COLA  
 2024-25 4.02% Statutory COLA

(B) Other State Revenue Assumptions per ADA

**Harvest Ridge will start receiving Lottery funds in 2021-22**

2022-2023 Lottery is \$163 and \$65 - Man Cost Block Grant \$18.34  
 2023-2024 Lottery is \$163 and \$65 - Man Cost Block Grant \$19.33  
 2024-2025 Lottery is \$163 and \$65 - Man Cost Block Grant \$19.94

The Extended Learning Opportunity Grant was reconized in 2020-21 and will be expensed in 2021-22 which creates an intentional deficit in restricted funds.

(C) Certificated salaries include 1.48% increase for step/column

(D) Classified salaries include 1.48% increase for step and column.

(E) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2022-2023 STRS 19.1% PERS 26.10%  
 2023-2024 STRS 19.10% PERS 27.10%  
 2023-2024 STRS 19.10% PERS 27.70%

(F) In 2023-24 the book and supply expenses were increased for inflation by 3% and by 10% in 2024-25 for inflation and additional enrollment.

G = General Ledger Data; S =  
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse 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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CHG	Change Order Form		

DEBT	Schedule of Long-Term Liabilities	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS
ICR	Indirect Cost Rate Worksheet	S
L	Lottery Report	GS
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	
SIAB	Summary of Interfund Activities - Budget	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,329,188.00	2,835,315.00	21.7%
2) Federal Revenue		8100-8299	64,131.00	48,013.00	-25.1%
3) Other State Revenue		8300-8599	72,459.00	64,489.00	-11.0%
4) Other Local Revenue		8600-8799	17,321.00	500.00	-97.1%
5) TOTAL, REVENUES			2,483,099.00	2,948,317.00	18.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,133,554.00	1,219,144.00	7.6%
2) Classified Salaries		2000-2999	113,350.00	127,384.00	12.4%
3) Employee Benefits		3000-3999	374,171.00	433,531.00	15.9%
4) Books and Supplies		4000-4999	240,296.00	257,425.00	7.1%
5) Services and Other Operating Expenses		5000-5999	707,684.00	765,566.00	8.2%
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			2,569,055.00	2,803,050.00	9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(85,956.00)	145,267.00	-269.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(85,956.00)	145,267.00	-269.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	180,213.00	94,257.00	-47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,213.00	94,257.00	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			180,213.00	94,257.00	-47.7%
2) Ending Net Position, June 30 (E + F1e)			94,257.00	239,524.00	154.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,983.00	24,762.00	-45.0%
c) Unrestricted Net Position		9790	49,274.00	214,762.00	335.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	297,545.97		
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	30.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			297,575.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	34,769.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			34,769.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(G10 + H2) - (I7 + J2)			262,806.16		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,491,051.00	1,907,309.00	27.9%
Education Protection Account State Aid - Current Year		8012	665,928.00	739,159.00	11.0%
State Aid - Prior Years		8019	1,928.00	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	170,281.00	188,847.00	10.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,329,188.00	2,835,315.00	21.7%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	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	0.00	0.00	0.0%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	32,296.00	39,958.00	23.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,835.00	8,055.00	-74.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>64,131.00</b>	<b>48,013.00</b>	<b>-25.1%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,254.00	4,714.00	44.9%
Lottery - Unrestricted and Instructional Materials		8560	39,636.00	59,775.00	50.8%
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	29,569.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>72,459.00</b>	<b>64,489.00</b>	<b>-11.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	575.00	500.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	16,746.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,321.00</b>	<b>500.00</b>	<b>-97.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,483,099.00</b>	<b>2,948,317.00</b>	<b>18.7%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,034,898.00	1,116,744.00	7.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	3,656.00	4,550.00	24.5%
Certificated Supervisors' and Administrators' Salaries		1300	95,000.00	97,850.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,133,554.00</b>	<b>1,219,144.00</b>	<b>7.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	60,928.00	75,052.00	23.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,422.00	52,332.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>113,350.00</b>	<b>127,384.00</b>	<b>12.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	184,216.00	235,086.00	27.6%
PERS		3201-3202	35,197.00	43,183.00	22.7%
OASDI/Medicare/Alternative		3301-3302	26,365.00	29,012.00	10.0%
Health and Welfare Benefits		3401-3402	109,350.00	105,667.00	-3.4%
Unemployment Insurance		3501-3502	5,985.00	6,498.00	8.6%
Workers' Compensation		3601-3602	11,970.00	12,997.00	8.6%
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	1,088.00	1,088.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>374,171.00</b>	<b>433,531.00</b>	<b>15.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	202,767.00	235,325.00	16.1%
Noncapitalized Equipment		4400	36,714.00	22,100.00	-39.8%
Food		4700	815.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>240,296.00</b>	<b>257,425.00</b>	<b>7.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,465.00	11,100.00	31.1%
Dues and Memberships		5300	4,454.00	3,110.00	-30.2%
Insurance		5400-5450	39,388.00	37,288.00	-5.3%
Operations and Housekeeping Services		5500	13,464.00	13,464.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,383.00	137,325.00	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	503,530.00	563,279.00	11.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>707,684.00</b>	<b>765,566.00</b>	<b>8.2%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			2,569,055.00	2,803,050.00	9.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,329,188.00	2,835,315.00	21.7%
2) Federal Revenue		8100-8299	64,131.00	48,013.00	-25.1%
3) Other State Revenue		8300-8599	72,459.00	64,489.00	-11.0%
4) Other Local Revenue		8600-8799	17,321.00	500.00	-97.1%
5) TOTAL, REVENUES			2,483,099.00	2,948,317.00	18.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,015,769.00	2,258,556.00	12.0%
2) Instruction - Related Services	2000-2999		215,882.00	201,429.00	-6.7%
3) Pupil Services	3000-3999		13,901.00	12,255.00	-11.8%
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		130,493.00	145,198.00	11.3%
8) Plant Services	8000-8999		193,010.00	185,612.00	-3.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,569,055.00	2,803,050.00	9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(85,956.00)	145,267.00	-269.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(85,956.00)	145,267.00	-269.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	180,213.00	94,257.00	-47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,213.00	94,257.00	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			180,213.00	94,257.00	-47.7%
2) Ending Net Position, June 30 (E + F1e)			94,257.00	239,524.00	154.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,983.00	24,762.00	-45.0%
c) Unrestricted Net Position		9790	49,274.00	214,762.00	335.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	24,569.00	13,569.00
6300	Lottery: Instructional Materials	9,155.00	9,155.00
7311	Classified School Employee Professional Development Block Grant	2,038.00	2,038.00
7425	Expanded Learning Opportunities (ELO) Grant	3,485.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,736.00	0.00
Total, Restricted Net Position		44,983.00	24,762.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	262.17	262.17	262.17	291.00		291.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	262.17	262.17	262.17	291.00	0.00	291.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	262.17	262.17	262.17	291.00	0.00	291.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			94,261.00	129,074.00	13,311.00	189,906.00	121,713.00	84,020.00	277,274.00	274,136.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		93,365.00	93,365.00	356,448.00	171,658.00	171,658.00	356,448.00	171,658.00	171,658.00
Property Taxes	8020-8079		0.00							
Miscellaneous Funds	8080-8099		0.00	11,331.00	22,662.00	15,108.00	15,108.00	15,108.00	15,108.00	15,108.00
Federal Revenue	8100-8299		39,958.00	0.00					8,055.00	
Other State Revenue	8300-8599		0.00		14,944.00			19,657.00		
Other Local Revenue	8600-8799		49.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			133,372.00	104,737.00	394,095.00	186,807.00	186,807.00	391,254.00	194,862.00	186,807.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		14,644.00	109,500.00	109,500.00	109,500.00	109,500.00	109,500.00	109,500.00	109,500.00
Classified Salaries	2000-2999		6,384.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Employee Benefits	3000-3999		4,531.00	39,000.00	39,000.00	39,000.00	39,000.00	39,000.00	39,000.00	39,000.00
Books and Supplies	4000-4999		33,000.00	25,000.00	30,000.00	60,000.00	25,000.00	8,500.00	8,500.00	14,000.00
Services	5000-5999		40,000.00	36,000.00	28,000.00	35,500.00	40,000.00	30,000.00	30,000.00	33,066.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			98,559.00	220,500.00	217,500.00	255,000.00	224,500.00	198,000.00	198,000.00	206,566.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490		0.00							
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			34,813.00	(115,763.00)	176,595.00	(68,193.00)	(37,693.00)	193,254.00	(3,138.00)	(19,759.00)
F. ENDING CASH (A + E)			129,074.00	13,311.00	189,906.00	121,713.00	84,020.00	277,274.00	274,136.00	254,377.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			254,377.00	431,109.00	411,687.00	371,264.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		356,448.00	171,658.00	171,658.00	360,446.00	0.00		2,646,468.00	2,646,468.00
Property Taxes	8020-8079						0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		21,799.00	14,379.00	14,378.00	14,379.00	14,379.00		188,847.00	188,847.00
Federal Revenue	8100-8299								48,013.00	48,013.00
Other State Revenue	8300-8599		14,944.00				14,944.00		64,489.00	64,489.00
Other Local Revenue	8600-8799		41.00	41.00	41.00	41.00	0.00		500.00	500.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			393,232.00	186,078.00	186,077.00	374,866.00	29,323.00	0.00	2,948,317.00	2,948,317.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		109,500.00	109,500.00	109,500.00	109,500.00	0.00		1,219,144.00	1,219,144.00
Classified Salaries	2000-2999		11,000.00	11,000.00	11,000.00	11,000.00	0.00		127,384.00	127,384.00
Employee Benefits	3000-3999		39,000.00	39,000.00	39,000.00	39,000.00	0.00		433,531.00	433,531.00
Books and Supplies	4000-4999		12,000.00	11,000.00	17,000.00	13,425.00	0.00		257,425.00	257,425.00
Services	5000-5999		45,000.00	35,000.00	50,000.00	40,000.00	323,000.00		765,566.00	765,566.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499								0.00	0.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			216,500.00	205,500.00	226,500.00	212,925.00	323,000.00	0.00	2,803,050.00	2,803,050.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			176,732.00	(19,422.00)	(40,423.00)	161,941.00	(293,677.00)	0.00	145,267.00	145,267.00
F. ENDING CASH (A + E)			431,109.00	411,687.00	371,264.00	533,205.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									239,528.00	

Charter Number: 121608

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

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

Signed:	_____	Date:	_____
	Charter School Official		
	(Original signature required)		
Printed Name:	Rick Ornelas	Title:	Executive Director

For additional information  
on the budget report, please  
contact:

Charter  
School  
Contact:  
Raenel Toste  
\_\_\_\_\_  
Name  
CBO  
\_\_\_\_\_  
Title  
916-824-1664  
\_\_\_\_\_  
Telephone  
\_\_\_\_\_  
E-mail  
Address

**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)

1,621,075.00

**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)	93,340.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	93,340.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	93,340.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,015,769.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	215,882.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,086.00
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)	37,153.00
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)	86,882.00
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)	106,128.00
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)	2,474,900.00

**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)

3.77%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

3.77%

**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)**

93,340.00

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year

28,375.64

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 (6.68%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

0.00

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**

**Option 2 or Option 3 is selected)**

0.00

Approved indirect cost rate: 6.68%  
 Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	30,481.00		9,155.00	39,636.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		30,481.00	0.00	9,155.00	39,636.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	26,692.00		0.00	26,692.00
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)		26,692.00	0.00	0.00	26,692.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	3,789.00	0.00	9,155.00	12,944.00
<b>D. COMMENTS:</b>					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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.

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,569,055.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	64,131.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,504,924.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				262.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				9,554.58

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,851,927.80	10,318.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,851,927.80	10,318.30
B. Required effort (Line A.2 times 90%)	1,666,735.02	9,286.47
C. Current year expenditures (Line I.E and Line II.B)	2,504,924.00	9,554.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
N/A		
Total adjustments to base expenditures	0.00	0.00

SACS Web System - SACS V1  
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