

JLPAA
REGULAR BOARD MEETING MINUETS
October 15, 2021
5 :30 p.m.
19740 Grand Avenue Lake Elsinore, California 92530

CALL TO ORDER 05:30 p.m.

ROLL CALL Board Members Present: Davis, Schramm, Frazier and Briseno

AGENDA ITEMS TO BE REMOVED - EXECUTIVE DIRECTOR ANNOUNCEMENT

Sometimes it is necessary to remove items from the agenda. We apologize for any inconvenience this may cause you.

PUBLIC BUSINESS FROM THE FLOOR - AGENDIZED ITEMS

No public comments

ACTION ITEMS

A 1. Approval of Board Findings Relating to Teleconference Meetings During State of Emergency. Resolution 10-15-21

Board findings pursuant to Government Code Section 54953(e)

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

Motion made by Frazier to approve Resolution 10-15-21

Second by Schramm

All in favor by: Schramm, Davis, Frazier and Briseno. Motion carried and approved.

A 2. Approval of the JLPAA Board Minutes for the following meeting date: Sept. 17, 2021.

Motion made by Schramm to approve the JLPAA Board Minutes for the following meeting date: Sept. 17 2021

Second by Frazier

All in favor by: Schramm, Davis, Frazier and Briseno. Motion carried and approved.

Pending Board Approval

A 3. Approval of the Local Indicators for Julia Lee Performing Arts Academy

Motion made by Frazier to approve the Local Indicators for Julia Lee Performing Arts Academy.

Second by Briseno

All in favor by: Schramm, Davis, Frazier and Briseno. Motion carried and approved.

A 4. Approval of the Unaudited Actuals (Ratification)

Motion made by Frazier to approve the Unaudited Actuals (Ratification)

Second by Briseno

All in favor by: Schramm, Davis, Frazier and Briseno. Motion carried and approved.

DISCUSSION ITEMS

D 1. Review Budget (Absolute Charter Group; Christopher Williams) See Attachment.

D 2. Executive Director Monthly Report (Oral Report) JLPAA PPP Loan has been forgiven. Admin team had a chance to meet with Raza Development Fund and covered the history of JLPAA and the projected growth, along with our learning loss and ELD plan. We have 6 teachers that will participate with the CTI Induction program. There will be an amendment to their contracts to reflect this. This cost is included in the budget that was already approved. Next meeting will be in November.

D 3. Principal Monthly Report (Oral Report) Discussion with Raza regarding our COVID plan and mental health resources for all stakeholders. Red ribbon week and the harvest festival are coming up. Both Rachel and Aaron are working on the ELD and literacy programs. NWEA (Map) assessments are in progress.

D 4. IT Manager and Facilities Manager Monthly Report (Oral Report) Absent

D 5. Community Outreach Discussion for JLPAA: Nothing to report.

Comment/ Question by Briseno: Will there be a walk-out on Monday due to vaccine mandate

Motion made by Frazier to adjourn, Second by Briseno

All in favor by: Davis, Schramm, Frazier and Briseno. Motion carried and approved.

ADJOURNMENT: 06:09 p.m.

Pending Board Approval

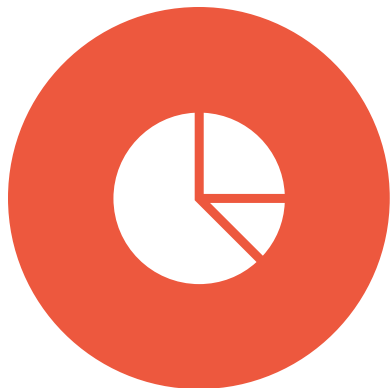


Julia Lee Performing Arts Academy

FINANCIAL PRESENTATION

SEPTEMBER 2021 YEAR-TO-DATE

Authorizer Page



CASH BALANCE IS \$1,266,022 AND
REPRESENTS 3.1 MONTHS OF
EXPENSES



THE EOY FUND BALANCE LAST
MONTH WAS \$1,080,758 BUT IS
NOW EXPECTED TO BE \$1,075,976



THE ENROLLMENT IS STABLE AT 378

Board of Director Points To Consider

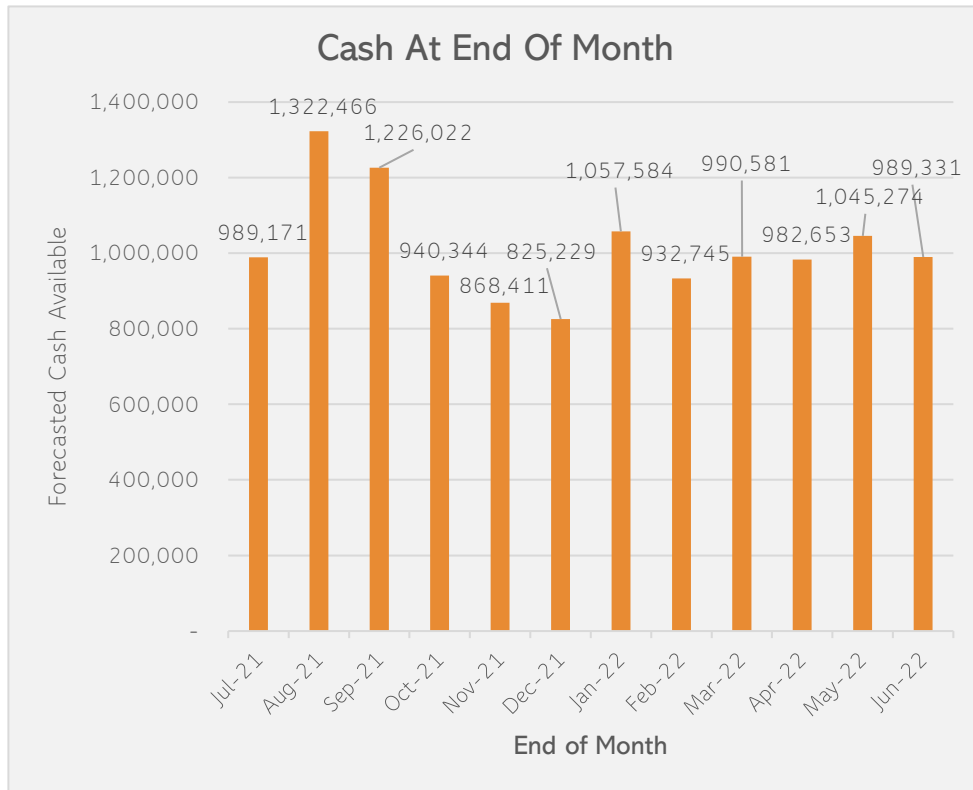
Opportunities

1. The CDE announced a new Educator Effectiveness Block Grant (EEBG). Allocations will be announced next week.
2. Currently under budget with staffing

Challenges

1. Added \$24,400 in additional Professional Development for induction.
2. Work still to do with the modulars. Total cost is unknown at this time.

Cash Flow Balance



Notes:

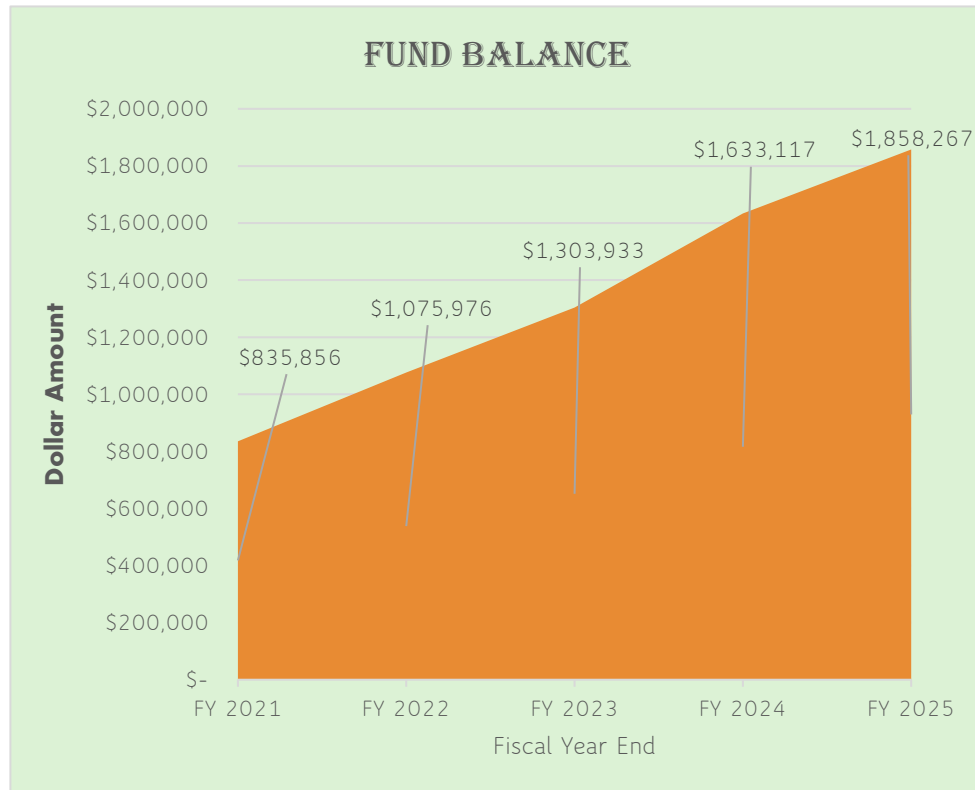
1 - Cash is expected to be near \$1M at the end of the year.

2 - No additional factoring is needed for 2021-22 to maintain normal operations

3 - Potential Cash Outflows: Land purchase, Ongoing modular work, Additional hiring, Loan repayment

4 - Potential Cash Inflows: Expanded Learning Opportunity Program, Pre-K Planning and Implementation Grant, Additional student enrollment

Fund Balance

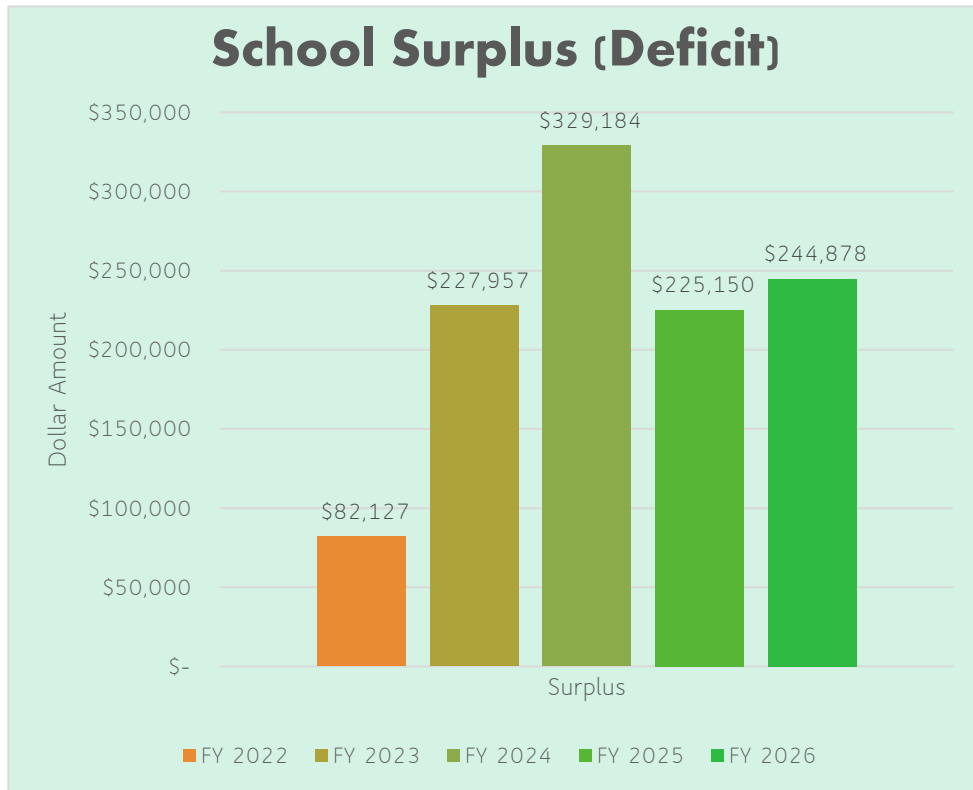


FUND BALANCE PERCENTAGE

RCOE Requirement = 5%

FY 2021	17.0%
FY 2022	23.9%
FY 2023	29.0%
FY 2024	34.9%
FY 2025	38.6%

Surplus / (Deficit)



Notes

1 - The surplus is the amount that revenue exceeds expense. Deficit is the amount that expense exceeds revenue.

2 - The school is always looking to achieve at least a 5% surplus each year.

3 - The surplus is lower for future years as expenses like STRS, health care, salaries and rent continues to increase regularly.

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
ADA = 359.10			
Revenues			ADA = 399.95
State Aid - Revenue Limit			
8011 LCFF State Aid	2,817,918	3,141,863	(323,946)
8012 Education Protection Account	71,820	79,990	(8,170)
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	692,909	771,732	(78,823)
	3,582,646	3,993,585	(410,939)
Federal Revenue			
8181 Special Education - Entitlement	69,170	77,038	(7,869)
8220 Federal Child Nutrition	100,333	105,838	(5,504)
8290 Title I, Part A - Basic Low Income	51,437	51,437	-
8291 Title II, Part A - Teacher Quality	8,252	8,252	-
8296 Other Federal Revenue	291,669	332,887	(41,218)
	520,861	575,452	(54,591)
Other State Revenue			
8311 State Special Education	239,035	266,227	(27,192)
8520 Child Nutrition	10,400	10,027	373
8545 School Facilities (SB740)	349,470	342,635	6,835
8550 Mandated Cost	5,161	5,161	-
8560 State Lottery	71,461	79,590	(8,129)
8599 Other State Revenue	104,965	48,467	56,498
	780,491	752,107	28,384
Other Local Revenue			
8660 Interest Revenue	18	-	18
8689 Other Fees and Contracts	-	-	-
8699 School Fundraising	5,043	-	5,043
	5,062	-	5,062
Total Revenue	4,889,061	5,321,144	(432,083)

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10

	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,227,781	1,305,518	77,738
1170 Teachers' Substitute Hours	2,860	-	(2,860)
1140 Teachers' Extra Duty/Stipends	72,500	72,500	-
1300 Administrators' Salaries	326,914	370,600	43,686
	1,630,054	1,748,618	118,564
Classified Salaries			
2100 Instructional Salaries	557,393	508,488	(48,905)
2200 Support Salaries	8,674	106,772	98,098
2300 Classified Administrators' Salaries	78,983	70,000	(8,983)
2400 Clerical and Office Staff Salaries	78,102	90,009	11,906
2900 Other Classified Salaries	120,821	121,461	640
	843,974	896,729	52,756
Benefits			
3101 STRS	290,476	295,866	5,390
3312 OASDI	52,052	55,597	3,546
3321 Medicare	35,823	38,358	2,535
3401 Health and Welfare	216,264	253,000	36,736
3501 State Unemployment	24,466	27,790	3,324
3601 Workers' Compensation	36,873	36,020	(853)
3602 Workers' Compensation	1,400	-	(1,400)
5898 Other Benefits	928	-	(928)
	658,283	706,631	48,348

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10

	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Books and Supplies			
4100 Textbooks and Core Materials	60,000	60,000	-
4200 Books and Reference Materials	18,800	18,800	-
4302 School Supplies	36,493	1,479	(35,014)
4305 Software	26,250	39,000	12,750
4311 Office Expense	20,155	14,559	(5,596)
4310 Noncapitalized Equipment	69,583	70,000	417
4700 Food Services	169,749	174,450	4,701
	401,030	378,288	(22,742)
Subagreement Services			
5102 Special Education	201,811	213,811	12,000
5103 Substitute Teacher	972	1,188	216
5105 Security	45,582	25,200	(20,382)
5106 Other Educational Consultants	6,375	6,375	-
	254,740	246,574	(8,166)

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Operations and Housekeeping			
5201 Auto and Travel	8,000	8,000	-
5300 Dues & Memberships	1,500	1,500	-
5400 Insurance	37,749	37,749	(0)
5501 Utilities	18,720	18,720	-
5502 Janitorial Services	22,000	22,000	-
5900 Communications	6,724	6,340	(384)
5910 Postage and Shipping	2,116	2,000	(116)
	96,809	96,309	(500)
Facilities, Repairs and Other Leases			
5610 Rent	368,958	336,264	(32,693)
5603 Equipment Leases	-	-	-
5620 Other Leases	97,002	120,583	23,581
5630 Repairs and Maintenance	59,090	40,000	(19,090)
	525,049	496,847	(28,202)
Professional/Consulting Services			
5801 IT	11,876	7,476	(4,400)
5802 Audit & Taxes	12,200	12,200	-
5810 Legal	12,001	12,000	(1)
5804 Professional Development	44,400	20,000	(24,400)
5806 Special Activities/Field Trips	10,000	10,000	-
5514 Bank Charges	1,419	1,800	381
5845 Printing	6,240	6,240	(0)
5892 Other taxes and fees	11,006	12,000	994
5830 Payroll Service Fee	5,700	5,700	-
5811 Management Fee	138,446	133,029	(5,418)
5812 District Oversight Fee	48,891	53,211	4,321
5814 SPED Encroachment	57,110	63,607	6,497
	359,289	337,263	(22,026)
Depreciation			
6900 Depreciation Expense	10,037	14,800	4,763
	10,037	14,800	4,763
Interest			
7438 Interest Expense	27,669	-	(27,669)
	27,669	-	(27,669)
Total Expenses	4,806,934	4,922,059	115,125
Monthly Surplus (Deficit)	82,127	399,085	(316,958)
	1.7%		

Julia Lee Performing Arts Academy

Multi-Year Forecast

Absolute!
Charter Group

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Budget	Budget	Budget
Assumptions					
<i>LCFF COLA</i>	5.07%	2.48%	3.11%	3.54%	0.00%
<i>Attendance Rate</i>	95.0%	95.0%	95.0%	95.0%	95.0%
<i>Enrollment</i>	378.00	421.00	445.00	460.00	475.00
<i>Average Daily Attendance</i>	359.10	399.95	422.75	437.00	451.25
Revenues					
State Aid - Revenue Limit					
8011 LCFF State Aid	\$ 2,817,918	\$ 3,174,730	\$ 3,486,615	\$ 3,604,142	\$ 3,721,668
8012 Education Protection Account	71,820	79,990	84,550	87,400	90,250
8096 In Lieu of Property Taxes	692,909	771,732	815,726	843,222	870,718
	<u>3,582,646</u>	<u>4,026,452</u>	<u>4,386,891</u>	<u>4,534,764</u>	<u>4,682,637</u>
Federal Revenue					
8181 Special Education - Entitlement	69,170	77,038	81,430	84,175	86,920
8220 Federal Child Nutrition	100,333	105,838	105,838	105,838	105,838
8290 Title I, Part A - Basic Low Income	51,437	61,591	65,102	67,296	69,491
8291 Title II, Part A - Teacher Quality	8,252	9,881	10,444	10,796	11,148
8296 Other Federal Revenue	291,669	281,204	140,602	-	-
	<u>520,861</u>	<u>535,552</u>	<u>403,416</u>	<u>268,105</u>	<u>273,396</u>
Other State Revenue					
8311 State Special Education	239,035	266,227	281,404	290,889	300,375
8520 Child Nutrition	10,400	10,027	10,027	10,027	10,027
8545 School Facilities (SB740)	349,470	-	-	-	-
8550 Mandated Cost	5,161	6,335	7,275	7,690	7,949
8560 State Lottery	71,461	79,590	84,127	86,963	89,799
8599 Other State Revenue	104,965	-	-	-	-
	<u>780,491</u>	<u>362,178</u>	<u>382,833</u>	<u>395,569</u>	<u>408,149</u>
Total Revenue	\$ 4,889,061	\$ 4,924,181	\$ 5,173,139	\$ 5,198,437	\$ 5,364,182

Julia Lee Performing Arts Academy

Multi-Year Forecast

Absolute!
Charter Group

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Budget	Budget	Budget
Expenses					
Certificated Salaries					
1100 Teachers' Salaries	1,227,781	1,338,576	1,374,596	1,403,275	1,431,340
1175 Teachers' Extra Duty/Stipends	72,500	17,500	17,500	17,700	18,054
1300 Administrators' Salaries	326,914	378,012	385,572	393,284	401,149
	<u>1,630,054</u>	<u>1,734,088</u>	<u>1,777,669</u>	<u>1,814,258</u>	<u>1,850,543</u>
Classified Salaries					
2100 Instructional Salaries	557,393	658,046	671,206	684,631	698,323
2200 Support Salaries	8,674	-	-	-	-
2300 Classified Administrators' Salaries	78,983	71,400	72,828	74,285	75,770
2400 Clerical and Office Staff Salaries	78,102	71,933	73,372	74,839	76,336
2900 Other Classified Salaries	120,821	133,276	135,941	138,660	141,433
	<u>843,974</u>	<u>934,655</u>	<u>953,348</u>	<u>972,415</u>	<u>991,863</u>
Benefits					
3101 STRS	290,476	331,211	339,535	346,523	353,454
3301 OASDI	52,052	57,949	59,108	60,290	61,495
3311 Medicare	35,823	38,697	39,600	40,407	41,215
3401 Health and Welfare	216,264	231,000	231,000	231,000	242,000
3501 State Unemployment	24,466	26,460	26,460	26,460	26,460
3601 Workers' Compensation	36,873	37,362	38,234	39,013	39,794
	<u>658,283</u>	<u>722,679</u>	<u>733,936</u>	<u>743,693</u>	<u>764,418</u>
Books and Supplies					
4100 Textbooks and Core Curricula	60,000	25,000	25,000	25,000	25,000
4200 Books and Other Materials	18,800	18,800	18,800	18,800	18,800
4302 School Supplies	36,493	1,479	1,479	1,479	1,479
4305 Software	26,250	39,000	40,600	40,600	41,200
4310 Office Expense	20,155	30,000	30,000	30,000	30,000
4400 Noncapitalized Equipment	69,583	-	-	-	-
4700 Food Services	169,749	191,895	211,084	232,192	255,412
	<u>401,030</u>	<u>306,174</u>	<u>326,963</u>	<u>348,072</u>	<u>371,891</u>

Julia Lee Performing Arts Academy

Multi-Year Forecast

Absolute!
Charter Group

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Budget	Budget	Budget
Subagreement Services					
5102 Special Education	201,811	224,179	237,207	251,443	267,003
5103 Substitute Teacher	972	1,287	1,416	1,557	1,713
5105 Security	45,582	-	-	-	-
5106 Other Educational Consultants	6,375	6,375	6,375	6,375	6,375
	<u>254,740</u>	<u>231,841</u>	<u>244,997</u>	<u>259,375</u>	<u>275,091</u>
Operations and Housekeeping					
5201 Auto and Travel	8,000	8,000	8,000	8,000	8,000
5300 Dues & Memberships	1,500	1,650	1,800	1,950	2,100
5400 Insurance	37,749	41,180	45,298	49,828	54,811
5501 Utilities	18,720	20,160	22,176	24,394	26,833
5502 Janitorial Services	22,000	24,000	26,400	29,040	31,944
5900 Communications	6,724	7,180	8,020	8,860	9,700
5901 Postage and Shipping	2,116	-	-	-	-
	<u>96,809</u>	<u>102,170</u>	<u>111,694</u>	<u>122,072</u>	<u>133,388</u>
Facilities, Repairs and Other Leases					
5601 Rent	368,958	-	-	-	-
5604 Other Leases	97,002	-	-	-	-
5610 Repairs and Maintenance	59,090	346,352	356,743	367,445	370,685
	<u>525,049</u>	<u>346,352</u>	<u>356,743</u>	<u>367,445</u>	<u>370,685</u>
Professional/Consulting Services					
5801 IT	11,876	8,076	8,676	9,276	10,476
5802 Audit & Taxes	12,200	12,200	12,200	12,200	12,200
5803 Legal	12,001	-	-	-	-
5804 Professional Development	44,400	20,000	20,000	20,000	20,000
5806 Special Activities/Field Trips	10,000	20,000	25,000	25,000	30,000
5807 Bank Charges	1,419	-	-	-	-
5808 Printing	6,240	-	-	-	-
5809 Other taxes and fees	11,006	-	-	-	-
5810 Payroll Service Fee	5,700	12,000	14,400	18,000	19,200
5811 Management Fee	138,446	123,105	129,328	129,961	134,105
5812 District Oversight Fee	48,891	49,242	51,731	51,984	53,642
5814 SPED Encroachment	57,110	63,607	67,233	69,499	71,766
	<u>359,289</u>	<u>308,229</u>	<u>328,569</u>	<u>335,921</u>	<u>351,388</u>
Depreciation					
6900 Depreciation Expense	10,037	10,037	10,037	10,037	10,037
	<u>10,037</u>	<u>10,037</u>	<u>10,037</u>	<u>10,037</u>	<u>10,037</u>
Interest					
7438 Interest Expense	27,669	-	-	-	-
	<u>27,669</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 4,806,934</u>	<u>\$ 4,696,224</u>	<u>\$ 4,843,956</u>	<u>\$ 4,973,287</u>	<u>\$ 5,119,304</u>

Julia Lee Performing Arts Academy

Multi-Year Forecast

Absolute!
Charter Group

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Budget	Budget	Budget
Surplus (Deficit)	<u>\$ 82,127</u>	<u>\$ 227,957</u>	<u>\$ 329,184</u>	<u>\$ 225,150</u>	<u>\$ 244,878</u>
	1.7%	4.6%	6.4%	4.3%	4.6%
Fund Balance, Beginning of Year	\$ 993,849	\$ 1,075,976	\$ 1,303,933	\$ 1,633,117	\$ 1,858,267
Fund Balance, End of Year	<u>\$ 1,075,976</u>	<u>\$ 1,303,933</u>	<u>\$ 1,633,117</u>	<u>\$ 1,858,267</u>	<u>\$ 2,103,145</u>
	22.4%	27.8%	33.7%	37.4%	41.1%

Cash Flow Adjustments

Surplus (Deficit)	82,127	227,957	329,184	225,150	244,878
Cash Flows From Operating Activities					
Depreciation/Amortization	10,037	10,037	10,037	10,037	10,037
Public Funding Receivables	416,242	107,424	(64,098)	(12,481)	(17,212)
Other Assets	222,829	-	-	-	-
Accounts Payable	(67,040)	889	11	54	204
Cash Flows From Investing Activities					
Purchases of Prop. And Equip.	(170,335)	-	-	-	-
Total Change in Cash	389,407	96,307	275,133	222,761	237,907
Cash, Beginning of Year	599,924	989,331	1,085,637	1,360,771	1,583,532
Cash, End of Year	<u>\$ 989,331</u>	<u>\$ 1,085,637</u>	<u>\$ 1,360,771</u>	<u>\$ 1,583,532</u>	<u>\$ 1,821,438</u>

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2022 Accruals	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Revenues																ADA = 399.95
State Aid - Revenue Limit																
8011 LCFF State Aid	123,409	123,409	222,136	222,136	222,136	222,136	222,136	187,688	254,546	254,546	254,546	254,546	254,546	2,817,918	3,141,863	(323,946)
8012 Education Protection Account	-	-	14,995	-	-	-	14,995	-	-	23,875	-	-	17,955	71,820	79,990	(8,170)
8096 In Lieu of Property Taxes	-	-	39,740	46,294	46,294	46,294	46,294	46,294	140,566	70,283	70,283	70,283	70,283	692,909	771,732	(78,823)
	123,409	123,409	276,871	268,430	268,430	268,430	283,425	233,982	395,112	348,704	324,829	324,829	342,784	3,582,646	3,993,585	(410,939)
Federal Revenue																
8181 Special Education - Entitlement	-	-	3,967	5,199	5,199	5,199	5,199	5,199	7,842	7,842	7,842	7,842	7,842	69,170	77,038	(7,869)
8220 Federal Child Nutrition	-	-	3,315	8,820	8,820	8,820	8,820	8,820	8,820	8,820	8,820	8,820	17,640	100,333	105,838	(5,504)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	38,578	-	-	-	-	-	-	-	51,437	51,437	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	6,189	-	-	-	-	-	-	-	8,252	8,252	-
8296 Other Federal Revenue	(19,519)	36,001	-	-	21,700	36,000	102,087	21,700	36,000	-	21,700	36,000	-	291,669	332,887	(41,218)
	(19,519)	36,001	7,282	14,019	35,719	94,786	116,106	35,719	52,661	16,661	38,361	52,661	40,403	520,861	575,452	(54,591)
Other State Revenue																
8311 State Special Education	-	-	28,122	17,967	17,967	17,967	17,967	17,967	24,216	24,216	24,216	24,216	24,216	239,035	266,227	(27,192)
8520 Child Nutrition	-	-	1,209	836	836	836	836	836	836	836	836	836	1,671	10,400	10,027	373
8545 School Facilities (SB740)	-	-	-	-	-	-	174,735	-	-	-	87,367	-	87,367	349,470	342,635	6,835
8550 Mandated Cost	-	-	-	-	-	5,161	-	-	-	-	-	-	-	5,161	5,161	-
8560 State Lottery	-	-	-	-	-	-	14,920	-	-	14,920	-	-	41,621	71,461	79,590	(8,129)
8590 Other State Revenue	-	-	56,498	-	-	-	48,467	-	-	-	-	-	-	104,965	48,467	56,498
	-	-	85,828	18,802	18,802	23,963	256,924	18,802	25,052	39,972	112,419	25,052	154,875	780,491	752,107	28,384
Other Local Revenue																
8660 Interest Revenue	-	-	18	-	-	-	-	-	-	-	-	-	-	18	-	18
8699 School Fundraising	480	1,629	2,934	-	-	-	-	-	-	-	-	-	-	5,043	-	5,043
	480	1,629	2,953	-	-	-	-	-	-	-	-	-	-	5,062	-	5,062
Total Revenue	104,370	161,039	372,934	301,251	322,951	387,179	656,455	288,503	472,825	405,337	475,610	402,542	538,063	4,889,061	5,321,144	(432,083)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	10,262	64,294	128,390	113,871	113,871	113,871	113,871	113,871	113,871	113,871	113,871	113,871	-	1,227,781	1,305,518	77,738
1130 Teachers' Substitute Hours	-	-	2,860	-	-	-	-	-	-	-	-	-	-	2,860	-	(2,860)
1140 Teachers' Extra Duty/Stipends	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	52,500	-	72,500	72,500	-
1300 Administrators' Salaries	5,950	18,305	24,709	30,883	30,883	30,883	30,883	30,883	30,883	30,883	30,883	30,883	-	326,914	370,600	43,686
	16,212	82,599	155,959	147,254	147,254	147,254	147,254	147,254	147,254	147,254	147,254	197,254	-	1,630,054	1,748,618	118,564
Classified Salaries																
2100 Instructional Salaries	3,008	3,676	22,865	58,649	58,649	58,649	58,649	58,649	58,649	58,649	58,649	58,649	-	557,393	508,488	(48,905)
2200 Support Salaries	-	440	8,234	-	-	-	-	-	-	-	-	-	-	8,674	106,772	98,098
2300 Classified Administrators' Salaries	8,867	11,783	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	-	78,983	70,000	(8,983)
2400 Clerical and Office Staff Salaries	2,224	5,190	4,449	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	-	78,102	90,009	11,906
2900 Other Classified Salaries	3,721	8,242	10,862	10,889	10,889	10,889	10,889	10,889	10,889	10,889	10,889	10,889	-	120,821	121,461	640
	17,820	29,332	52,242	82,731	82,731	82,731	82,731	82,731	82,731	82,731	82,731	82,731	-	843,974	896,729	52,756
Benefits																
3101 STRS	2,743	28,779	26,256	24,915	24,915	24,915	24,915	24,915	24,915	24,915	24,915	33,375	-	290,476	295,866	5,390
3312 OASDI	1,087	1,781	3,019	5,129	5,129	5,129	5,129	5,129	5,129	5,129	5,129	5,129	-	52,052	55,597	3,546
3321 Medicare	489	1,607	2,989	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	4,060	-	35,823	38,358	2,535
3401 Health and Welfare	9,005	12,138	18,372	19,639	19,639	19,639	19,639	19,639	19,639	19,639	19,639	19,639	-	216,264	253,000	36,736
3501 State Unemployment	-	623	2,211	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	2,404	-	24,466	27,790	3,324
3601 Workers' Compensation	229	5,681	2,301	3,185	3,185	3,185	3,185	3,185	3,185	3,185	3,185	3,185	-	36,873	36,020	(853)
3602 Workers' Compensation	251	414	735	-	-	-	-	-	-	-	-	-	-	1,400	-	(1,400)
5898 Other Benefits	-	928	-	-	-	-	-	-	-	-	-	-	-	928	-	(928)
	13,805	51,951	55,883	58,607	58,607	58,607	58,607	58,607	58,607	58,607	58,607	67,792	-	658,283	706,631	48,348

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2022 Accruals	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Materials	-	-	-	18,000	18,000	18,000	6,000	-	-	-	-	-	-	60,000	60,000	-
4200	Books and Reference Materials	-	-	-	5,200	5,000	5,000	3,600	-	-	-	-	-	-	18,800	18,800	-
4302	School Supplies	-	-	36,118	42	42	42	42	42	42	42	42	42	-	36,493	1,479	(35,014)
4305	Software	-	-	-	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	26,250	39,000	12,750
4311	Office Expense	-	219	8,977	1,200	1,200	1,200	1,359	1,200	1,200	1,200	1,200	1,200	-	20,155	14,559	(5,596)
4310	Noncapitalized Equipment	1,263	-	18,320	20,000	20,000	5,000	5,000	-	-	-	-	-	-	69,583	70,000	417
4700	Food Services	5,694	3,404	12,919	20,859	15,859	15,859	15,859	15,859	15,859	15,859	15,859	15,859	-	169,749	174,450	4,701
		<u>6,957</u>	<u>3,623</u>	<u>76,335</u>	<u>68,217</u>	<u>63,017</u>	<u>48,017</u>	<u>34,776</u>	<u>20,017</u>	<u>20,017</u>	<u>20,017</u>	<u>20,017</u>	<u>20,017</u>	-	<u>401,030</u>	<u>378,288</u>	<u>(22,742)</u>
Subagreement Services																	
5102	Special Education	5,080	6,150	12,043	47,100	16,430	16,430	16,430	16,430	16,430	16,430	16,430	16,430	-	201,811	213,811	12,000
5103	Substitute Teacher	-	-	-	108	108	108	108	108	108	108	108	108	-	972	1,188	216
5107	Security	-	-	5,000	8,582	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	45,582	25,200	(20,382)
5106	Other Educational Consultants	-	-	-	1,913	638	638	638	638	638	638	638	638	-	6,375	6,375	-
		<u>5,080</u>	<u>6,150</u>	<u>17,043</u>	<u>57,702</u>	<u>21,175</u>	<u>21,175</u>	<u>21,175</u>	<u>21,175</u>	<u>21,175</u>	<u>21,175</u>	<u>21,175</u>	<u>20,538</u>	-	<u>254,740</u>	<u>246,574</u>	<u>(8,166)</u>
Operations and Housekeeping																	
5201	Auto and Travel	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-	-	-	8,000	8,000	-
5300	Dues & Memberships	-	-	-	-	-	-	250	250	250	250	250	250	-	1,500	1,500	-
5400	Insurance	-	5,752	3,100	6,877	3,146	3,146	3,146	3,146	3,146	3,146	3,146	-	-	37,749	37,749	(0)
5501	Utilities	-	-	-	6,240	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	-	18,720	18,720	-
5502	Janitorial Services	-	-	-	7,333	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	-	22,000	22,000	-
5900	Communications	-	1,016	953	528	528	528	528	528	528	528	528	528	-	6,724	6,340	(384)
5910	Postage and Shipping	-	368	248	167	167	167	167	167	167	167	167	167	-	2,116	2,000	(116)
		<u>-</u>	<u>7,136</u>	<u>4,302</u>	<u>23,145</u>	<u>9,234</u>	<u>7,234</u>	<u>7,484</u>	<u>9,484</u>	<u>9,484</u>	<u>7,484</u>	<u>7,484</u>	<u>4,338</u>	-	<u>96,809</u>	<u>96,309</u>	<u>(500)</u>
Facilities, Repairs and Other Leases																	
5610	Rent	30,103	30,103	34,306	34,306	34,306	34,306	34,306	34,306	34,306	34,306	34,306	-	-	368,958	336,264	(32,693)
5603	Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5620	Other Leases	-	345	6,220	10,049	10,049	10,049	10,049	10,049	10,049	10,049	10,049	10,049	-	97,002	120,583	23,581
5630	Repairs and Maintenance	-	1,200	27,890	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	-	59,090	40,000	(19,090)
		<u>30,103</u>	<u>31,648</u>	<u>68,415</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>47,688</u>	<u>13,382</u>	-	<u>525,049</u>	<u>496,847</u>	<u>(28,202)</u>
Professional/Consulting Services																	
5801	IT	-	-	5,600	1,200	600	600	600	600	600	876	600	600	-	11,876	7,476	(4,400)
5802	Audit & Taxes	-	-	-	4,067	4,067	4,067	-	-	-	-	-	-	-	12,200	12,200	-
5810	Legal	174	-	-	3,827	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	12,001	12,000	(1)
5804	Professional Development	-	-	450	3,550	2,000	2,000	2,000	2,000	2,000	2,000	2,000	26,400	-	44,400	20,000	(24,400)
5806	Special Activities/Field Trips	-	-	-	-	-	-	-	2,000	2,000	2,000	2,000	2,000	-	10,000	10,000	-
5514	Bank Charges	23	21	25	150	150	150	150	150	150	150	150	150	-	1,419	1,800	381
5845	Printing	292	-	-	1,788	520	520	520	520	520	520	520	520	-	6,240	6,240	(0)
5892	Other taxes and fees	-	-	6	3,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	11,006	12,000	994
5830	Payroll Service Fee	-	-	-	1,900	475	475	475	475	475	475	475	475	-	5,700	5,700	-
5811	Management Fee	15,347	11,104	12,060	11,104	11,104	11,104	11,104	11,104	11,104	11,104	11,104	11,104	-	138,446	133,029	(5,418)
5812	District Oversight Fee	475	29,663	950	950	950	950	950	950	950	950	950	950	9,250	48,891	53,211	4,321
5814	SPED Encroachment	5,196	5,196	5,196	4,293	4,293	4,293	4,293	4,293	5,940	5,940	5,940	5,940	(3,700)	57,110	63,607	6,497
		<u>21,506</u>	<u>45,984</u>	<u>24,287</u>	<u>35,828</u>	<u>26,158</u>	<u>26,158</u>	<u>22,092</u>	<u>24,092</u>	<u>25,739</u>	<u>26,015</u>	<u>25,739</u>	<u>50,139</u>	<u>5,550</u>	<u>359,289</u>	<u>337,263</u>	<u>(22,026)</u>
Depreciation																	
6900	Depreciation Expense	836	836	836	836	836	836	836	836	836	836	836	836	-	10,037	14,800	4,763
		<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	<u>836</u>	-	<u>10,037</u>	<u>14,800</u>	<u>4,763</u>
Interest																	
7438	Interest Expense	2,294	2,439	2,294	2,294	2,294	2,294	2,294	2,294	2,294	2,294	2,294	2,294	-	27,669	-	(27,669)
		<u>2,294</u>	<u>2,439</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	-	<u>27,669</u>	<u>-</u>	<u>(27,669)</u>
Total Expenses		<u>114,612</u>	<u>261,697</u>	<u>457,595</u>	<u>524,302</u>	<u>458,994</u>	<u>441,994</u>	<u>424,937</u>	<u>414,178</u>	<u>415,826</u>	<u>414,102</u>	<u>413,826</u>	<u>459,322</u>	<u>5,550</u>	<u>4,806,934</u>	<u>4,922,059</u>	<u>115,125</u>
Monthly Surplus (Deficit)		<u>(10,242)</u>	<u>(100,657)</u>	<u>(84,661)</u>	<u>(223,051)</u>	<u>(136,043)</u>	<u>(54,815)</u>	<u>231,518</u>	<u>(125,675)</u>	<u>57,000</u>	<u>(8,764)</u>	<u>61,784</u>	<u>(56,779)</u>	<u>532,513</u>	<u>82,127</u>	<u>399,085</u>	<u>(316,958)</u>

Julia Lee Performing Arts Academy

Monthly Cash Flow/Forecast FY21-22

Absolute!
Charter Group

ADA = 359.10

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2022 Accruals	FY 21-22 Forecast	2022 Budget	Favorable / (Unfav.)
Cash Flow Adjustments														1.7%		
Monthly Surplus (Deficit)	(10,242)	(100,657)	(84,661)	(223,051)	(136,043)	(54,815)	231,518	(125,675)	57,000	(8,764)	61,784	(56,779)	532,513	82,127		
Cash flows from operating activities																
Depreciation/Amortization	836	836	836	836	836	836	836	836	836	836	836	836	-	10,037		
Public Funding Receivables	254,868	518,829	-	106,537	63,274	10,797	-	-	-	-	-	-	(538,063)	416,242		
Other Assets	222,829	-	-	-	-	-	-	-	-	-	-	-	-	222,829		
Accounts Payable	(30,357)	(42,233)	-	-	-	-	-	-	-	-	-	-	5,550	(67,040)		
Accrued Expenses	(65,667)	22,281	(39,964)	-	-	-	-	-	-	-	-	-	-	(83,350)		
Other Liabilities	16,980	(65,426)	27,344	-	-	-	-	-	-	-	-	-	-	(21,102)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	(335)	-	(170,000)	-	-	-	-	-	-	-	-	-	(170,335)		
Cash flows from financing activities																
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	389,247	333,296	(96,444)	(285,678)	(71,933)	(43,182)	232,355	(124,839)	57,836	(7,928)	62,621	(55,943)				
Cash, Beginning of Month	599,924	989,171	1,322,466	1,226,022	940,344	868,411	825,229	1,057,584	932,745	990,581	982,653	1,045,274				
Cash, End of Month	989,171	1,322,466	1,226,022	940,344	868,411	825,229	1,057,584	932,745	990,581	982,653	1,045,274	989,331				

Julia Lee Performing Arts Academy Check Register

County 33 - RIVERSIDE COUNTY
District 37 - JULIA LEE PERFORMING ARTS ACADEMY
Fiscal Year 2022
Begin Date 09/01/2021
End Date 09/30/2021
Treasurer Fund

Transaction Date	Amount	Check Number	Vendor
09/10/2021	5,371.20	0001065	CO POWER
09/10/2021	895.25	0001066	PREFERRED MEALS
09/10/2021	11,104.00	0001067	ABSOLUTE CHARTER GROUP
09/10/2021	3,100.00	0001068	KEENAN & ASSOCIATES
09/10/2021	1,447.00	0001069	SPOTIFY USA INC
09/17/2021	102.00	0001070	KEENAN & ASSOCIATES
09/17/2021	3,991.73	0001071	PREFERRED MEAL SYSTEMS INC
09/17/2021	300.00	0001072	RIVERSIDE COUNTY OFFICE OF EDUCATION
09/17/2021	4,912.50	0001073	STRATEGIES TOWARD SUCCESS
09/17/2021	18,010.28	0001074	KAISER FOUNDATION HEALTH PLAN
09/17/2021	5,000.00	0001075	SEMPER PATROL, INC.
09/17/2021	955.98	0001076	CHARTER IMPACT
09/17/2021	7,925.40	0001077	ELSINORE FIRST ASSEMBLY
09/17/2021	23,020.91	0001077	ELSINORE FIRST ASSEMBLY
09/17/2021	3,920.15	0001078	PREFERRED MEAL SYSTEMS INC
09/17/2021	9,761.28	0001079	WILLIAMS SCOTSMAN, INC.
09/30/2021	4,278.69	0001080	WILLIAMS SCOTSMAN, INC.
09/30/2021	3,848.60	0001081	PREFERRED MEAL SYSTEMS INC
09/30/2021	352.89	0001082	SCHOOL FOOD SOLUTIONS L3C
09/30/2021	5,600.00	0001083	STS EDUCATION
09/30/2021	7,130.00	0001084	TAKEISHA JOHNSON
09/30/2021	8,405.54	0001085	ELSINORE FIRST ASSEMBLY

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,916,456.00	3,763,550.00	29.0%
2) Federal Revenue		8100-8299	367,210.75	754,155.00	105.4%
3) Other State Revenue		8300-8599	645,749.49	677,119.00	4.9%
4) Other Local Revenue		8600-8799	32,713.02	0.00	-100.0%
5) TOTAL, REVENUES			3,962,129.26	5,194,824.00	31.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,122,638.69	1,453,051.00	29.4%
2) Classified Salaries		2000-2999	613,892.36	1,065,157.00	73.5%
3) Employee Benefits		3000-3999	449,962.91	735,077.00	63.4%
4) Books and Supplies		4000-4999	226,370.32	272,288.00	20.3%
5) Services and Other Operating Expenses		5000-5999	967,614.59	1,130,803.00	16.9%
6) Depreciation and Amortization		6000-6999	15,840.52	14,800.00	-6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,731.56	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,405,050.95	4,671,176.00	37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			557,078.31	523,648.00	-6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			557,078.31	523,648.00	-6.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	461,951.17	993,849.48	115.1%
b) Audit Adjustments		9793	(25,180.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			436,771.17	993,849.48	127.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			436,771.17	993,849.48	127.5%
2) Ending Net Position, June 30 (E + F1e)			993,849.48	1,517,497.48	52.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,374.09	0.00	-100.0%
b) Restricted Net Position		9797	138,501.91	143,876.00	3.9%
c) Unrestricted Net Position		9790	849,973.48	1,373,621.48	61.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	438,868.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	209,486.69		
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	1,297,220.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,073.99		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	73,000.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	28,128.18		
c) Accumulated Depreciation - Land Improvements		9425	(23,575.77)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	54,276.04		
g) Accumulated Depreciation - Equipment		9445	(13,254.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,065,224.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	301,326.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,073.99		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	116,236.69		
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) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	652,737.56		
7) TOTAL, LIABILITIES			1,071,374.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			993,849.48		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,280,148.00	2,994,466.00	31.3%
Education Protection Account State Aid - Current Year		8012	59,980.00	73,150.00	22.0%
State Aid - Prior Years		8019	(2,350.00)	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	578,678.00	695,934.00	20.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,916,456.00	3,763,550.00	29.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	48,688.00	70,451.00	44.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	56,681.19	105,838.00	86.7%
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	68,571.00	60,010.00	-12.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,960.00	9,627.00	7.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	184,310.56	508,229.00	175.7%
TOTAL, FEDERAL REVENUE			367,210.75	754,155.00	105.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	196,914.00	243,461.00	23.6%
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	30,785.23	10,027.00	-67.4%
Mandated Costs Reimbursements		8550	3,898.00	5,286.00	35.6%
Lottery - Unrestricted and Instructional Materials		8560	89,217.70	75,710.00	-15.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	202,757.55	342,635.00	69.0%
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	122,177.01	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			645,749.49	677,119.00	4.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,552.31	0.00	-100.0%
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	31,160.71	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%
TOTAL, OTHER LOCAL REVENUE			32,713.02	0.00	-100.0%
TOTAL, REVENUES			3,962,129.26	5,194,824.00	31.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,007,805.37	1,241,171.00	23.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,833.32	211,880.00	84.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,122,638.69	1,453,051.00	29.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	305,137.63	521,055.00	70.8%
Classified Support Salaries		2200	0.00	162,907.00	New
Classified Supervisors' and Administrators' Salaries		2300	201,199.92	205,224.00	2.0%
Clerical, Technical and Office Salaries		2400	20,004.73	86,670.00	333.2%
Other Classified Salaries		2900	87,550.08	89,301.00	2.0%
TOTAL, CLASSIFIED SALARIES			613,892.36	1,065,157.00	73.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	170,050.03	231,326.00	36.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	65,602.92	102,554.00	56.3%
Health and Welfare Benefits		3401-3402	150,964.77	253,000.00	67.6%
Unemployment Insurance		3501-3502	15,179.57	27,236.00	79.4%
Workers' Compensation		3601-3602	42,173.59	35,255.00	-16.4%
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	5,992.03	85,706.00	1330.3%
TOTAL, EMPLOYEE BENEFITS			449,962.91	735,077.00	63.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	36,000.00	New
Books and Other Reference Materials		4200	3,048.00	10,300.00	237.9%
Materials and Supplies		4300	56,261.25	24,038.00	-57.3%
Noncapitalized Equipment		4400	41,130.60	27,500.00	-33.1%
Food		4700	125,930.47	174,450.00	38.5%
TOTAL, BOOKS AND SUPPLIES			226,370.32	272,288.00	20.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	224,363.24	218,644.00	-2.5%
Travel and Conferences		5200	799.81	3,000.00	275.1%
Dues and Memberships		5300	3,691.00	1,500.00	-59.4%
Insurance		5400-5450	18,011.00	37,749.00	109.6%
Operations and Housekeeping Services		5500	7,731.18	54,520.00	605.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,921.50	496,847.00	24.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	303,691.66	310,203.00	2.1%
Communications		5900	9,405.20	8,340.00	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			967,614.59	1,130,803.00	16.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	15,840.52	14,800.00	-6.6%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			15,840.52	14,800.00	-6.6%
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	8,731.56	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,731.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,405,050.95	4,671,176.00	37.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,916,456.00	3,763,550.00	29.0%
2) Federal Revenue		8100-8299	367,210.75	754,155.00	105.4%
3) Other State Revenue		8300-8599	645,749.49	677,119.00	4.9%
4) Other Local Revenue		8600-8799	32,713.02	0.00	-100.0%
5) TOTAL, REVENUES			3,962,129.26	5,194,824.00	31.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,338,844.19	2,823,785.00	20.7%
2) Instruction - Related Services	2000-2999		425,132.77	772,582.00	81.7%
3) Pupil Services	3000-3999		157,930.47	174,450.00	10.5%
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		153,582.39	348,992.00	127.2%
8) Plant Services	8000-8999		320,829.57	551,367.00	71.9%
9) Other Outgo	9000-9999	Except 7600-7699	8,731.56	0.00	-100.0%
10) TOTAL, EXPENSES			3,405,050.95	4,671,176.00	37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			557,078.31	523,648.00	-6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			557,078.31	523,648.00	-6.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	461,951.17	993,849.48	115.1%
b) Audit Adjustments		9793	(25,180.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			436,771.17	993,849.48	127.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			436,771.17	993,849.48	127.5%
2) Ending Net Position, June 30 (E + F1e)			993,849.48	1,517,497.48	52.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,374.09	0.00	-100.0%
b) Restricted Net Position		9797	138,501.91	143,876.00	3.9%
c) Unrestricted Net Position		9790	849,973.48	1,373,621.48	61.6%

Description	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	0.00
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	313.50	313.50	313.50	313.50	313.50	313.50
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)	313.50	313.50	313.50	313.50	313.50	313.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	313.50	313.50	313.50	313.50	313.50	313.50

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	19,206.28		19,206.28	8,921.90	0.00	28,128.18
Buildings			0.00	0.00	0.00	0.00
Equipment	39,919.25	0.00	39,919.25	14,356.79	0.00	54,276.04
Total capital assets being depreciated	59,125.53	0.00	59,125.53	23,278.69	0.00	82,404.22
Accumulated Depreciation for:						
Land Improvements	(11,662.23)		(11,662.23)	0.00	11,913.54	(23,575.77)
Buildings			0.00	0.00	0.00	0.00
Equipment	(3,554.42)		(3,554.42)	0.00	9,699.58	(13,254.00)
Total accumulated depreciation	(15,216.65)	0.00	(15,216.65)	0.00	21,613.12	(36,829.77)
Total capital assets being depreciated, net	43,908.88	0.00	43,908.88	23,278.69	21,613.12	45,574.45
Business-type activity capital assets, net	43,908.88	0.00	43,908.88	23,278.69	21,613.12	45,574.45

	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	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	285,002.00		285,002.00	490,375.00	122,639.44	652,737.56	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	285,002.00	0.00	285,002.00	490,375.00	122,639.44	652,737.56	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,405,050.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	392,153.23
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	15,840.52
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,606.56
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)				20,447.08
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,992,450.64

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		313.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,545.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,164,074.23	9,360.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,164,074.23	9,360.18
B. Required effort (Line A.2 times 90%)	1,947,666.81	8,424.16
C. Current year expenditures (Line I.E and Line II.B)	2,992,450.64	9,545.30
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 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300		13,957.35	13,957.35
7388		2,797.71	2,797.71
7420		2,398.82	7,772.91
7425		81,669.00	81,669.00
7426		20,417.00	20,417.00
9010		17,262.03	17,262.03
Total, Restricted Net Position		138,501.91	143,876.00

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) 134,133.28
- 2. Contracted general administrative positions not paid through payroll

 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,052,360.68

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) 6.54%

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. 0.00
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)	136,399.54
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)	505.62
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)	7,118.19
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)	144,023.35
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	144,023.35

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,114,480.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	425,132.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	32,000.00
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)	1,342.33
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)	7,225.56
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)	305,980.20
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)	2,886,161.81

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) 4.99%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.99%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>144,023.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.89%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.89%) 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	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

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		13,957.35	13,957.35
2. State Lottery Revenue	8560	63,371.44		25,846.26	89,217.70
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)		63,371.44	0.00	39,803.61	103,175.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	49,289.80			49,289.80
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	14,081.64			14,081.64
4. Books and Supplies	4000-4999	0.00		25,846.26	25,846.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		63,371.44	0.00	25,846.26	89,217.70
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	13,957.35	13,957.35
D. COMMENTS:					

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

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

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	79,102.54	0.00	82,763.95	0.00	6,442.89	313,098.39	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	79,102.54		82,763.95		6,442.89	313,098.39	
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	79,102.54	0.00	82,763.95	0.00	6,442.89	313,098.39	0.00

Current LEA: 33-10330-0137851 Julia Lee Performing Arts Academy		
Selected SELPA: SA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
SA	Desert-Mountain Charter	

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									18
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,127.26		48,127.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,577.00		34,577.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,063.99		13,063.99
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	224,363.24		224,363.24
6000-6999	Capital Outlay	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	320,131.49	0.00	320,131.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	320,131.49	0.00	320,131.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	91,885.50		91,885.50
6000-6999	Capital Outlay	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	91,885.50	0.00	91,885.50
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	91,885.50	0.00	91,885.50
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								91,885.50

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,127.26		48,127.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,577.00		34,577.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,063.99		13,063.99
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	132,477.74		132,477.74
6000-6999	Capital Outlay	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	228,245.99	0.00	228,245.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	228,245.99	0.00	228,245.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								228,245.99
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	31,331.99		31,331.99
6000-6999	Capital Outlay	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	31,331.99	0.00	31,331.99
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	31,331.99	0.00	31,331.99
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								31,331.99

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	159,975.10	17,260.00
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL 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 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00

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

5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	159,975.10	17,260.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>18.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	18.00	

SELPA: Desert-Mountain Charter (SA)

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 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 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 2020-21 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Desert-Mountain Charter (SA)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

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

SELPA: Desert-Mountain Charter (SA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	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	320,131.49		
b. Less: Expenditures paid from federal sources	91,885.50		
c. Expenditures paid from state and local sources	228,245.99	142,715.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		142,715.10	
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	228,245.99	142,715.10	85,530.89

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 FY 2020-21	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	320,131.49		
b. Less: Expenditures paid from federal sources	91,885.50		
c. Expenditures paid from state and local sources	228,245.99	69,161.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		69,161.00	
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	228,245.99	69,161.00	
d. Special education unduplicated pupil count	18	7	
e. Per capita state and local expenditures (A2c/A2d)	12,680.33	9,880.14	2,800.19

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

SELPA: Desert-Mountain Charter (SA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 2019-20	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	31,331.99	5,327.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		5,327.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,331.99	5,327.10	26,004.89

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 2020-21	Comparison Year FY 2019-20	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	31,331.99	5,327.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		5,327.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,331.99	5,327.10	
b. Special education unduplicated pupil count	18	18	
c. Per capita local expenditures (B2a/B2b)	1,740.67	295.95	1,444.72

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.

Charter Impact
 Contact Name

888-474-0322
 Telephone Number

Charter Impact
 Title

sstyles@charterimpact.com
 Email Address

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									18
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	114,089.00		114,089.00
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	7,567.00		7,567.00
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	192,256.00		192,256.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	313,912.00	0.00	313,912.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	313,912.00	0.00	313,912.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	60,702.00		60,702.00
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	182,759.00		182,759.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	243,461.00	0.00	243,461.00
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	243,461.00	0.00	243,461.00
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								243,461.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								18
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,127.26		48,127.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,577.00		34,577.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,063.99		13,063.99
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	224,363.24		224,363.24
6000-6999	Capital Outlay	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	320,131.49	0.00	320,131.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	320,131.49	0.00	320,131.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	91,885.50		91,885.50
6000-6999	Capital Outlay	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	91,885.50	0.00	91,885.50
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	91,885.50	0.00	91,885.50
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								91,885.50

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,127.26		48,127.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,577.00		34,577.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,063.99		13,063.99
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	132,477.74		132,477.74
6000-6999	Capital Outlay	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	228,245.99	0.00	228,245.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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	228,245.99	0.00	228,245.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								228,245.99
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	31,331.99		31,331.99
6000-6999	Capital Outlay	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	31,331.99	0.00	31,331.99
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	31,331.99	0.00	31,331.99
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								31,331.99

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

SELPA: Desert-Mountain Charter (SA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Budget by LEA (LB-B) and the 2020-21 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 2021-22 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 2021-22 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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Desert-Mountain Charter (SA)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(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> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
--

SELPA: Desert-Mountain Charter (SA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	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	313,912.00		
b. Less: Expenditures paid from federal sources	70,451.00		
c. Expenditures paid from state and local sources	243,461.00	142,715.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		142,715.00	
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	243,461.00	142,715.00	100,746.00

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	313,912.00		
b. Less: Expenditures paid from federal sources	70,451.00		
c. Expenditures paid from state and local sources	243,461.00	69,161.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		69,161.00	
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	243,461.00	69,161.00	
d. Special education unduplicated pupil count	18	7	
e. Per capita state and local expenditures (A2c/A2d)	13,525.61	9,880.14	3,645.47

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: Desert-Mountain Charter (SA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2019-20	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	5,327.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,327.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>0.00</u>	<u>5,327.10</u>	<u>(5,327.10)</u>

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 2021-22	Comparison Year FY 2019-20	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	0.00	5,327.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,327.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>0.00</u>	<u>5,327.10</u>	
b. Special education unduplicated pupil count	<u>18</u>	<u>18</u>	
c. Per capita local expenditures (B2a/B2b)	<u>0.00</u>	<u>295.95</u>	<u>(295.95)</u>

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

Charter Impact
 Contact Name

888-474-0322
 Telephone Number

Charter Impact
 Title

sstyles@charterimpact.com
 Email Address

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	San Bernardino County Office of Education (SA00)	Desert Trails Preparatory Academy (SAA01)	Taylor High Desert Academy/Adelanto (SAA02)	Encore High for the Performing and Visual Arts (SAA03)	LaVerne Elementary Preparatory Academy (SAA04)	Aveson Global Leadership Academy (SAA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	Aveson School of Leaders (SAA06)	Odyssey Charter (SAA07)	Encore High for the Performing Arts - Riverside (SAA08)	Pathways to College (SAA09)	Ballington Academy for the Arts and Sciences (SAA10)	Julia Lee Performing Arts Academy (SAA11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	Allegiance STEAM Academy - Thrive (SAA12)	Odessey Charter School - South (SAA13)	Pasadena Rosebud Academy (SAA14)	Elite Academic Academy - Lucerne (SAA15)	Elite Academic Academy - Adult Work Force Investment (SAA16)	Leonardo da Vinci Health Sciences Charter (SAA17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Desert-Mountain Charter (SA)

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

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	San Bernardino County Office of Education (SA00)	Desert Trails Preparatory Academy (SAA01)	Taylor High Desert Academy/Adelanto (SAA02)	Encore High for the Performing and Visual Arts (SAA03)	LaVerne Elementary Preparatory Academy (SAA04)	Aveson Global Leadership Academy (SAA05)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	Aveson School of Leaders (SAA06)	Odyssey Charter (SAA07)	Encore High for the Performing Arts - Riverside (SAA08)	Pathways to College (SAA09)	Ballington Academy for the Arts and Sciences (SAA10)	Julia Lee Performing Arts Academy (SAA11)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	Allegiance STEAM Academy - Thrive (SAA12)	Odessey Charter School - South (SAA13)	Pasadena Rosebud Academy (SAA14)	Elite Academic Academy - Lucerne (SAA15)	Elite Academic Academy - Adult Work Force Investment (SAA16)	Leonardo da Vinci Health Sciences Charter (SAA17)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Desert-Mountain Charter (SA)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

SACS2021ALL Financial Reporting Software - 2021.2.0
8/23/2021 11:36:41 AM

33-10330-0137851

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Julia Lee Performing Arts Academy
Riverside County Office of Education

Riverside County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - 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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
62	5810	-4,780.48
Explanation: Total of negative resource balances for Fund 62		
Total of negative resource balances for Fund 62		-4,780.48

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	5810	9790	-4,780.48
Explanation: Total of negative resource balances for Fund 62			
76	0000	9620	-48,431.44
Explanation: PR Taxes issued but not yet deposited as of 06/30/2021			

SUPPLEMENTAL CHECKS

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7)	1,342.33
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	136,399.54

Ratio is 0.98%

Explanation:Ratio under 5%

EXPORT CHECKS

Checks Completed.

Julia Lee Performing Arts Academy

Explore the performance of Julia Lee Performing Arts Academy under California's Accountability System.

Due to the COVID-19 pandemic, state law has suspended the reporting of state indicators on the 2021 Dashboard. However, available data that would have been included in the Dashboard are reported on the Department's web site if they were determined to be valid and reliable. Information regarding the reporting status of data is available at [COVID-19 and Data Reporting](#) and the [COVID-19 Accountability FAQs](#).

Basics: Teachers, Instructional Materials, Facilities	Implementation of Academic Standards	Parent and Family Engagement	Local Climate Survey
Access to a Broad Course of Study			

School Details

NAME Julia Lee Performing Arts Academy	ADDRESS 19740 Grand Avenue Lake Elsinore, CA 92530-6426	WEBSITE http://www.jlpaa.org	GRADES SERVED K-8
CHARTER Yes	DASHBOARD ALTERNATIVE SCHOOLS STATUS No		

Student Population

Explore information about this school's student population.



Enrollment

320

Socioeconomically
Disadvantaged

51.6%

English Learners

13.8%

Foster Youth

0.3%

JULIA LEE PERFORMING ARTS ACADEMY

Academic Performance

View Student Assessment Results and other aspects of school performance.

Local Indicators

[LEARN MORE](#)

Implementation of
Academic Standards

JULIA LEE PERFORMING ARTS ACADEMY

Academic Engagement

See information that shows how well schools are engaging students in their learning.

Local Indicators

[LEARN MORE](#)

Access to a Broad
Course of Study

JULIA LEE PERFORMING ARTS ACADEMY

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

Local Indicators

[LEARN MORE](#)

Basics: Teachers,
Instructional Materials,
Facilities

[LEARN MORE](#)

Parent and Family
Engagement

[LEARN MORE](#)

Local Climate Survey

