

Wine International Academy Multi-Year Budget at Second Interim - Accrual Fiscal Year 2021-22		Year 1 - Second Interim Budget			(A + B)	Year 2	Year 3
		A	B	C	D	E	
		Unrestricted Interim Budget	Restricted Interim Budget	Total Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget	
Description	Object Code						
A. Revenues							
1. Local Control Funding Formula (LCFF) Sources							
State Aid - Current Year (CY)	(Res 0000)	8011	190,212		190,212	187,181	185,381
Education Protection Account (EPA) - CY	(Res 1400)	8012	74,496		74,496	86,912	93,120
State Aid and EPA - Prior Years (PY)	(Res 0000 and Res 1400)	8019	-		-	3,702,518	4,722,741
Transfers to Charter Schools in Lieu Of Property Taxes - CY & PY	(Res 0000)	8096	2,623,963		2,623,963		
Other LCFF Transfers		8091, 8097	-		-		
Total - LCFF Sources			2,888,671		2,888,671	3,976,611	5,001,242
2. State Revenues other than LCFF							
Special Education	(Res 6500)	8792		203,465	203,465	278,736	345,185
Special Education Mental Health Services	(Res 6512)	8590		-	-		
Mandate Block Grant	(Res 0000)	8550	-		-	5,542	7,592
After School Education and Safety (ASES)	(Res 6010)	8677, 8590		-	-		
A-G Completion Improvement Grant Program	(Res 7412,7413)	8590		-	-		
Educator Effectiveness Block Grant	(Res 6266)	8590		-	-		
Expanded Learning Opportunities Grant Program (ELOP)	(Res 2600)	8590		-	-		
CA Universal Prekinder Grant	(Res 6053)	8590		-	-		
Charter School Facility Grant Program (SB 740)	(Res 6030)	8590		-	-		
Lottery - Unrestricted	(Res 1100)	8560	50,291		50,291	68,896	85,320
Lottery - Restricted - Prop 20	(Res 6300)	8560		17,750	17,750	24,316	30,113
Career Technical Education Incentive Grant (CTEIG) Program	(Res 6387)	8560		-	-		
In-Person Instruction (IPI) Grant	(Res 7422)	8560		-	-		
Expanded Learning Opportunities (ELO) Grant	(Res 7425,7426)	8560		-	-		
State Learning Loss Mitigation Funds	(Res 7420)	8590		-	-		
Other State Revenues (All other resources not reported separately)		8300-8599	-		-		
Total - State Revenues other than LCFF			50,291	221,215	271,506	377,490	468,210
3. Federal Revenues							
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	(Res 3010)	8290		-	-		
ESSA: Title II, Part A, Supporting Effective Instruction	(Res 4035)	8290		-	-		
ESSA: Title III, English Learner Student Program	(Res 4203)	8290		-	-		
ESSA: Title III, Immigrant Student Program	(Res 4201)	8290		-	-		
ESSA: Title IV, Part A, Student Support and Academic Enrichment	(Res 4127)	8290		-	-		
ESSA, Title IV, Part C: Public Charter Schools Grants	(Res 4610)	8290		394,802	394,802	120,000	85,198
Elementary and Secondary School Emergency Relief (ESSER) Fund	(Res 3210)	8290		-	-		
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	(Res 3212)	8290		-	-		
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	(Res 3213,3214)	8290		-	-		
Expanded Learning Opportunities (ELO) Grant: ESSER II	(Res 3216)	8290		-	-		
Expanded Learning Opportunities (ELO) Grant: GEER II	(Res 3217)	8290		-	-		
Expanded Learning Opportunities (ELO) Grant: ESSER III Emergency Needs	(Res 3218)	8290		-	-		
Expanded Learning Opportunities (ELO) Grant: ESSER III Learning Loss	(Res 3219)	8290		-	-		
Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	(Res 3215)	8290		-	-		
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	(Res 3220)	8290		-	-		
Special Education, IDEA Basic Local Assistance Entitlement, Part B, Sec 611	(Res 3310)	8181		-	-		
Special Education, IDEA Mental Health Allocation Plan, Part B, Sec 611	(Res 3327)	8182		-	-	43,250	59,250
National School Lunch Program (NSLP)	(Res 5310 and others)	8220		-	-		
Charter School Facilities Incentive Grants Program	(Res range 5800-5899)	8290		-	-		
Other Federal Revenues (All other resources not reported separately)		8100-8299	-		-		
Total - Federal Revenues				394,802	394,802	163,250	144,448
4. Local Revenues							
All Other Local Revenues (No Federal, State or Local government funds)		8600-8799	630,000	250,000	880,000	903,200	1,106,600
Total - Local Revenues			630,000	250,000	880,000	903,200	1,106,600
5. Total Revenues (A1 + A2 + A3 + A4)			3,568,962	866,017	4,434,979	5,420,551	6,720,500

Wine International Academy Multi-Year Budget at Second Interim - Accrual Fiscal Year 2021-22		Year 1 - Second Interim Budget			(A + B)	Year 2	Year 3
		A	B	C	D	E	
		Unrestricted Interim Budget	Restricted Interim Budget	Total Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget	
Description	Object Code						
B. Expenditures and Other Outgo							
1. Certificated Salaries							
Teachers (Teachers, Sp. Ed. Resource Specialists, Substitutes)	1100	876,341	4,903	881,244	1,045,306	1,222,572	
Pupil Support (Librarians, Counselors, Nurses)	1200	-	-	-	-	-	
Supervisors and Administrators (Principals, VP's, Directors, Deans)	1300	303,185	50,120	353,305	370,971	389,519	
Other (Special Education or other Program Specialists, Non-Instructional staff ONLY)	1900	75,237	16,905	92,142	96,749	101,586	
Total - Certificated Salaries		1,254,763	71,928	1,326,691	1,513,026	1,713,677	
2. Classified Salaries							
Instructional (Instructional Aides, Non-certificated charter school teachers)	2100	139,434	15,066	154,500	192,225	231,836	
Support (Library/Health/Counseling Aides; Food Services; Custodial & Maint.; Transportation)	2200	581,880	-	581,880	610,974	641,523	
Supervisors and Administrators (Business Mgrs, Directors, Governing Board stipends)	2300	126,498	54,327	180,825	189,866	199,359	
Clerical and Office (Clerks, Secretaries, Admin. Assistants, Accountants, Computer Techs)	2400	158,520	-	158,520	166,446	209,768	
Other (Noon-duty, Student workers)	2900	9,600	-	9,600	17,580	25,959	
Total - Classified Salaries		1,015,933	69,392	1,085,325	1,177,091	1,308,445	
3. Employee Benefits							
STRS	3101-3102	215,097	9,379	224,476	276,884	313,603	
PERS	3201-3202	-	-	-	-	-	
Social Security - OASDI/Medicare	3301-3302	91,454	10,810	102,264	111,987	124,945	
Medical, Dental, Vision	3401-3402	125,999	-	125,999	185,500	228,750	
Unemployment	3501-3502	24,800	2,914	27,714	21,714	24,024	
Workers' Compensation	3601-3602	28,944	-	28,944	80,703	90,664	
OPEB, Allocated	3701-3702	-	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	-	
Other (TSA's, Golden Handshakes, Deferred Compensation, Life Insurance)	3901-3902	5,109	31	5,140	34,188	35,897	
Total - Employee Benefits		491,402	23,135	514,537	710,976	817,883	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100-4199	47,131	330,713	377,844	191,396	237,024	
Books and Other Reference Materials	4200-4299	2,167	433	2,600	3,562	4,411	
Materials and Supplies (Below inventory threshold: Consumable supplies of any type)	4300-4399	55,515	49,585	105,100	143,811	177,988	
Non-capitalized Equipment (Above inventory threshold but below capitalization threshold)	4400-4499	38,202	85,145	123,347	168,978	209,262	
Food (Only for food-service activities for which the purpose is nutrition)	4700	-	38,000	38,000	52,058	64,468	
Total - Books and Supplies		143,015	503,876	646,891	559,805	693,153	
5. Services and Other Operational							
Sub agreements	5100-5199	-	-	-	-	-	
Travel and Conferences	5200-5299	14,700	-	14,700	16,487	18,274	
Dues and Memberships	5300-5399	4,000	-	4,000	4,120	4,244	
Insurance (Non-employee)	5400-5499	55,000	-	55,000	56,650	58,350	
Operations and Housekeeping	5500-5599	-	-	-	-	-	
Rentals, Leases, Repairs, and Non-capitalized Improvements (Sites, Equipment)	5600-5699	184,389	64,005	248,394	340,286	421,409	
Transfer of Direct Costs (MUST NET TO ZERO)	5700-5799	-	-	-	-	-	
Professional Services, Consultants and Other Operating (Audit, Legal, Prof Dev.)	5800-5899	209,600	95,000	304,600	358,870	402,233	
Supervisory Oversight (1%)	5800-5899	28,887	-	28,887	39,766	50,012	
Communications	5900-5999	3,500	-	3,500	4,795	5,938	
Total - Services and Other Operational		500,076	159,005	659,081	820,974	960,459	
6. Capital Outlay							
Depreciation Expense (See Sections G.9 and F.2.a)	6900	10,000	-	10,000	10,000	10,000	
Total - Capital Outlay		10,000	-	10,000	10,000	10,000	
7. Other Outgo							
Contribution to Unfunded Cost of Special Education (Schools in District SELPA only)	7141	12,208	-	12,208	13,937	13,807	
Tuition to Other Schools	7100-7199	-	-	-	-	-	
Interagency Transfers Out	7200-7299	-	-	-	-	-	
Transfers of Indirect Costs (MUST NET TO ZERO)	7300-7399	-	-	-	-	-	
Debt Service	7430-7439	40,272	-	40,272	50,340	62,925	
Interfund Transfers Out	7600-7629	-	-	-	-	-	
Total - Other Outgo		52,480	-	52,480	64,277	76,732	
8. Total Expenditures (B1 + B2 + B3 + B4 + B5 + B6 + B7)		3,467,669	827,336	4,295,005	4,856,149	5,580,349	

Irvine International Academy Multi-Year Budget at Second Interim - Accrual Fiscal Year 2021-22		Year 1 - Second Interim		(A + B)	Year 2	Year 3
		A	B	C	D	E
		Unrestricted Interim Budget	Restricted Interim Budget	Total Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget
C. Operational Surplus or (Deficit) before Contributions/Other Financing Uses/Other Financing Sources (A5 - B8)		101,293	38,681	139,974	564,402	1,140,151
D. Contributions/Other Financing Uses/Other Financing Sources						
Less All Other Financing Uses	7630-7699	-	-	-		
All Other Financing Sources	8930-8979	-	-	-		
Contribution to Unfunded Cost of Special Ed (Schools NOT in District SELPA) (MUST NET TO ZERO)	8980	-	-	-		
All Other Contributions (MUST NET TO ZERO)	8990-8999	-	-	-		
Total - Contributions/Other Financing Uses/Other Financing Sources		-	-	-	-	-
E. Net Increase or (Decrease) in Fund Balance/Net Position (C + D)		101,293	38,681	139,974	564,402	1,140,151
F. Fund Balance/Net Position (Budget amounts will auto-populate from Actuals)						
1. Beginning Fund Balance/Net Position						
a. July 1, 2021 (MUST MATCH amounts from FY 19-20 Unaudited Actuals, Section F.2 Unrestricted & R)	9791	(27,453)	(25,000)	(52,453)	56,528	620,930
b. Adjustments/Restatements (Total Adjustments/Restatements from FY 20-21 Audit)	9793, 9795	-	(30,993)	(30,993)		
c. Adj. Beginning FB/NP (Total Net Assets from FY 20-21 Audit) (F.1.a + F.1.b)		(27,453)	(55,993)	(83,446)	56,528	620,930
2. Projected Ending Fund Balance/Net Position - June 30, 2022 (E + F.1.c)		73,840	(17,312)	56,528	620,930	1,761,081
Components of Ending NP						
a. Net Investment in Capital Assets (See Sections B.6 and G.9)	9796	-	-	-		
b. Restricted Net Position (F.2 - F.2.a)	9797		(17,312)	(17,312)		
c. Unrestricted Net Position (F.2 - F.2.a)	9791	73,840		73,840		
			Min Reserve	171,800	194,246	223,214

School Name
Cash Flow Worksheet
2021-22

Input in green cells
Provide explanations for amounts in yellow cells

	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Accruals	TOTAL	Budget Report Amounts	Matches Budget Report	Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projection	Projection	Projection	Projection	Projection					
A. BEGINNING CASH	9110	87,841	560,044	760,300	478,862	243,078	321,816	659,097	723,517	784,164	653,911	934,405	1,312,433				
B. RECEIPTS																	
LFFF Sources																	
State Aid	8011			165,577		2,315	0	3,695	3,695	3,695	3,695	2,463	5,076	190,212	190,212	YES	0
EPA	8012			18,624		11,664			18,624			18,624	6,960	74,496	74,496	YES	0
State Aid - Prior Years	8019													0	0		0
In Lieu Property Taxes	8096			832,567		0	279,642		439,694	219,847	219,847	219,847	412,519	2,623,963	2,623,963	YES	0
Other LFFF/Revenue Limit Transfers	8091, 8097													0	0		0
Federal Revenue	8100-8299				26,660	368,142			0					394,802	394,802	YES	0
Other State Revenue	8300-8599					463	0	25,433	25,433	25,433	25,433	25,433	143,878	271,506	271,506	YES	0
Other Local Revenue	8600-8799	0	170,950	136,959	121,091	102,739	179,097	11,573	31,518	31,518	31,518	31,518	31,518	880,000	880,000	YES	0
1 All Other Financing Sources	8930-8979													0			
2 Other Receipts/Non-Revenue														0			
TOTAL RECEIPTS		0	170,950	136,959	1,137,859	129,399	561,681	291,215	60,646	518,964	280,493	280,493	297,885	568,433	4,434,979		
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	29,237	29,472	131,227	148,423	127,123	118,752	129,132	122,665	122,665	122,665	122,665	122,665	1,326,691	1,326,691	YES	0
Classified Salaries	2000-2999	12,440	48,076	92,512	98,063	81,166	77,366	97,151	115,710	115,710	115,710	115,710	115,710	1,085,325	1,085,325	YES	0
Employee Benefits	3000-3999	11,468	19,438	50,285	54,737	42,718	40,335	50,426	49,026	49,026	49,026	49,026	49,026	514,537	514,537	YES	0
Books and Supplies	4000-4999	64,969	92,244	240,117	65,881	19,326	18,173	7,509	27,734	27,734	27,734	27,734	27,734	646,891	646,891	YES	0
Services and Operating Expenditures	5000-5999	71,182	49,051	53,196	59,289	71,249	57,576	48,181	49,871	49,871	49,871	49,871	49,871	659,081	659,081	YES	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000	10,000	YES	0
Other Outgo	7000-7499	9,398	4,301	0	0	4,396	0	5,397	0	0	9,663	9,663	9,663	52,480	52,480	YES	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
3 Other Disbursements/ Non Expenditures														0			
TOTAL DISBURSEMENTS		198,694	242,583	567,337	426,393	345,978	312,202	337,795	365,007	365,007	374,670	374,670	384,670	0	4,295,005		
D. PRIOR YEAR TRANSACTIONS, Other																	
4 Accounts Receivable	9200-9399	0												0			
Accounts Payable	9500-9630, 9650	(870,898)	(271,889)	(148,940)	947,250	(295,317)	(87,801)	(111,001)	(365,007)	284,210	(374,670)	(472,204)	480,920	(1,095,346)			
5 (Liabilities, including Deferred Revenue)														0			
TOTAL PRIOR YEAR TRANSACTIONS, Other		670,898	271,889	148,940	(947,250)	295,317	87,801	111,001	365,007	(284,210)	374,670	472,204	(480,920)	0	1,085,346		
E. NET INCREASE/DECREASE		472,203	200,256	(281,438)	(235,784)	78,738	337,261	64,420	60,646	(130,253)	280,494	378,028	(567,704)	568,433	1,225,320		
F. ENDING CASH (A + E)		560,044	760,300	478,862	243,078	321,816	659,097	723,517	784,164	653,911	934,405	1,312,433	744,729				
G. ENDING CASH, PLUS ACCRUALS														1,313,161			

Charter School Assumptions 2021-22

Input in green cells

Enrollment Assumptions

2021-22 2022-23 2023-24

Grades K-3	300	375	446
Grades 4-6	46	99	141
Grades 7-8			
<u>Grades 9-12</u>			
Total Enrollment	346	474	587
Total ADA	328.70	450.30	557.65
<u>ADA%</u>	95.00%	95.00%	95.00%
Free and Reduced Lunch Students (FRL)	18.7	18.7	18.7
English Language Learners (EL)			
Foster Youth			
Unduplicated Count (FRL, EL, Foster Youth)			
Unduplicated % for LCFF Concentration Grant			
District UPP	32.18	32.18	32.18
Special Education Students	24	30	36

Funding Rates:

2021-22 2022-23 2023-24

LCFF Rates

Grades K-3	8093	8294	8552
Grades 4-6	8215	8419	8681
Grades 7-8	8458	8668	8938
Grades 9-12			

Federal Revenues:

Special Education - Federal per ADA	0	0	0
Child Nutrition - Federal per student:	0	0	0
Other Federal Revenue - Provide listing, including amounts	Title V--PCSGP---\$275,000		

State Revenues:

Special Education - State funding per ADA	619	619	619
Child Nutrition - State per student:	0	0	0
Lottery per ADA:	207	207	207
Other State Revenue - Provide listing, including amounts			

Local Revenue - Provide listing, including amounts

Kay Family foundation--\$140,000
 Larry and Helen Hoag Foundation---\$50,000
 After School Program---\$484,400
 fundraising---\$50,000

Assumptions 2021-22

<u>Expenditure Assumptions</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	14	16	18
Average Teacher Salaries	\$ 72,020.14	73668.5	\$ 75,701.72
Number of FTEs - Pupil Support Salaries	0	0	0
Number of FTEs - Supervisor/Admin Salaries	2	2	2
Number of FTEs - Other Certificated Salaries	1	1	1
COLA percentage increase			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	3.25	4.25	5.25
Number of FTEs - Non-certificated Support Salaries	16.25	16.25	16.25
Number of FTEs - Supervisor/Admin Salaries	2	2	2
Number of FTEs - Clerical and Office Salaries	2.5	2.5	2.5
Number of FTEs - Other Non-Certificated Salaries	1	1.5	2
<i>Provide description of significant changes from prior reporting period</i>			
<u>Benefits</u>			
CalSTRS Employer Rate	16.92%	19.10%	19.10%
Number of STRS employees	17	19	21
CalPERS Employer Rate	22.91%	26.10%	27.10%
Number of employees non-STRS retirement			
Health and welfare (per FTE)	7500	7500	7500
Number eligible employees for health benefits	10	12	14
Unemployment insurance (rate)	2%	2%	2%
Workers Comp Insurance (rate)	2%	2%	2%
<u>Books and Supplies</u>			
none			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Services & Other Operating Expenditures</u>			
none			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Capital Outlay</u>			
none			
<i>Provide description of significant changes from prior reporting period</i>			
<u>Other Outgo</u>			
<u>Other Financing Sources</u>			
<u>Other Financing Uses</u>			