

**CHARTER SCHOOL
SECOND INTERIM BUDGET REPORT - ALTERNATIVE FORM**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Irvine International Academy
CDS #: 30-10306-0140822
Charter Approving Entity: Orange County Department of Education
Charter #: 2116
Fiscal Year: 2021-22

To the entity that approved the charter school:
(X) 2021-22 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: Michael Scott Title: Executive Director

To the County Superintendent of Schools:
(X) 2021-22 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: Aracely Chastain Title: Director, Charter Schools Unit

For additional information on the BUDGET, please contact:

For Approving Entity:

Aracely Chastain
Name
Director, Charter Schools Unit
Title
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For Charter School:

Delano Jones
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619-417-5247
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E-mail address

() 2021-22 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Aracely Chastain, Director, Charter Schools Unit, OCDE

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	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	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	
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	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	163,250	144,448	
4. Local Revenues							
All Other Local Revenues (No Federal, State or Local government funds)		8600-8799	630,000	250,000	903,200	1,106,600	
Total - Local Revenues			630,000	250,000	903,200	1,106,600	
5. Total Revenues (A1 + A2 + A3 + A4)			3,568,962	866,017	4,434,979	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

Charter School Name: **Bvine International Academy**
 CDS# 30-10306- **0140822**
 Contact name: **Delano Jones**
 E-mail address: **djones@athenaadvanced.com**
 Telephone number: **619-417-5247**

Second Interim Report
 Charter School
 FY 2021-2022
 For the Period July 1, 2021 through January 31, 2022
 Accrual Basis

Authorizing Agency: Orange County Department of Education
 Charter Schools Unit
 Authorizing Agency Contact: Anna Day (aday@ocde.us)

Description	Object Code	Preliminary Budget/Original		First Interim/Operating Budget			Actuals through 01/31/22			Second Interim Budget			Second Interim vs. First Interim Budget \$ Difference	Second Interim vs. First Interim Budget % change	Actuals vs. Second Interim Budget % of Total	Actuals Reported Without Budget	
		A	B	C	D	E	F	G	H	I	J	K					L
		Unrestricted Budget	Restricted Budget	Total Budget	Unrestricted First Interim Budget	Restricted First Interim Budget	Total First Interim Budget	Unrestricted Actuals	Restricted Actuals	Total Actuals	Unrestricted Second Interim Budget	Restricted Second Interim Budget					Total Second Interim Budget
A. Revenues																	
1. Local Control Funding Formula (LCFF) Sources																	
State Aid - Current Year (CY) (Res 0000)	8011	190,212		190,212	190,212		190,212	167,892		167,892	190,212		190,212	-	0.0%	88.3%	
Education Protection Account (EPA) - CY (Res 1400)	8012	74,496		74,496	74,496		74,496	30,288		30,288	74,496		74,496	-	0.0%	40.7%	
State Aid and EPA - Prior Years (PY) (Res 0000 and Res 1400)	8019	-		-	-		-	-		-	-		-	-	-	0.0%	
Transfers to Charter Schools in Lieu Of Property Taxes - CY & PY (Res 0000)	8096	2,623,963		2,623,963	2,623,963		2,623,963	1,112,209		1,112,209	2,623,963		2,623,963	-	0.0%	42.4%	
Other LCFF Transfers	8091, 8097	-		-	-		-	-		-	-		-	-	-	0.0%	
Total - LCFF Sources		2,888,671	-	2,888,671	2,888,671	-	2,888,671	1,310,389	-	1,310,389	2,888,671	-	2,888,671	-	0.0%	45.4%	
2. State Revenues other than LCFF																	
Special Education (Res 6500)	8792		203,465	203,465		203,465				-		203,465	203,465	-	0.0%	0.0%	
Special Education Mental Health Services (Res 6512)	8590															0.0%	
Mandate Block Grant (Res 0000)	8550															0.0%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590															0.0%	
A-G Completion Improvement Grant Program (Res 7412,7413)	8590															0.0%	
Educator Effectiveness Block Grant (Res 6266)	8590															0.0%	
Expanded Learning Opportunities Grant Program (ELOP) (Res 2600)	8590															0.0%	
CA Universal Prekinder Grant (Res 6053)	8590															0.0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590															0.0%	
Lottery - Unrestricted (Res 1100)	8560	50,291		50,291	50,291		50,291				50,291		50,291		0.0%	0.0%	
Lottery - Restricted - Prop 20 (Res 6300)	8560		17,750	17,750		17,750						17,750	17,750		0.0%	0.0%	
Career Technical Education Incentive Grant (CTEIG) Program (Res 6387)	8590															0.0%	
In-Person Instruction (IPI) Grant (Res 7422)	8590															0.0%	
Expanded Learning Opportunities (ELO) Grant (Res 7425,7426)	8590															0.0%	
State Learning Loss Mitigation Funds (Res 7420)	8590															0.0%	
Other State Revenues (All other resources not reported separately)	8300-8599							463		463						0.0%	
Total - State Revenues other than LCFF		50,291	221,215	271,506	50,291	221,215	271,506	463	-	463	50,291	221,215	271,506	-	0.0%	0.2%	
3. Federal Revenues																	
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290															0.0%	
ESSA: Title II, Part A, Supporting Effective Instruction (Res 4035)	8290															0.0%	
ESSA: Title III, English Learner Student Program (Res 4203)	8290															0.0%	
ESSA: Title III, Immigrant Student Program (Res 4201)	8290															0.0%	
ESSA: Title IV, Part A, Student Support and Academic Enrichment (Res 4127)	8290															0.0%	
ESSA, Title IV, Part C: Public Charter Schools Grants (Res 4610)	8290		270,000	270,000		270,000	270,000	394,802	394,802	394,802	394,802	394,802	394,802	124,802	46.2%	100.0%	
Elementary and Secondary School Emergency Relief (ESSER) Fund (Res 3210)	8290															0.0%	
Elementary and Secondary School Emergency Relief II (ESSER II) Fund (Res 3212)	8290															0.0%	
Elementary and Secondary School Emergency Relief III (ESSER III) Fund (Res 3213,3214)	8290															0.0%	
Expanded Learning Opportunities (ELO) Grant: ESSER II (Res 3216)	8290															0.0%	
Expanded Learning Opportunities (ELO) Grant: GEER II (Res 3217)	8290															0.0%	
Expanded Learning Opportunities (ELO) Grant: ESSER III Emergency Needs (Res 3218)	8290															0.0%	
Expanded Learning Opportunities (ELO) Grant: ESSER III Learning Loss (Res 3219)	8290															0.0%	
Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation (Res 3215)	8290															0.0%	
Coronavirus Relief Fund (CRF): Learning Loss Mitigation (Res 3220)	8290															0.0%	
Special Education, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181															0.0%	
Special Education, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182															0.0%	
National School Lunch Program (NSLP) (Res 5310 and others)	8220															0.0%	
Charter School Facilities Incentive Grants Program (Res range 5800-5899)	8290															0.0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299															0.0%	
Total - Federal Revenues		-	270,000	270,000	-	270,000	270,000	-	394,802	394,802	-	394,802	394,802	124,802	46.2%	100.0%	
4. Local Revenues																	
All Other Local Revenues (No Federal, State or Local government funds)	8600-8799		724,400	724,400		724,400	724,400	628,763	93,646	722,409	630,000	250,000	880,000	155,600	21.5%	82.1%	
Total - Local Revenues		-	724,400	724,400	-	724,400	724,400	628,763	93,646	722,409	630,000	250,000	880,000	155,600	21.5%	82.1%	

		<i>(A + B)</i>			<i>(D + E)</i>			<i>(G + H)</i>			<i>(J + K)</i>			<i>(L - F)</i>	<i>((L + F) - 1)</i>	<i>((L + I) × 100)</i>	<i>(L - I)</i>
		Preliminary Budget/Original			First Interim/Operating Budget			Actuals through 01/31/22			Second Interim Budget						
		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>	<i>K</i>	<i>L</i>	<i>M</i>	<i>N</i>	<i>O</i>	<i>P</i>
5. Total Revenues (A1 + A2 + A3 + A4)		2,938,962	1,215,615	4,154,577	2,938,962	1,215,615	4,154,577	1,939,615	488,448	2,428,063	3,568,962	866,017	4,434,979	280,402	6.7%	54.7%	

		(A + B)			(D + E)			(G + H)			(J + K)			(L - F)	((L + F) - 1)	((L + I) × 100)	(L - I)
		Preliminary Budget/Original			First Interim/Operating Budget			Actuals through 01/31/22			Second Interim Budget						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
B. Expenditures and Other Outgo																	
1. Certificated Salaries																	
Teachers (Teachers, Sp. Ed. Resource Specialists, Substitutes)	1100	1,008,282		1,008,282	1,008,282	-	1,008,282	437,446	2,860	440,306	876,341	4,903	881,244	(127,038)	-12.6%	50.0%	
Pupil Support (Librarians, Counselors, Nurses)	1200			-	-	-	-			-	-		-	-	-	0.0%	
Supervisors and Administrators (Principals, VP's, Directors, Deans)	1300	265,595	87,710	353,305	265,595	87,710	353,305	207,015	29,237	236,252	303,185	50,120	353,305	-	0.0%	66.9%	
Other (Special Education or other Program Specialists, Non-Instructional staff ONLY)	1900	73,381		73,381	73,381	-	73,381	26,947	9,861	36,808	75,237	16,905	92,142	18,761	25.6%	39.9%	
Total - Certificated Salaries		1,347,258	87,710	1,434,968	1,347,258	87,710	1,434,968	671,407	41,958	713,365	1,254,763	71,928	1,326,691	(108,277)	-7.5%	53.8%	
2. Classified Salaries																	
Instructional (Instructional Aides, Non-certificated charter school teachers)	2100	94,500		94,500	94,500	-	94,500	49,456	8,788	58,245	139,434	15,066	154,500	60,000	63.5%	37.7%	
Support (Library/Health/Counseling Aides; Food Services; Custodial & Maint.; Transportation)	2200	180,079	416,063	596,142	180,079	416,063	596,142	308,191		308,191	581,880		581,880	(14,262)	-2.4%	53.0%	
Supervisors and Administrators (Business Mgrs, Directors, Governing Board stipends)	2300	73,304	38,029	111,333	73,304	38,029	111,333		31,691	31,691	126,498	54,327	180,825	69,492	62.4%	17.5%	
Clerical and Office (Clerks, Secretaries, Admin. Assistants, Accountants, Computer Techs)	2400	161,110		161,110	161,110	-	161,110	108,647		108,647	158,520		158,520	(2,590)	-1.6%	68.5%	
Other (Noon-duty, Student workers)	2900	23,100		23,100	23,100	-	23,100				9,600		9,600	(13,500)	-58.4%	0.0%	
Total - Classified Salaries		532,093	454,092	986,185	532,093	454,092	986,185	466,294	40,479	506,773	1,015,933	69,392	1,085,325	99,140	10.1%	46.7%	
3. Employee Benefits																	
STRS	3101-3102	227,836	14,961	242,797	227,836	14,961	242,797	107,631	5,471	113,102	215,097	9,379	224,476	(18,321)	-7.5%	50.4%	
PERS	3201-3202			-	-	-	-			-	-		-	-	-	0.0%	
Social Security - OASDI/Medicare	3301-3302	60,284	35,966	96,250	60,284	35,966	96,250	42,492	6,306	48,798	91,454	10,810	102,264	6,014	6.2%	47.7%	
Medical, Dental, Vision	3401-3402	146,999		146,999	146,999	-	146,999	73,131		73,131	125,999		125,999	(21,000)	-14.3%	58.0%	
Unemployment	3501-3502	21,409	14,291	35,700	21,409	14,291	35,700	16,976	1,700	18,676	24,800	2,914	27,714	(7,986)	-22.4%	67.4%	
Workers' Compensation	3601-3602	48,423		48,423	48,423	-	48,423	14,424		14,424	28,944		28,944	(19,479)	-40.2%	49.8%	
OPEB, Allocated	3701-3702			-	-	-	-			-	-		-	-	-	0.0%	
OPEB, Active Employees	3751-3752			-	-	-	-			-	-		-	-	-	0.0%	
Other (TSA's, Golden Handshakes, Deferred Compensation, Life Insurance)	3901-3902	6,210	55	6,265	6,210	55	6,265	1,259	18	1,277	5,109	31	5,140	(1,125)	-18.0%	24.9%	
Total - Employee Benefits		511,161	65,273	576,434	511,161	65,273	576,434	255,912	13,495	269,408	491,402	23,135	514,537	(61,897)	-10.7%	52.4%	
4. Books and Supplies																	
Approved Textbooks and Core Curricula Materials	4100-4199		103,800	103,800		103,800	103,800	30,157	297,642	327,799	47,131	330,713	377,844	274,044	264.0%	86.8%	
Books and Other Reference Materials	4200-4299	24,260		24,260	24,260		24,260	1,224	253	1,477	2,167	433	2,600	(21,660)	-89.3%	56.8%	
Materials and Supplies (Below inventory threshold: Consumable supplies of any type)	4300-4399	42,784	39,146	81,930	42,784	39,146	81,930	36,153	28,925	65,078	55,515	49,585	105,100	23,170	28.3%	61.9%	
Non-capitalized Equipment (Above inventory threshold but below capitalization threshold)	4400-4499	11,500	75,000	86,500	11,500	75,000	86,500	42,015	49,668	91,683	38,202	85,145	123,347	36,847	42.6%	74.3%	
Food (Only for food-service activities for which the purpose is nutrition)	4700		15,000	15,000		15,000	15,000		22,184	22,184		38,000	38,000	23,000	153.3%	58.4%	
Total - Books and Supplies		78,544	232,946	311,490	78,544	232,946	311,490	109,549	398,670	508,219	143,015	503,876	646,891	335,401	107.7%	78.6%	
5. Services and Other Operational																	
Sub agreements	5100-5199			-	-	-	-			-			-	-	-	0.0%	
Travel and Conferences	5200-5299	22,500		22,500	22,500		22,500	5,125	-	5,125	14,700	-	14,700	(7,800)	-34.7%	34.9%	
Dues and Memberships	5300-5399			-	-	-	-	3,400	-	3,400	4,000	-	4,000	4,000	#DIV/0!	85.0%	
Insurance (Non-employee)	5400-5499	50,000		50,000	50,000		50,000	43,689	-	43,689	55,000	-	55,000	5,000	10.0%	79.4%	
Operations and Housekeeping	5500-5599			-	-	-	-			-			-	-	-	0.0%	
Rentals, Leases, Repairs, and Non-capitalized Improvements (Sites, Equipment)	5600-5699	248,394		248,394	248,394		248,394	145,692	37,337	183,028	184,389	64,005	248,394	-	0.0%	73.7%	
Transfer of Direct Costs (MUST NET TO ZERO)	5700-5799			-	-	-	-			-			-	-	-	0.0%	
Professional Services, Consultants and Other Operating (Audit, Legal, Prof Dev.)	5800-5899	262,523	100,000	362,523	262,523	100,000	362,523	113,536	60,797	174,333	209,600	95,000	304,600	(57,923)	-16.0%	57.2%	
Supervisory Oversight (1%)	5800-5899	28,887		28,887	28,887		28,887				28,887		28,887	-	0.0%	0.0%	
Communications	5900-5999	18,000		18,000	18,000		18,000	149		149	3,500		3,500	(14,500)	-80.6%	4.3%	
Total - Services and Other Operational		630,304	100,000	730,304	630,304	100,000	730,304	311,591	98,133	409,724	500,076	159,005	659,081	(71,223)	-9.8%	62.2%	
6. Capital Outlay																	
Depreciation Expense (See Sections G.9 and F.2.a)	6900	10,000		10,000	10,000		10,000				10,000		10,000	-	0.0%	0.0%	
Total - Capital Outlay		10,000	-	10,000	10,000	-	10,000	-	-	-	10,000	-	10,000	-	0.0%	0.0%	
7. Other Outgo																	
Contribution to Unfunded Cost of Special Education (Schools in District SELPA only)	7141	12,208		12,208	12,208		12,208				12,208		12,208	-	0.0%	0.0%	
Tuition to Other Schools	7100-7199			-	-		-						-	-	-	0.0%	
Interagency Transfers Out	7200-7299			-	-		-						-	-	-	0.0%	
Transfers of Indirect Costs (MUST NET TO ZERO)	7300-7399			-	-		-						-	-	-	0.0%	
Debt Service	7430-7439			-	-		-	23,491		23,491	40,272		40,272	40,272	#DIV/0!	58.3%	
Interfund Transfers Out	7600-7629			-	-		-						-	-	-	0.0%	
Total - Other Outgo		12,208	-	12,208	12,208	-	12,208	23,491	-	23,491	52,480	-	52,480	40,272	329.9%	44.8%	
8. Total Expenditures (B1 + B2 + B3 + B4 + B5 + B6 + B7)		3,121,568	940,021	4,061,589	3,121,568	940,021	4,061,589	1,838,245	592,736	2,430,981	3,467,669	827,336	4,295,005	233,416	5.7%	56.6%	

		(A + B)			(D + E)			(G + H)			(J + K)			(L - F)	((L + F) - 1)	((L + I) × 100)	(L - I)
		Preliminary Budget/Original			First Interim/Operating Budget			Actuals through 01/31/22			Second Interim Budget						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
C. Operational Surplus or (Deficit) before Contributions/Other Financing Uses/Other Financing		(182,606)	275,594	92,988	(182,606)	275,594	92,988	101,371	(104,288)	(2,917)	101,293	38,681	139,974	46,986	50.5%		
D. Contributions/Other Financing Uses/Other Financing Sources																	
Less All Other Financing Uses	7630-7699			-			-			-			-	-			0.0%
All Other Financing Sources	8930-8979			-			-			-			-	-			0.0%
Contribution to Unfunded Cost of Special Ed (Schools NOT in District SELPA) (MUST NET TO ZERO)	8980			-			-			-			-	-			0.0%
All Other Contributions (MUST NET TO ZERO)	8990-8999			-			-			-			-	-			0.0%
Total - Contributions/Other Financing Uses/Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-			0.0%
E. Net Increase or (Decrease) in Fund Balance/Net Position (C + D)		(182,606)	275,594	92,988	(182,606)	275,594	92,988	101,371	(104,288)	(2,917)	101,293	38,681	139,974	46,986	50.5%		
F. Fund Balance/Net Position																	
1. Beginning Fund Balance/Net Position																	
a. July 1, 2021 (MUST MATCH amounts from FY 20-21 Unaudited Actuals, Section F.2 Unrestricted & Re	9791	(27,453)	(25,000)	(52,453)	(27,453)	(25,000)	(52,453)	(27,453)	(25,000)	(52,453)	(27,453)	(25,000)	(52,453)	-	0.0%		0
b. Adjustments/Restatements (Total Adjustments/Restatements from FY 20-21 Audit)	9793, 9795		(30,993)	(30,993)		(30,993)	(30,993)		(30,993)	(30,993)		(30,993)	(30,993)	-	0.0%		0
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)	(27,453)	(55,993)	(83,446)	(27,453)	(55,993)	(83,446)	(27,453)	(55,993)	(83,446)	-	0.0%		0
2. Projected Ending Fund Balance/Net Position - June 30, 2022 (E + F.1.c)		(210,059)	219,601	9,542	(210,059)	219,601	9,542	73,918	(160,281)	(86,363)	73,840	(17,312)	56,528	46,986	492.4%		
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		219,601	219,601		219,601	219,601		(160,281)	(160,281)		(17,312)	(17,312)	(236,914)	-107.9%		
c. Unrestricted Net Position (F.2 - F.2.a)	9791	(210,059)		(210,059)	(210,059)		(210,059)	73,918		73,918	73,840		73,840	283,900	-135.2%		
												Min Reserve	171,800				

		(A + B)			(D + E)			(G + H)			(J + K)			(L - F)	((L + F) - 1)	((L + I) × 100)	(L - I)
		Preliminary Budget/Original			First Interim/Operating Budget			Actuals through 01/31/22			Second Interim Budget						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
G. Assets																	
1. Cash																	
in County Treasury (Restricted amount may be negative)	9110							37,603		37,603							
Fair Value Adjustment to Cash in County Treasury	9111									-							
in Banks (Restricted amount may be negative)	9120							685,915		685,915							
Revolving and or Petty Cash Funds	9130									-							
Fiscal Agent/Trustee	9135									-							
Collections Awaiting Deposit	9140									-							
2. Investments	9150									-							
3. Accounts Receivable	9200									-							
4. Due From Grantor Government (ALL amounts due from government agencies)	9290									-							
5. Due From Other Funds (All amount due from a CMO or other schools of the CMO)	9310									-							
6. Stores	9320									-							
7. Prepaid Expenditures (Expenses)	9330							0	13,202	13,202							
8. Other Current Assets	9340							(323,778)	323,778	-							
9. Capital Assets (See Sections B.6 & F.2.a)	9400-9489									-							
10.Total Assets								399,741	336,980	736,721							
H. Deferred Outflows of Resources																	
1. Deferred Outflows of Resources	9490									-							
2. Total Deferred Outflows								-	-	-							
I. Liabilities																	
1. Accounts Payable	9500							116,690	5,255	121,945							
2. Due to Grantor Government (ALL amounts due to government agencies)	9590									-							
3. Due to Other Funds (All amount due to a CMO or other schools of the CMO)	9610									-							
4. Current Loans	9640							507,400		507,400							
5. Deferred Revenue	9650								193,740	193,740							
6. Long-term Liabilities	9660-9669									-							
7. Total Liabilities								624,090	198,995	823,085							
J. Deferred Inflows of Resources																	
1. Deferred Inflows of Resources	9690									-							
2. Total Deferred Inflows of Resources								-	-	-							
K. Fund Balance/Net Position																	
1. Ending FB/NP - January 31, 2022 - Columns G, H and I (MUST MATCH amounts in Section F.2)								(224,349)	137,985	(86,363)							

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	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)																	
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			

Object Code 5800s	Description	Unrestricted Second Interim Budget	Restricted Second Interim Budget	Unrestricted Actuals through 01/31/22	Restricted Actuals through 01/31/22
5800	Professional/Consulting Services	\$ 8,500.00		0.00	5,061.12
5801	Non-educational consultants	\$ 15,400.00		12,485.00	
5803	Banking and Payroll Service Fees	\$ 8,500.00		7,537.13	
5805	Legal Services	\$ 30,400.00		18,730.30	4,840.00
5806	Audit Fees	\$ 9,500.00			
5810	Educational consultants	\$ 8,900.00		5,100.00	
5811	Substitute Teachers	\$ -			
5815	Special Education Services	\$ -	\$ 95,000.00		46,470.00
5820	Fundraising Expense	\$ 200.00		103.43	
5827	Non Educational Software	\$ 1,700.00		948.00	
5841	Field Trip Expenses	\$ 4,500.00			
5843	Music Equipment Rental	\$ 7,000.00		0.00	4,051.40
5873	Financial Services	\$ 85,000.00		49,582.98	
5874	Human Resources Expenses			652.00	292.00
5875	Authorizer Oversight Fees	\$ 28,886.71			
5876	Student Recruiting			1,000.00	
5877	IT Services	\$ 30,000.00		17,194.52	
5890	Fees and Other Interest Charges	\$ -		202.78	82.41
	Total	238,486.71	95,000.00	113,536.14	60,796.93
Total per 1st Interim Budget tab		238,487.00	95,000.00	113,536.14	60,796.93
Variance:					

- Instructions:**
1. In Column A, add Object codes 5800s that apply to your school
 2. In Column B, add Description for each object code
 3. In Column C, include budget amounts that are Unrestricted
 4. In Column D, include budget amounts that are Restricted
 5. In Column E, include Unrestricted Actuals through 01/31/2022
 6. In Column F, include Restricted Actuals through 01/31/2022

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>			