

Charter School Attendance		CHARTER NAME: Sky Mountain Charter School CHARTER #: 905										
Rev. 5/28/2021												
Fiscal Year 2021-22 Budget Projected ADA												
Charter Authorizer: Lucerne Valley		2020-21		2021-22			2022-23			2023-24		
		Actual ADA P-2 (19/20)	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate *		100%										
TK/K-3:												
Regular ADA	A-1	524.18		652.78		24.53%	652.78		0.00%	652.78		0.00%
Classroom-based ADA included in A-1	A-2											
Extended Year Special Ed	A-3											
Classroom-based ADA included in A-3	A-4											
Special Ed - NPS	A-5											
Classroom-based ADA included in A-5	A-6											
Extended Year Special Ed - NPS	A-7											
Classroom-based ADA included in A-7	A-8											
ADA Totals (A-1, A3, A5, A7)	A-9	524.18		652.78		24.53%	652.78		0.00%	652.78		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	524.18	524.18	652.78	652.78	24.53%	652.78	652.78	0.00%	652.78	652.78	0.00%
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1											
Grades 4-6												
Regular ADA	A-1	440.07		548.04		24.53%	548.04		0.00%	548.04		0.00%
Classroom-based ADA included in A-1	A-2											
Extended Year Special Ed	A-3											
Classroom-based ADA included in A-3	A-4											
Special Ed - NPS	A-5											
Classroom-based ADA included in A-5	A-6											
Extended Year Special Ed - NPS	A-7											
Classroom-based ADA included in A-7	A-8											
ADA Totals (A-1, A3, A5, A7)	A-9	440.07		548.04		24.53%	548.04		0.00%	548.04		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	440.07	440.07	548.04	548.04	24.53%	548.04	548.04	0.00%	548.04	548.04	0.00%
Grades 7-8												
Regular ADA	A-1	373.97		465.72		24.53%	465.72		0.00%	465.72		0.00%
Classroom-based ADA included in A-1	A-2											
Extended Year Special Ed	A-3											
Classroom-based ADA included in A-3	A-4											
Special Ed - NPS	A-5											
Classroom-based ADA included in A-5	A-6											
Extended Year Special Ed - NPS	A-7											
Classroom-based ADA included in A-7	A-8											
ADA Totals (A-1, A3, A5, A7)	A-9	373.97		465.72		24.53%	465.72		0.00%	465.72		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	373.97	373.97	465.72	465.72	24.53%	465.72	465.72	0.00%	465.72	465.72	0.00%

Charter School Attendance

Rev. 5/28/2021

CHARTER NAME: Sky Mountain Charter School

CHARTER #: 905

Fiscal Year 2021-22 Budget  
Projected ADA

Charter Authorizer: Lucerne Valley	Line	2020-21		2021-22			2022-23			2023-24		
		Actual ADA P-2 (19/20)	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12												
Regular ADA	A-1	467.79		582.56		24.53%	582.56		0.00%	582.56		0.00%
Classroom-based ADA included in A-1	A-2											
Extended Year Special Ed	A-3											
Classroom-based ADA included in A-3	A-4											
Special Ed - NPS	A-5											
Classroom-based ADA included in A-5	A-6											
Extended Year Special Ed - NPS	A-7											
Classroom-based ADA included in A-7	A-8											
ADA Totals (A-1, A3, A5, A7)	A-9	467.79		582.56		24.53%	582.56		0.00%	582.56		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	467.79	467.79	582.56	582.56	24.53%	582.56	582.56	0.00%	582.56	582.56	0.00%
Totals												
Regular ADA	A-1	1,806.01		2,249.10		24.53%	2,249.10		0.00%	2,249.10		0.00%
Classroom-based ADA included in A-1	A-2	-		-			-			-		
Extended Year Special Ed	A-3	-		-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-		
Special Ed - NPS	A-5	-		-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	1,806.01		2,249.10		24.53%	2,249.10		0.00%	2,249.10		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	1,806.01	1,806.01	2,249.10	2,249.10	24.53%	2,249.10	2,249.10	0.00%	2,249.10	2,249.10	0.00%
Total Funded ADA			1,806.01		2,249.10			2,249.10			2,249.10	

\* For non-classroom, P-2 ADA is multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Sky Mountain Charter School  
CDS #: 36-75051-0115089  
CHARTER #: 905

Fiscal Year 2021-22 Budget

Rev. 5/28/2021

ASSUMPTIONS:	2021-22	2022-23	Change	2023-24	Change
<b>Local Control Funding (LCFF) - BAS/FCMAT Calculator:</b>					
COLA (on Base)	5.07%	2.48%	-2.59%	3.11%	0.63%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 21,529,729	\$ 22,080,639	2.56%	\$ 22,767,549	3.11%
LCAP: Public Hearing Date (mm/dd/yyyy)					
Board Approval Date (mm/dd/yyyy)					
<b>Lottery Allocation Amount Per ADA:</b>					
Unrestricted	\$ 152	\$ 152	\$ -	\$ 152	\$ -
Restricted	\$ 49	\$ 49	\$ -	\$ 49	\$ -
<b>ADA/Enrollment:</b>					
Total Non-Classroom Based (Independent Study) ADA	2,249.10	2,249.10	0.00	2,249.10	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	2,249.10	2,249.10	0.00	2,249.10	0.00
Total Classroom Based ADA	-	-	0.00	-	0.00
Total Funded P-2 Attendance	2,249.10	2,249.10	0.00	2,249.10	0.00
Estimated Enrollment PY CBEDS Certified Enrollment	2,185	2,295	0.00	2,295	0.00
Enrollment Growth Over Prior Year	5.03%	0.00%		0.00%	
ADA to Enrollment Ratio 2020-21	82.65%	98.00%		98.00%	
Unduplicated Count PY CBEDS Certified Unduplicated Count	768	807	0.00	807	0.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %) 2020-21	33.23%	34.73%		35.15%	
<b>Certificated Salaries and Benefits:</b>					
Number of Teachers (FTE)	102.00	102.00	0.00	102.00	0.00
Number of Certificated Management FTEs	2.25	2.25	0.00	2.25	0.00
Number of Other Certificated FTEs	16.50	16.50	0.00	16.50	0.00
Classroom Staffing Ratio - Students per FTE	22.50	22.50	0.00	22.50	0.00
Teachers Increased/(Decreased) for projected Enrollment change over PY	4.00	0.00	-4.00	0.00	0.00
Average Teacher FTE Salary	\$ 61,671	\$ 62,596	1.50%	\$ 63,535	1.50%
Average Certificated Management FTE Salary	\$ 97,060	\$ 98,516	1.50%	\$ 99,994	1.50%
Average Other Certificated FTE Salary	\$ 74,441	\$ 75,558	1.50%	\$ 76,691	1.50%
Cert Step and Column Increase (Total Annual Cost)	1.50%	1.50%		1.50%	
Health and Welfare Cost per Employee	\$ 16,800	\$ 16,800	0.00%	\$ 16,800	0.00%
Retirement Cost per Employee	\$ 10,435	\$ 11,330	8.58%	\$ 11,500	1.50%
STRS Rate	16.92%	18.10%	1.18%	18.10%	0.00%
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
<b>Classified Salaries and Benefits:</b>					
Number of Classified (Non-Mgmt) FTEs	3.00	3.00	0.00	3.00	0.00
Number of Classified Management FTEs	0.00	0.00	0.00	0.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 37,468	\$ 38,030	1.50%	\$ 38,600	1.50%
Average Salary per Classified Mgmt FTE	\$ -	\$ -		\$ -	
Class Step and Column Increase (Total Annual Cost)	1.50%	1.50%		1.50%	
Health and Welfare Cost per Class Employee	\$ 16,800	\$ 16,800	0.00%	\$ 16,800	0.00%
Retirement Cost per ClassEmployee	\$ 8,584	\$ 9,926	15.63%	\$ 10,461	5.39%
PERS Rate	22.91%	26.10%	3.19%	27.10%	1.00%
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
<b>Statutory Benefits</b>					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	1.23%	1.23%	0.00%	1.23%	0.00%
Workers Comp	0.50000%	0.50000%	0.00%	0.50000%	0.00%

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget

Rev. 5/28/2021

ASSUMPTIONS:		2021-22	2022-23	Change	2023-24	Change
<b>Facilities:</b>						
Rent		\$ -	\$ -		\$ -	
Electricity						
Heating (gas)						
Other						
Explain "Other" facility costs:						
<b>Administrative Service Agreements:</b>						
3.00%	Oversight Fees to Sponsor	\$ 645,892	\$ 662,419	2.56%	\$ 683,026	3.11%
	Administrative Service Contract					
	Other Contracted Costs					
<b>List Noteworthy Assumptions for other budget line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)</b>						

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Unrestricted MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>REVENUES</b>								
LCFF Sources								
LCFF	8011	12,346,907	16,472,275	33.41%	17,023,185	3.34%	17,710,095	4.04%
EPA	8012	3,572,726	4,448,960	24.53%	4,448,960	0.00%	4,448,960	0.00%
State Aid - Prior Year	8019							
In Lieu Property Taxes	8096	488,616	608,494	24.53%	608,494	0.00%	608,494	0.00%
Federal	8100-8299	-	-		-		-	
State								
Lottery - Unrestricted	8560	333,901	356,631	6.81%	356,631	0.00%	356,631	0.00%
Lottery - Prop 20 - Restricted	8560							
Other State Revenue	8300-8599	44,488	47,516	6.81%	47,516	0.00%	47,516	0.00%
Local								
Interest	8660	14,114	14,000	-0.81%	14,000	0.00%	14,000	0.00%
AB602 Local Special Education Transfer	8792							
Other Local Revenues	8600-8799	-	-		-		-	
Total Revenues		\$ 16,800,752	\$ 21,947,876	30.64%	\$ 22,498,786	2.51%	\$ 23,185,696	3.05%
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	6,604,681	7,549,265	14.30%	7,653,685	1.38%	7,843,239	2.48%
Classified Salaries	2000-2999	77,500	87,378	12.75%	88,689	1.50%	90,919	2.51%
Benefits	3000-3999	2,348,211	2,965,038	26.27%	3,139,268	5.88%	3,210,959	2.28%
Books & Supplies	4000-4999	3,507,383	3,570,171	1.79%	3,579,777	0.27%	3,589,670	0.28%
Contracts & Services	5000-5999	5,192,900	7,494,814	44.33%	7,204,390	-3.88%	7,313,872	1.52%
Capital Outlay	6000-6599	23,575	23,575	0.00%	23,575	0.00%	23,575	0.00%
Other Outgo	7100-7299	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-		-		-	
Total Expenditures		\$ 17,754,250	\$ 21,690,241	22.17%	\$ 21,689,384	0.00%	\$ 22,072,233	1.77%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>								
		\$ (953,498)	\$ 257,635		\$ 809,402	214.17%	\$ 1,113,463	37.57%
<b>OTHER SOURCES &amp; USES</b>								
Other Sources/Contributions to Restricted Programs	8900	\$ 2,322,037	\$ 0		\$ (384,506)		\$ (437,994)	
Other Uses	7600							
Net Sources & Uses		\$ 2,322,037	\$ 0		\$ (384,506)		\$ (437,994)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>								
		\$ 1,368,539	\$ 257,635	-81.17%	\$ 424,896	64.92%	\$ 675,468	58.97%

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Unrestricted MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>FUND BALANCE, RESERVES</b>								
Beginning Balance at Adopted Budget	9791	10,115,140	11,483,679	13.53%	11,741,314	2.24%	12,166,211	3.62%
Adjustments for Unaudited Actuals	9792							
Beg Fund Balance at Unaudited Actuals								
Adjustments for Audit	9793							
Adjustments for Restatements	9795							
Beginning Fund Balance as per Audit Report +/- Restatements		10,115,140						
Ending Balance	9790	\$ 11,483,679	\$ 11,741,314	2.24%	\$ 12,166,211	3.62%	\$ 12,841,679	5.55%
<b>Components of Ending Fund Balance (Budget):</b>								
<b>a. Nonspendable</b>								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
<b>b. Restricted</b>	9740							
<b>c. Committed</b>								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
<b>d. Assignments</b>	9780							
<b>e. Unassigned</b>								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	11,483,679	11,741,314	2.24%	12,166,211	3.62%	12,841,679	5.55%

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Unrestricted MYP

Rev. 5/28/2021

DESCRIPTION	Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:</b>							
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)							
1 Ex. Erate							
2							
3							
4							
5							
6							
7							
8							
9							
Total Federal Awards Budgeted:	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA							
		\$ 152		\$ 152		\$ 152	
Lottery Unrestricted Estimated Award							
		\$ 356,631	6.81%	\$ 356,631	0.00%	\$ 356,631	0.00%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"							
1 Mandate Block Grant	44,488	47,516	6.81%	47,516	0.00%	47,516	0.00%
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
Total Other State Revenue Funds Budgeted:	\$ 44,488	\$ 47,516	6.81%	\$ 47,516	0.00%	\$ 47,516	0.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"							
1 Ex. Services Reimbursed by District							
2							
3							
4							
5							
6							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -		\$ -		\$ -	

CHARTER NAME: Sky Mountain Charter School  
CDS #: 36-75051-0115089  
CHARTER #: 905

Fiscal Year 2021-22 Budget  
Restricted MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>REVENUES</b>								
LCFF Sources								
LCFF	8011							
EPA	8012							
State Aid - Prior Year	8019							
In Lieu Property Taxes	8096							
Federal	8100-8299	2,993,642	1,827,118	-38.97%	532,844	-70.84%	542,294	1.77%
State								
Lottery - Unrestricted	8560							
Lottery - Prop 20 - Restricted	8560	108,645	116,040		116,040		116,040	0.00%
Other State Revenue	8300-8599	1,136,328	1,064,568	-6.32%	1,064,568	0.00%	1,064,568	0.00%
Local								
Interest	8660							
AB602 Local Special Education Transfer	8792							
Other Local Revenues	8600-8799	-	-		-		-	
Total Revenues		\$ 4,238,615	\$ 3,007,726	-29.04%	\$ 1,713,452	-43.03%	\$ 1,722,902	0.55%
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	557,202	587,848	5.50%	605,484	3.00%	623,648	3.00%
Classified Salaries	2000-2999	-			-		-	
Benefits	3000-3999	214,469	232,699	8.50%	239,680	3.00%	246,870	3.00%
Books & Supplies	4000-4999	5,000	13,075	161.50%	13,467	3.00%	13,871	3.00%
Contracts & Services	5000-5999	1,139,907	2,174,104	90.73%	1,239,327	-43.00%	1,276,507	3.00%
Capital Outlay	6000-6599							
Other Outgo	7100-7299							
Debt Service (see Debt Form)	7400-7499							
Total Expenditures		\$ 1,916,578	\$ 3,007,726	56.93%	\$ 2,097,958	-30.25%	\$ 2,160,897	3.00%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		\$ 2,322,037	\$ 0		\$ (384,506)		\$ (437,994)	
<b>OTHER SOURCES &amp; USES</b>								
Other Sources/Contributions to Restricted Programs	8900	(2,322,037)	(0)		384,506		437,994	13.91%
Other Uses	7600							
Net Sources & Uses		\$ (2,322,037)	\$ (0)		\$ 384,506		\$ 437,994	13.91%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$ -	\$ -		\$ -		\$ -	



CHARTER NAME: Sky Mountain Charter School  
CDS #: 36-75051-0115089  
CHARTER #: 905

Fiscal Year 2021-22 Budget  
Restricted MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>FUND BALANCE, RESERVES</b>								
Beginning Balance at Adopted Budget	9791		-		-		-	
Adjustments for Unaudited Actuals	9792							
Beg Fund Balance at Unaudited Actuals								
Adjustments for Audit	9793							
Adjustments for Restatements	9795							
Beginning Fund Balance as per Audit Report +/- Restatements		-						
Ending Balance		\$ -	\$ -		\$ -		\$ -	
<b>Components of Ending Fund Balance (Budget):</b>								
a. <b>Nonspendable</b>								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. <b>Restricted</b>	9740	-	-		-		-	
c. <b>Committed</b>								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. <b>Assignments</b>	9780							
e. <b>Unassigned</b>								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							
If Restricted Fund Balances Exist, Identify Balance by Program:								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
		-	-		-		-	

CHARTER NAME: Sky Mountain Charter School  
CDS #: 36-75051-0115089  
CHARTER #: 905

Fiscal Year 2021-22 Budget  
Restricted MYP

Rev. 5/28/2021

DESCRIPTION	Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>ASSUMPTIONS FOR RESTRICTED PROGRAMS:</b>							
LIST FEDERAL RESTRICTED REVENUES							
1 Title I	173,124	184,000	6.28%	184,000	0.00%	184,000	0.00%
2 Title II	37,334	39,000	4.46%	39,000	0.00%	39,000	0.00%
3 IDEA	209,016	274,256	31.21%	282,429	2.98%	291,043	3.05%
4 Federal Mental Health	20,289	26,622		27,415		28,251	
5 PPP Loan Forgiveness	1,712,000	-		-		-	
6 LLMF	113,370						
7 ESSER II	146,629						
8 ESSER II	581,880						
9 ESSER III		1,303,240					
10							
11							
12							
13							
14							
15				-		-	
16							
17							
18							
19							
20							
<b>Total Federal Awards Budgeted:</b>	<b>\$ 2,993,642</b>	<b>\$ 1,827,118</b>	<b>-38.97%</b>	<b>\$ 532,844</b>	<b>-70.84%</b>	<b>\$ 542,294</b>	<b>1.77%</b>
Lottery Prop 20 Restricted Allocation per ADA		\$ 49		\$ 49		\$ 49	
Lottery Estimated Prop 20 Restricted Award		\$ 116,040		\$ 116,040	0.00%	\$ 116,040	0.00%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"							
1 AB602 - Special Education	996,719	1,064,568	6.81%	1,064,568	0.00%	1,064,568	0.00%
2 LLMF State	139,609						
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Restricted MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
15								
16								
17								
18								
Total Other State Revenue Funds Budgeted:		\$ 1,136,328	\$ 1,064,568	-6.32%	\$ 1,064,568	0.00%	\$ 1,064,568	0.00%

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Restricted MYP

Rev. 5/28/2021

DESCRIPTION	Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"							
1							
2							
3							
4							
5							
6							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -		\$ -		\$ -	
<b>SPECIAL EDUCATION DETAILS:</b>							
What % of student population is Special Ed			0.00%		0.00%		0.00%
For SELPA services, is the Charter under School District, or a member LEA?							
AB602 Revenue	-	-		-		-	
Other Special Ed Revenue							
Unrestricted Contribution to Special Ed							
Total Special Ed Funding	-	-		-		-	
Special Ed Expenditures							

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Summary MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>REVENUES</b>								
LCFF Sources								
LCFF	8011	12,346,907	16,472,275	33.41%	17,023,185	3.34%	17,710,095	4.04%
EPA	8012	3,572,726	4,448,960	24.53%	4,448,960	0.00%	4,448,960	0.00%
State Aid - Prior Year	8019	-	-		-		-	
In Lieu Property Taxes	8096	488,616	608,494	24.53%	608,494	0.00%	608,494	0.00%
Federal	8100-8299	2,993,642	1,827,118	-38.97%	532,844	-70.84%	542,294	1.77%
State								
Lottery - Unrestricted	8560	333,901	356,631	6.81%	356,631	0.00%	356,631	0.00%
Lottery - Prop 20 - Restricted	8560	108,645	116,040	6.81%	116,040	0.00%	116,040	0.00%
Other State Revenue	8300-8599	1,180,816	1,112,084	-5.82%	1,112,084	0.00%	1,112,084	0.00%
Local								
Interest	8660	14,114	14,000	-0.81%	14,000	0.00%	14,000	0.00%
AB602 Local Special Education Transfer	8792	-	-		-		-	
Other Local Revenues	8600-8799	-	-		-		-	
Total Revenues		\$ 21,039,367	\$ 24,955,602	18.61%	\$ 24,212,238	-2.98%	\$ 24,908,598	2.88%
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	7,161,883	8,137,113	13.62%	8,259,169	1.50%	8,466,887	2.51%
Classified Salaries	2000-2999	77,500	87,378	12.75%	88,689	1.50%	90,919	2.51%
Benefits	3000-3999	2,562,680	3,197,737	24.78%	3,378,948	5.67%	3,457,829	2.33%
Books & Supplies	4000-4999	3,512,383	3,583,246	2.02%	3,593,244	0.28%	3,603,541	0.29%
Contracts & Services	5000-5999	6,332,807	9,668,918	52.68%	8,443,717	-12.67%	8,590,379	1.74%
Capital Outlay	6000-6599	23,575	23,575	0.00%	23,575	0.00%	23,575	0.00%
Other Outgo	7100-7299	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-		-		-	
Total Expenditures		\$ 19,670,828	\$ 24,697,967	25.56%	\$ 23,787,342	-3.69%	\$ 24,233,130	1.87%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		\$ 1,368,539	\$ 257,635	-81.17%	\$ 424,896	64.92%	\$ 675,468	58.97%
<b>OTHER SOURCES &amp; USES</b>								
Other Sources/Contributions to Restricted Programs	8900	-	-		-		-	
Other Uses	7600	-	-		-		-	
Net Sources & Uses		\$ -	\$ -		\$ -		\$ -	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$ 1,368,539	\$ 257,635	-81.17%	\$ 424,896	64.92%	\$ 675,468	58.97%

CHARTER NAME: Sky Mountain Charter School  
 CDS #: 36-75051-0115089  
 CHARTER #: 905

Fiscal Year 2021-22 Budget  
 Summary MYP

Rev. 5/28/2021

DESCRIPTION		Estimated Actuals 2020-21	Adopted Budget 2021-22	Percent Change	Projected Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change
<b>FUND BALANCE, RESERVES</b>								
Beginning Balance at Adopted Budget	9791	10,115,140	11,483,679	13.53%	11,741,314	2.24%	12,166,211	3.62%
Adjustments for Unaudited Actuals	9792	-	-		-		-	
Beg Fund Balance at Unaudited Actuals		-	-		-		-	
Adjustments for Audit	9793	-	-		-		-	
Adjustments for Restatements	9795	-	-		-		-	
Beginning Fund Balance as per Audit Report +/- Restatements		10,115,140	-		-		-	
Ending Balance	9790	\$ 11,483,679	\$ 11,741,314	2.24%	\$ 12,166,211	3.62%	\$ 12,841,679	5.55%
<b>Components of Ending Fund Balance (Budget):</b>								
a. <b>Nonspendable</b>								
Revolving Cash	9711	-	-		-		-	
Stores	9712	-	-		-		-	
Prepaid Expenditures	9713	-	-		-		-	
All Others	9719	-	-		-		-	
b. <b>Restricted</b>	9740	-	-		-		-	
c. <b>Committed</b>								
Committed - Stabilization Arrangements	9750	-	-		-		-	
Committed - Other	9760	-	-		-		-	
d. <b>Assignments</b>	9780	-	-		-		-	
e. <b>Unassigned</b>								
Reserve for Economic Uncertainties	9789	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	11,483,679	11,741,314	2.24%	12,166,211	3.62%	12,841,679	5.55%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		58.38%	47.54%		51.15%		52.99%	

**Reserve Standard (unless different standard identified in MOU)**

If MOU contains a Reserve Standard other than above, enter here

**Reserve Standard Met/Not Met**

3%	3%	3%	3%
Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage  
**Unrestricted Deficit Spending Standard**  
**Unrestricted Deficit Spending Standard Met/Not Met**

0.0%	0.0%	0.0%	0.0%
19.5%	15.8%	17.0%	17.7%
Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminate the deficit?

DEBT - Multiyear Commitments

Fiscal Year 2021-22 Budget  
CHARTER NAME: Sky Mountain Charter School  
Rev. 5/28/2021

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.  
Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

☒ NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2021 Principal Balance	2021-22 Payment		2022-23 Payment		2023-24 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease									
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		-	-	-	-	-	-	-	
Other Commitments:									
PPP Loan forgiven in 2020-21									
Comments:									

[illegible]



## CHARTER NAME: Sky Mountain Charter School

DATE PREPARED:

2021-22 Budget Cash Flow

Rev. 5/28/2021

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
<b>Beginning Cash Balance</b>		-		-		-		-		-		-			
<b>REVENUE</b>															
LCFF Sources															
LCFF	8011											16,472,275	16,472,275	16,472,275	-
EPA	8012											4,448,960	4,448,960	4,448,960	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096											608,494	608,494	608,494	-
Federal	8100-8299											1,827,118	1,827,118	1,827,118	-
State															
Lottery - Unrestricted	8560											356,631	356,631	356,631	-
Lottery - Prop 20 - Restricted	8560											116,040	116,040	116,040	-
Other State Revenue	8300-8599											1,112,084	1,112,084	1,112,084	-
Local															
Interest	8660											14,000	14,000	14,000	-
AB602 Local Special Education Transfer	8792											-	-	-	-
Other Local Revenues	8600-8799											-	-	-	-
Total Revenues		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 24,955,602	\$ 24,955,602	\$ 24,955,602	\$ -
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999											8,137,113	8,137,113	8,137,113	-
Classified Salaries	2000-2999											87,378	87,378	87,378	-
Benefits	3000-3999											3,197,737	3,197,737	3,197,737	-
Books & Supplies	4000-4999											3,583,246	3,583,246	3,583,246	-
Contracts & Services	5000-5999											9,668,918	9,668,918	9,668,918	-
Capital Outlay	6000-6599											23,575	23,575	23,575	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499											-	-	-	-
Total Expenditures		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 24,697,967	\$ 24,697,967	\$ 24,697,967	\$ -
<b>OTHER SOURCES/USES</b>															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
<b>PRIOR YEAR TRANSACTIONS</b>															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												-	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												-	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ -	\$ -	
<b>OTHER ADJUSTMENTS (LIST)</b>															
													-		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ -		
NET REVENUES LESS EXPENDITURES		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 257,635	\$ 257,635		
ENDING CASH BALANCE		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 257,635			

Ending Fund Balance \$ 11,741,314  
Ending Cash plus Accruals should equal Ending Fund Balance \$ (11,483,679)

DATE PREPARED:

Rev. 5/28/2021

**Beginning Cash Balance****REVENUE****LCFF Sources**

LCFF	8011
EPA	8012
State Aid - Prior Year	8019
In Lieu Property Taxes	8096
Federal	8100-8299

**State**

Lottery - Unrestricted	8560
Lottery - Prop 20 - Restricted	8560
Other State Revenue	8300-8599

**Local**

Interest	8660
AB602 Local Special Education Transfer	8792
Other Local Revenues	8600-8799

**Total Revenues****EXPENDITURES**

Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Benefits	3000-3999
Books & Supplies	4000-4999
Contracts & Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7100-7299
Debt Service (see Debt Form)	7400-7499
Total Expenditures	

**OTHER SOURCES/USES**

Other Sources/Contributions to Restricted Programs	8900
Other Uses	7600
Net Sources & Uses	

**PRIOR YEAR TRANSACTIONS**

Accounts Receivable	9210
Prepaid Expenditures	9330
(Accounts Payable)	9510
(Line of Credit Payments)	9640
(Deferred Revenue)	9650

**NET PRIOR YEAR TRANSACTIONS****OTHER ADJUSTMENTS (LIST)**


**TOTAL MISC. ADJUSTMENTS****NET REVENUES LESS EXPENDITURES****ENDING CASH BALANCE**

**CHARTER NAME: Sky Mountain Charter School**

## 2022-23 Budget Cash Flow

[illegible]

## CHARTER NAME: Sky Mountain Charter School

DATE PREPARED:

2022-23 Budget Cash Flow

Rev. 5/28/2021

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
<b>Beginning Cash Balance</b>		-		-		-		-		-		-			
<b>REVENUE</b>															
LCFF Sources															
LCFF	8011											17,023,185	17,023,185	17,023,185	-
EPA	8012											4,448,960	4,448,960	4,448,960	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096											608,494	608,494	608,494	-
Federal	8100-8299											532,844	532,844	532,844	-
State															
Lottery - Unrestricted	8560											356,631	356,631	356,631	-
Lottery - Prop 20 - Restricted	8560											116,040	116,040	116,040	-
Other State Revenue	8300-8599											1,112,084	1,112,084	1,112,084	-
Local															
Interest	8660											14,000	14,000	14,000	-
AB602 Local Special Education Transfer	8792											-	-	-	-
Other Local Revenues	8600-8799											-	-	-	-
Total Revenues		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 24,212,238	\$ 24,212,238	\$ 24,212,238	\$ -
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999											8,259,169	8,259,169	8,259,169	-
Classified Salaries	2000-2999											88,689	88,689	88,689	-
Benefits	3000-3999											3,378,948	3,378,948	3,378,948	-
Books & Supplies	4000-4999											3,593,244	3,593,244	3,593,244	-
Contracts & Services	5000-5999											8,443,717	8,443,717	8,443,717	-
Capital Outlay	6000-6599											23,575	23,575	23,575	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499											-	-	-	-
Total Expenditures		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 23,787,342	\$ 23,787,342	\$ 23,787,342	\$ -
<b>OTHER SOURCES/USES</b>															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
<b>PRIOR YEAR TRANSACTIONS</b>															
		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance	
Accounts Receivable	9210												-	-	
Prepaid Expenditures	9330												-	-	
Accounts Payable	9510												-	-	
Line of Credit Payments	9640												-	-	
Deferred Revenue	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ -	\$ -	
<b>OTHER ADJUSTMENTS (LIST)</b>															
													-		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ -		
NET REVENUES LESS EXPENDITURES		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 424,896	\$ 424,896		
ENDING CASH BALANCE		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 424,896			

Ending Fund Balance \$ 12,166,211

Ending Cash plus Accruals should equal Ending Fund Balance \$ (11,741,314)

DATE PREPARED:

Rev. 5/28/2021

**Beginning Cash Balance****REVENUE****LCFF Sources**

LCFF	8011
EPA	8012
State Aid - Prior Year	8019
In Lieu Property Taxes	8096
Federal	8100-8299

**State**

Lottery - Unrestricted	8560
Lottery - Prop 20 - Restricted	8560
Other State Revenue	8300-8599

**Local**

Interest	8660
AB602 Local Special Education Transfer	8792
Other Local Revenues	8600-8799

**Total Revenues****EXPENDITURES**

Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Benefits	3000-3999
Books & Supplies	4000-4999
Contracts & Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7100-7299
Debt Service (see Debt Form)	7400-7499
Total Expenditures	

**OTHER SOURCES/USES**

Other Sources/Contributions to Restricted Programs	8900
Other Uses	7600

**Net Sources & Uses****PRIOR YEAR TRANSACTIONS**

Accounts Receivable	9210
Prepaid Expenditures	9330
Accounts Payable	9510
Line of Credit Payments	9640
Deferred Revenue	9650

**NET PRIOR YEAR TRANSACTIONS****OTHER ADJUSTMENTS (LIST)**


**TOTAL MISC. ADJUSTMENTS****NET REVENUES LESS EXPENDITURES****ENDING CASH BALANCE**