CHARTER SCHOOL INTERIM REPORT 1st Interim as of October 31

Charter School Name: Elite Academic Academy - Lucerne CDS #: 36-75051-0136960

2nd Interim as of January 31		,	Charter Authorizer Lucerne Va		
CHARTER SCHOOL CERTIFICATION			County: San Berna Charter #: 1923	rdino	
			Onaite #. 1923	Rev. 5	5/28/2021
2 0 8	Signed: Cha	strict: INTERIM REPORT – ALTERNATIV Teation Code Section 47604.33.  arter School Official nal signature required)	/E FORM: This report has bee Date: 12	en approved, and is hereby filed by the	
CERTIFICATION OF FINANCIAL CONDITION:			1110. 020	and the language	
(X) POSITIVE  As the Charter School Of this Charter will be able to obligations for the current subsequent fiscal years.	o meet its financial	() QUALIFIED  As the Charter School Of this Charter may not mee obligations for the current subsequent fiscal years.	et its financial	As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year or for the subsequent fiscal year.	
2 4 S	7604.32(a) is hereby filed with signed:  Authoritic Char	of Schools: INTERIM REPORT – ALTERNATIV In the County Superintendent pursual ized Representative of ther Approving Entity hal signature required)	nt to Education Code Section	on reviewed pursuant to Education Code 47604.33. -15-21 erintendent	
(X) POSITIVE		( ) QUALIFIED		( ) NEGATIVE	
As the Charter School Off this Charter will be able to obligations for the current subsequent fiscal years.	meet its financial	As the Charter School Off this Charter may not meet obligations for the current subsequent fiscal years.	t its financial	As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year	
		INTERIM REPORT – ALTERNATIVI on Code Section 47604.33(1).	E FORM: This report has bee	n received by the County Superintendent	
s		Superintendent/Designee nal signature required)	Date:		
F	or additional information on th	ne budget report, please contact:			
<u>F</u>	or Charter Authorizer/Reviewe	<u>ər:</u>	For Charter School:		
	ouglas Beaton		Adam Woodard		
N	ame		Name		
c	hief Business Official		Director of Finance		
_	itle		Title		
7/	60 248 6108 X 4135		866-354-8302		
	elephone		Telephone		
.6.	auglas hanton@lussessesses				
	ouglas beaton@lucemevalley -mail address	uso.org	awoodard@eiiteacader E-mail address	m(C,COM	

Charter School Attendance		CHARTER NA #NAME?	ME: Elite Acade	mic Academy - Lu	cerne				_						
Rev. 5/28/0021			2021-22 First Int ADA as of Octob												
Charter Authorizer: Enter Charter Authorizer on INTERIM-		1 20	20-21	202	1-22 Adopted Bu	daet	2	021-22 First Inte	rim	20	)22-23 First Inter	rim	20	023-24 First Interi	im
Charter Authorizer: Enter Charter Authorizer on INTERIM- CERTIFICATION Worksheet		Actual ADA		Projected ADA			Projected ADA		1	Projected ADA			Projected ADA		
SERVIN IOATION WORKSHEET	Line	P-2 (19/20)	Funded ADA	P-2	Funded ADA	% Change over Prior Year	P-2	Funded ADA	% Change over Prior Period	P-2	Funded ADA	% Change over Prior Year	P-2	Funded ADA	% Change over Prior Year
Non Classroom Funding Determination Rate* 100%	Line			1-2			1-2	Į		1-2		ı	1-2		
Non Classroom Funding Determination Rate* 100%  IK/K-3:															
Regular ADA	A-1	123.73		197.54		59.65%	167.85		-15.03%	201.42		20.00%	241.70		20.00%
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	123.73	-	197.54	_	59.65%	167.85		-15.03%	201.42		20.00%	241.70		20.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	_	22.2370	-	-	13.370	-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	123.73	123.73	197.54	197.54	59.65%	167.85	167.85	-15.03%	201.42	201.42	20.00%	241.70	241.70	20.00%
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	80.53		179.66		123.10%	119.13		-33.69%	142.96		20.00%	171.55		20.00%
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	80.53	-	179.66	1	123.10%	119.13		-33.69%	142.96		20.00%	171.55		20.00%
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	80.53	80.53	179.66	179.66	123.10%	119.13	119.13	-33.69%	142.96	142.96	20.00%	171.55	171.55	20.00%
Grades 7-8		Ц		<u>II</u>					1	I			Ш		
Regular ADA	A-1	131.03		249.92		90.73%	111.02		-55.58%	133.22		20.00%	159.87		20.00%
Classroom-based ADA included in A-1	A-2	-		-		33 070			55.5676	.00.22		20.0070			20.50 //
Extended Year Special Ed	A-3	_		_								l			
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	131.03	-	249.92	-	90.73%	111.02		-55.58%	133.22		20.00%	159.87		20.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-		-		33070	-	-	55.5676	-		20.0070	-		20.007
5.555.55111 baood /15/1 Totalo (11/2, 774, 770, 770)	A-10	<u> </u>	-	<del>-</del>	-		<del></del>	<del>-</del>		<del></del>	-	<del>                                     </del>	<del>-</del>	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	131.03	131.03	249.92	249.92	90.73%	111.02	111.02	-55.58%	133.22	133.22	20.00%	159.87	159.87	20.00%

Charter School Attendance		CHARTER NA #NAME?	ME: Elite Acader	nic Academy - Lu	icerne				_						
2. 500004			2021-22 First Into ADA as of Octob												
Rev. 5/28/2021 Charter Authorizer: Enter Charter Authorizer on INTERIM-		20	20-21	202	1-22 Adopted Bu	ıdnet	20	021-22 First Inter	rim	2	022-23 First Inter	im	20	023-24 First Inter	im
CERTIFICATION Worksheet		Actual ADA		Projected ADA		% Change over	Projected ADA		% Change over	Projected ADA		% Change over	Projected ADA		% Change over
	Line	P-2 (19/20)		P-2		Prior Year	P-2		Prior Period	P-2		Prior Year	P-2		Prior Year
Grades 9-12															
Regular ADA	A-1	211.29		315.75		49.44%	267.75		-15.20%	321.30		20.00%	385.56		20.00%
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	211.29	-	315.75	-	49.44%	267.75		-15.20%	321.30		20.00%	385.56		20.00%
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	211.29	211.29	315.75	315.75	49.44%	267.75	267.75	-15.20%	321.30	321.30	20.00%	385.56	385.56	20.00%
Totals	1	II.				ı		Į.	ı	II					I
Regular ADA	A-1	546.58		942.87		72.50%	665.75		-29.39%	798.90		20.00%	958.68		20.00%
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	546.58	-	942.87	-	72.50%	665.75		-29.39%	798.90		20.00%	958.68		20.00%
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	546.58	546.58	942.87	942.87	72.50%	665.75	665.75	-29.39%	798.90	798.90	20.00%	958.68	958.68	20.00
Total Funded ADA		-	546.58	-	942.87			665.75			798.90			958.68	

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

# Fiscal Year 2021-22 First Interim Report

ASSUMPTIONS:		2021-22	2022-23	Change	2023-24	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:						
COLA (on Base)		5.07%	2.48%	-2.59%	3.11%	0.639
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$	6,736,698	\$ 8,233,450	22.22%		23.589
				•		
ottery Allocation Amount Per ADA:  Unrestricted	•	150	I e 101	l	100	¢ 47
	\$	156				\$ 4.7
Restricted	\$	62	\$ 64	\$ 1.91	\$ 66	\$ 1.9
DA/Enrollment:						
Total Non-Classroom Based (Independent Study) ADA		665.75	798.90	133.15	958.68	159.
, , , , , , , , , , , , , , , , , , , ,						
Total Funded Non-Classroom Based (Independent Study) ADA						
, , , , , , , , , , , , , , , , , , , ,		665.75	798.90	133.15	958.68	159.
Total Classroom Based ADA		-	-	0.00		0.
Total Funded P-2 Attendance		665.75	798.90	133.15	958.68	159
Estimated Enrollment PY CBEDS Certified Enrollment 34	0	625	688	63.00	756	68.
Enrollment Growth Over Prior Year		83.82%	10.08%		9.88%	
ADA to Enrollment Ratio 2020-21 160.76	%	106.52%	116.12%		126.81%	
Unduplicated Count PY CBEDS Certified Unduplicated Count 17		295	325	30.00		32
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %) 2020-21 87.86	%	87.86%	87.86%		87.86%	
ertificated Salaries and Benefits:				1		
Number of Teachers (FTE)		39.00	45.00	6.00		9
Number of Certificated Management FTEs		5.00	5.00	0.00		0
Number of Other Certificated FTEs		1.00		0.00		0
Classroom Staffing Ratio - Students per FTE		16.03	15.29	-0.74		-1
Teachers Increased/(Decreased) for projected Enrollment change over PY	•	0.00		6.00		3
Average Teacher FTE Salary	\$	67,478		2.00%		2.0
Average Certificated Management FTE Salary  Average Other Certificated FTE Salary	\$	108,604		2.00%		2.0
<u> </u>	\$	44,407	\$ 45,295	2.00%	\$ 46,201	2.0
Cert Step and Column Increase (Total Annual Cost)	¢	7.000	r 7.770	4.400/	r 7.404	4.5
Health and Welfare Cost per Employee	\$	7,266	\$ 7,372	1.46%	\$ 7,484	1.5
Retirement Cost per Employee STRS Rate		16.92%	16.92%	0.00%	16.92%	0.00
assified Salaries and Benefits:						
Number of Classified (Non-Mgmt) FTEs		2.50		0.00		0
Number of Classified Mangement FTEs  Average Salary per Classified Non-Mgmt FTE	•	1.50		0.00		0
Average <u>Salary</u> per Classified Non-Mgmt FTE  Average <u>Salary</u> per Classified Mgmt FTE	\$	48,529		2.00%		2.0
Class Step and Column Increase (Total Annual Cost)	\$	92,125	\$ 93,968	2.00%	\$ 50,490	-46.2
Health and Welfare Cost per Class Employee	\$	7,266	\$ 7,372	1.46%	\$ 7,484	1.5
Retirement Cost per Class Employee	φ	1,200	Ψ 1,312	1.40 /0	Ψ 1,404	1.5
PERS Rate				0.00%		0.0
	a) baa	olth and walfare cont	ribution abangon etc. \			0.0
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-times)	e), nea	aith and Weifare Cont	ribution changes, etc):			
atutory Donofite						
tatutory Benefits				0.00%		0.0
FICA (Social Security)  Medicare Tax				0.00%		0.0
				0.00%		0.00
Unemployment Workers Comp				0.00%		0.00
Workers Comp				0.00%		0.00

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## Fiscal Year 2021-22 First Interim Report

ASSUMPTIONS:		2021-22	2022-23	Change	2023-24	Change
acilities:						
Rent						
Electricity						
Heating (gas	;)					
Other	,					
Evolain "∩th	er" facility costs:					
Explain Oth	el lacility costs.					
•						
	Service Agreements:					
3.00%	Oversight Fees to Sponsor	\$ 202,101	\$ 247,004	22.22%	\$ 305,239	23.58%
3.00%	Oversight Fees to Sponsor Administive Service Contract	\$ 202,101	\$ 247,004	22.22%	\$ 305,239	23.58%
3.00%		\$ 202,101	\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract		\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.58%
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.589
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.589
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.589
	Administive Service Contract Other Contracted Costs		\$ 247,004	22.22%	\$ 305,239	23.58%

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## Fiscal Year 2021-22 First Interim Report Unrestricted MYP

Rev. 5/28/2021	T								
DESCRIPTION		Adopted	First Interim Actual	First Interim Projected	Percent	First Interim	Percent	First Interim Projected	Percent
DESCRIPTION		Adopted		,		Projected			
		Budget 2021-22	thru October 31, 2021	Budget 2021-22	Change	Budget 2022-23	Change	Budget 2023-24	Change
DEVENUE		2021-22	2021	2021-22		2022-23		2023-24	
REVENUES  LCFF Sources									
LCFF	8011	0.007.240	1 005 500	6,435,080	-28.72%	7,871,508	22.32%	9,740,303	23.74%
		9,027,348	1,025,586	, ,					
EPA	8012	188,571	27,329	133,150	-29.39%	159,780	20.00%	191,736	20.00%
State Aid - Prior Year	8019	- 040.000		100,100	00.040/	000.400	00.000/	040.504	00.000/
In Lieu Property Taxes	8096	218,629	-	168,468	-22.94%	202,162	20.00%	242,594	20.00%
Federal	8100-8299	-	-	-		-			
State									
Lottery - Unrestricted	8560	147,719	(3,329)	108,517	-26.54%	134,215	23.68%	165,852	23.57%
Lottery - Prop 20 - Restricted	8560								
Other State Revenue	8300-8599	25,898	-	19,259	-25.64%	23,804	23.60%	29,422	23.60%
Local									
Interest	8660	-							
AB602 Local Special Education Transfer	8792								
Other Local Revenues	8600-8799	-	-	1		-		-	
Total Revenues		\$ 9,608,165	\$ 1,049,586	\$ 6,864,474	-28.56%	\$ 8,391,469	22.24%	\$ 10,369,907	23.58%
EXPENDITURES	1 4000 4000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	045 555	0.404.044	40.000/	2 221 122	00.000/	1 110 11=	00.500/
Certificated Salaries	1000-1999	2,903,376		2,421,314	-16.60%	3,361,196	38.82%	4,119,417	22.56%
Classified Salaries	2000-2999	203,996	141,088	394,043	93.16%	401,923	2.00%	409,962	2.00%
Benefits	3000-3999	776,947	247,949	766,771	-1.31%	1,027,815	34.04%	1,241,214	20.76%
Books & Supplies	4000-4999	833,513	343,578	741,254	-11.07%	831,687	12.20%	942,301	13.30%
Contracts & Services	5000-5999	3,559,526	502,105	2,494,972	-29.91%	2,748,863	10.18%	3,058,072	11.25%
Capital Outlay	6000-6599	-							
Other Outgo	7100-7299	-							
Debt Service (see Debt Form)	7400-7499	60,000	1,943	28,183	-53.03%	1,106	-96.08%		
Total Expenditures		\$ 8,337,358	\$ 2,052,218	\$ 6,846,537	-17.88%	\$ 8,372,590	22.29%	\$ 9,770,966	16.70%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,270,807	\$ (1,002,632)	\$ 17,937	-98.59%	\$ 18,879	5.25%	\$ 598,941	3072.49%
OTHER COMPAGE & MOCO									
OTHER SOURCES & USES	I 2000 I				1		1		
Other Sources/Contributions to Restricted Programs	8900	-							
Other Uses	7600	-				Φ.		Φ.	
Net Sources & Uses		\$ -	- \$	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 1,270,807	\$ (1,002,632)	\$ 17,937	-98.59%	\$ 18,879	5.25%	\$ 598,941	3072.49%

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## Fiscal Year 2021-22 First Interim Report Unrestricted MYP

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
IND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	1,435,592	1,435,592	1,435,592					
Adjustments for Unaudited Actuals	9792		(215,574)	(215,574)					
Beg Fund Balance at Unaudited Actuals	<u>.</u>		1,220,018	1,220,018					
Adjustments for Audit	9793			132,498					
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements	<u>.</u>		1,220,018	1,352,516		1,370,453		1,389,332	
Ending Balance	9790	\$ 2,706,399	\$ 217,386	\$ 1,370,453	-49.36%	\$ 1,389,332	1.38%	\$ 1,988,273	43.1
omponents of Ending Fund Balance (Budget):									
a. Nonspendable Revolving Cash	9711	-							
a. Nonspendable Revolving Cash Stores	9712	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures	9712 9713	-							
a. Nonspendable Revolving Cash Stores	9712								
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others	9712 9713 9719	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted	9712 9713 9719	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed	9712 9713 9719 9740	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements	9712 9713 9719 9740	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other	9712 9713 9719 9740 9750 9760	-							
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments	9712 9713 9719 9740 9750 9760	- - - - - - - - - - - - - - - - - - -							

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## Fiscal Year 2021-22 First Interim Report Unrestricted MYP

Rev. 5/28/2021								
DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
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:	- \$	\$ -	\$ -		\$ -		\$ -	<u> </u>
Lottery Unrestricted Allocation per ADA			\$ 156.06		\$ 160.85		\$ 165.64	
Lottery Unrestricted Estimated Award			\$ 108,517		\$ 134,215	23.68%		23.57%
· · · · · · · · · · · · · · · · · · ·					,		1	
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE						I		
1 Ex. Mandate Block Grant 2 8550 - K-12 Mandate Block Grant	25,898	-	19,259	-25.64%	23,804	23.60%	29,422	23.60%
3	25,090		19,259	-23.04%	23,004	23.00%	29,422	23.00%
4	-							
5	-							
6								
7	_							
8	-							
9	_							
10	_							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 25,898	- \$	\$ 19,259	-25.64%	\$ 23,804	23.60%	\$ 29,422	23.60%
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:	\$ -	\$ -	\$ -		\$ -		\$ -	

Rev. 3/20/2021									
DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	606,824	48,485	485,010	-20.07%	277,157	-42.86%	218,966	-21.00%
State	•			,					
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	48,255	-	43,274	-10.32%	53,526	23.69%	66,149	23.58%
Other State Revenue	8300-8599	206,850	-	557,600	169.57%	179,877	-67.74%	179,877	0.00%
Local	•		·I	,					
Interest	8660	-							
AB602 Local Special Education Transfer	8792	527,999		372,033	-29.54%	459,833	23.60%	568,354	23.60%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues	•	\$ 1,389,928	\$ 48,485	\$ 1,457,917	4.89%	\$ 970,393	-33.44%	\$ 1,033,346	6.49%
EXPENDITURES  [Certificated Salaries]	1000-1999	225,714	227,929	797,750	253.43%	332,302	-58.35%	280,158	-15.69%
Classified Salaries	2000-2999	153,610		131,130	233.43 /0	332,302	-30.3370	200,130	-13.0370
Benefits	3000-3999	92,911	62,065	217.228	133.80%	90,618	-58.28%	76,511	-15.57%
Books & Supplies	4000-4999	98,255		217,220	133.00 /0	30,010	-30.2070	70,511	-13.37 /6
Contracts & Services	5000-5999	819,438		442,939	-45.95%	547,473	23.60%	676,677	23.60%
Capital Outlay	6000-6599	019,400	110,733	442,303	-40.0070	341,413	23.00 /0	070,077	23.00 /0
Other Outgo	7100-7299	_							
Debt Service (see Debt Form)	7400-7499	_							
Total Expenditures	1400-1430	\$ 1,389,928	\$ 400,729	\$ 1,457,917	4.89%	\$ 970,393	-33.44%	\$ 1,033,346	6.49%
Total Experiations		ψ 1,505,520	Ψ 400,723	Ψ 1,437,317	4.0370	Ψ 310,333	-00.44 /0	ψ 1,000,040	0.4370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (0)	\$ (352,244)	\$ (0)		\$ 0		\$ (0)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-							
Other Uses	7600	-							
Net Sources & Uses	•	\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (0)	\$ (352,244)	\$ (0)		\$ 0		\$ (0)	

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Perce Chan
BALANCE, RESERVES									
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		\$ -	\$ (352,244)	\$ -		\$ -		\$ -	
onents of Ending Fund Balance (Budget): a. Nonspendable									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. Restricted	9740	-	-	-		-		-	
c. Committed									
Committed - Stabilization Arrangements	9750								
Committed - Other	9760								
d. Assignments	9780								
e. Unassigned									
Reserve for Ecomonic Uncertainties	9789								
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790								
If Restricted Fund Balances Exist, Identify Balance by Program:  1 EX. AB602 - Special Education									]
2									
3									
4									
5									
6									
7									
8									
9									
10									

Rev. 5/28/2021

DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
SUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 EX. Title I	-							
2 8181,8182 - Federal Special Ed	64,699		70,906	9.59%	87,640	23.60%	108,323	23.60
3 8290 - Federal:PCSGP								
4 8291 - Federal Title: I		15,764	62,290		76,990		95,160	
5 8291 - Federal Title: II			10,135		12,527		15,483	
6 8297 Coronavirus Relief		32,721	341,679		100,000			
7 8299 Other Federal Revenue								
8								
9								
#								
#								
#								
#								
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
Total Federal Awards Budgeted:	\$ 64,699	\$ 48,485	\$ 485,010	\$6.50	\$ 277,157	-42.86%	\$ 218,966	(9
Total Total Amarao Baagutaa	Ψ 01,000	10,100	Ψ 100,010	ψ0.00	Ψ 277,107	12.0070	Ψ 210,000	(4
Lottery Prop 20 Restricted Allocation per ADA	\$ 49.00		\$ 62.23		\$ 64.15		\$ 66.06	
Lottery Estimated Prop 20 Restricted Award	\$ 48,255		\$ 43,274	-10.32%		23.69%		23.58
Editory Editional Top 26 Total India	Ų .0,200		ų 10,21 i	10.0270	Ψ 00,020	20.0070	ψ 00,110	20.00
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 8590 ELO Grant	188,862		377,723	100.00%				
2 8590 CASP 18-19	-		011,120	100.0070				
3 8590 ELPAC assessment	_							
4 8591 CTEIG	17,988		179,877	899.98%	179,877	0.00%	179,877	0.00
5 8570 Learning Loss Mitigation	11,000		110,011	000.0070	170,077	0.0070	170,077	0.00
6	_							
7	_							
8								
9								
10	-							
10	-							
11	-							
11 12	-							
11 12 13	-							
11 12 13 14								
11 12 13 14	-							
11 12 13 14 15	-							
11 12 13 14 15 16	-							
11 12 13 14 15 16 17	-			400 570	A 470.077	67.700		
11 12 13 14 15 16	-	\$ -	\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	
11 12 13 14 15 16 17 18 Total Other State Revenue Funds Budgeted:	-	\$ -	\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	
11			\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	
11			\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	<u> </u>
11			\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	
11			\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	***
11			\$ 557,600	169.57%	\$ 179,877	-67.74%	\$ 179,877	

DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
6 Total Other Local Revenue Funds Budgeted:	-	1.6	•		<b>•</b>		Φ.	
SPECIAL EDUCATION DETAILS:  What % of student population is Special Ed	15.00%							
For SELPA services, is the Charter under School District, or a member LEA?	10.0070					l		
AB602 Revenue	449,094	-	372,033	-17.16%	459,833	23.60%	568,354	23.60%
Other Special Ed Revenue	-							
Unrestricted Contribution to Special Ed	-							
Total Special Ed Funding	449,094	-	372,033	-17.16%	459,833	23.60%	568,354	23.60%
Special Ed Expenditures	449,094		_					

#NAME? #NAME?

## Fiscal Year 2021-22 First Interim Report Summary MYP

Rev. 5/28/2021			_						
DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	9,027,348	1,025,586	6,435,080	-28.72%	7,871,508	22.32%	9,740,303	23.74%
EPA	8012	188,571	27,329	133,150	-29.39%	159,780	20.00%	191,736	20.00%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	218,629	-	168,468	-22.94%	202,162	20.00%	242,594	20.00%
Federal	8100-8299	606,824	48,485	485,010	-20.07%	277,157	-42.86%	218,966	-21.00%
State									
Lottery - Unrestricted	8560	147,719	(3,329)	108,517	-26.54%	134,215	23.68%	165,852	23.57%
Lottery - Prop 20 - Restricted	8560	48,255	-	43,274	-10.32%	53,526	23.69%	66,149	23.58%
Other State Revenue	8300-8599	232,748	-	576,859	147.85%	203,681	-64.69%	209,299	2.76%
Local									
Interest	8660	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	527,999	-	372,033	-29.54%	459,833	23.60%	568,354	23.60%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 10,998,092	\$ 1,098,071	\$ 8,322,391	-24.33%	\$ 9,361,863	12.49%	\$ 11,403,253	21.81%
EXPENDITURES	1,000,4000	0.400.000	1 040 404		0.000/1	0.000.400	44.740/	1,000,575	10.400/
Certificated Salaries	1000-1999	3,129,090	1,043,484	3,219,064	2.88%	3,693,498	14.74%	4,399,575	19.12%
Classified Salaries	2000-2999	357,606	141,088	394,043	10.19%	401,923	2.00%	409,962	2.00%
Benefits But a Country of the Countr	3000-3999	869,858	310,014	983,999	13.12%	1,118,433	13.66%	1,317,725	17.82%
Books & Supplies	4000-4999	931,768	343,578	741,254	-20.45%	831,687	12.20%	942,301	13.30%
Contracts & Services	5000-5999	4,378,964	612,840	2,937,911	-32.91%	3,296,336	12.20%	3,734,749	13.30%
Capital Outlay	6000-6599	-	-	-					
Other Outgo	7100-7299		- 4.040	- 00.400	50.000/	- 4.400	00.000/	-	
Debt Service (see Debt Form)	7400-7499	60,000	1,943	28,183	-53.03%	1,106	-96.08%	-	15.040
Total Expenditures		\$ 9,727,286	\$ 2,452,947	\$ 8,304,454	-14.63%	\$ 9,342,983	12.51%	\$ 10,804,312	15.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,270,806	\$ (1,354,876)	\$ 17,937	-98.59%	\$ 18,880	5.25%	\$ 598,941	3072.44%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses	<u> </u>	\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 1,270,806	\$ (1,354,876)	\$ 17,937	-98.59%	\$ 18,880	5.25%	\$ 598,941	3072.44%

#NAME? #NAME?

## Fiscal Year 2021-22 First Interim Report Summary MYP

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Pero Cha
BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	1,435,592	1,435,592	1,435,592	0.00%				
Adjustments for Unaudited Actuals	9792		(215,574)	(215,574)					
Beg Fund Balance at Unaudited Actuals	•		1,220,018	1,220,018					
Adjustments for Audit	9793		-	132,498					
Adjustments for Restatements	9795	-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements	•	-	1,220,018	1,352,516		1,370,453	1.33%	1,389,332	
Ending Balance	9790	\$ 2,706,399	\$ (134,858)	\$ 1,370,453	-49.36%	\$ 1,389,332	1.38%	\$ 1,988,273	,
ponents of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted	9740	-	-	-		-		-	
c. Committed	•		•	•	L				
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments	9780	-	-	-		-		-	
e. Unassigned	•	1	•	•	L				
Reserve for Ecomonic Uncertainties	9789	833,736	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	1,872,663	217,386	1,370,453	-26.82%	1,389,332	1.38%	1,988,273	
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other	Uses)	27.82%	8.86%	16.50%		14.87%		18.40%	
Reserve Standard (unless different standard identified in MOU)		4%	4%	4%		4%		4%	
If MOU contains a Reserve Standard other than above, enter here									
Reserve Standard Met/Not Met		Met	Met	Met		Met		Met	
If not meeting standards, discuss fiscal recovery plan:									
Unrestricted Deficit Spending Percentage		0.0%	48.9%	0.0%		0.0%		0.0%	
Unrestricted Deficit Spending Standard		9.3%	3.0%	5.5%		5.0%		6.1%	
Unrestricted Deficit Spending Standard Met/Not Met		Met	Not 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 t									

# **DEBT - Multiyear Commitments**

Fiscal Year 2021-22 First Interim Report

**CHARTER NAME: Elite Academic Academy - Lucerne** 

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)

	# of Years	July 1, 2021	2021- Paym		2022- Paym	-	2023 Paym		Object Code(s)
Type of Commitment	Remaining	Principal Balance	Principle	Interest	Principle	Interest	Principle	Interest	- ( )
State School Building Loans									
Charter School Start-up Loans	2	125,004	62,502	2,599	62,502	1,106			
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease									
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		125,004	62,502	2,599	62,502	1,106	-	-	

#### Comments:

Other Commitments:

We anticipate having intra-year debt during the 2021-22 fiscal year by factoring receivables, and we anticipate paying them back by the end of the fiscal year. See rows 52-53 of the 1st Interim-Cash Flow Year 1.

DATE PREPARED: 11/26/2021 2021-22 First Interim Cash Flow

August   State   Sta	DATE PREPARED: Rev. 5/28/2021	11/26/2021					2021-22	First Interim Ca	311 1 10W								
Beginning Cash Balance	NOT OLOGOLI			July	%	August	%	September	%	October	%	November	%	December	%	January	%
## Actuals - Act	1			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
REVENUE  (CFF Sources  (CFF Sources)  (CFF Sources)	Beginning Cash Balance		July 1 Cash =	755.021		139.922		337.505		1.138.453		1.150.266		874.066		498,408	
REVENUE  LCFF Sources  Source Sources  Source Sources  Source Sources  Source Sources  Source Sources  Sources  LCFF Sources	<u></u>		,		Actuals - A	ctuals - Actuals	- Actuals -		ls - Actuals		uals	, , , , , ,					
CEFF SCIUMEN	REVENUE			71014410	1014410 71	71014410	71014410	71014410 710144		71014410 7101							
LOFF																	
EPA		8011				269 891	26.32%	269 891	26.32%	485 804	47 37%	485 804	47 37%	485 804	47 37%	485 804	47.37%
State Add - Prior Year   6019						200,001	20.0270	200,001	20.0270			100,001	11.01.70	100,001	111.01 70		
In Lise Property Taxes										21,020	100.0070					21,020	100.0070
Faderal   S100.6299   32,717 67.49%   15,788 32.52%   2,770 5.71%   154,479   154,47																	
Sale								32 717	67.48%	15 768	32 52%	2 770	5 71%			154 479	318 61%
Lottery - Unsestricted		0100-0233	1					02,111	07.4070	10,700	0Z.0Z/0	2,110	5.7 170			104,470	010.0170
Loter   Prog 20   Restricted   8860		8560								(3 320)				3/1 353			
Direct State Revenue										(0,029)				04,000			
Local   Interest   8.860														10.250		100 062	
Interest		0300-0399	1											19,209		100,002	
AB802 Local Special Education Transfer   8792		9660	1														
Contracts   Security									-			44 700		75 000		27 540	
EXPENDITURES												41,720		75,096		37,548	
EXPENDITURES  Certificated Salaries  1000-1999  187,044  17,92%  291,268  27,91%  284,222  27,24%  280,950  26,92%  274,492  26,31%  271,584  26,03%  271,584  26,03%  271,584  26,03%  271,584  26,03%  271,584  26,03%  271,584  271,584  271,584  280,950  26,92%  31,020  22,41%  31,619  31,619		8600-8799		<b>c</b>		e 000 004	04.500/	e 200.000	07.500/	ê F0F F70	47.000/	ф F20 204	40.000/	C14 F10	FF 000/	e 004.000	04 400/
Certificated Salaries   1000-1999   187,044   17,92%   291,268   27,91%   284,222   27,24%   280,950   26,92%   274,492   26,31%   271,584   26,03%   271,584   271,584   28,03%   271	Total Revenues			<b>&gt;</b> -		\$ 209,891	24.58%	\$ 302,608	27.56%	\$ 525,572	47.80%	\$ 530,294	48.29%	\$ 614,512	55.96%	\$ 894,022	81.42%
Certificated Salaries   1000-1999   187,044   17,92%   291,268   27,91%   284,222   27,24%   280,950   26,92%   274,492   26,31%   271,584   26,03%   271,584   271,584   28,03%   271																	
Classified Salaries   2000-2999   29,158   20,67%   40,662   28,82%   37,003   26,23%   34,265   24,29%   31,620   22,41%   31,619   22,41%   31,619		1000 1000		107.011	47.000/	201 200	07.040/	221 222	07.040/	200 050	00.000/	074 400	00.040/	074 504	00.000/	074 504	00.000/
Benefits   3000.3999																	26.03%
Ecoks & Supplies						.,											22.41%
Contracts & Services																	27.57%
Capital Outlay   G000-6599   Cother Outgo   7100-7299   85   4.37%   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   84.10%   224   11.53%   3.667   188.73%   5.558   266.05%   7.542   1.634   1.6																	15.80%
Other Outgo				183,202	29.89%	292,052	47.66%	137,586	22.45%	228,235	37.24%	238,221	38.87%	223,781	36.52%	236,760	38.63%
Debt Service (see Debt Form)   7400-7499   85   4.37%   1,634   84.10%   224   11.53%   3,667   188.73%   5,558   286.05%   7,542   7,042   7,044	• •																
Total Expenditures																	
OTHER SOURCES/USES           Other Sources/Contributions to Restricted Programs         8900		7400-7499															
Other Sources/Contributions to Restricted Programs         8900         Second S	Total Expenditures			\$ 589,732	24.04%	\$ 787,052	32.09%	\$ 677,301	27.61%	\$ 666,212	27.16%	\$ 674,578	27.50%	\$ 661,305	26.96%	\$ 687,290	28.02%
Other Sources/Contributions to Restricted Programs         8900         Second S	I																
Other Uses         7600         \$         <																	
Net Sources & Uses																	
Duly 1 -   Reginning Beg Bal   Beg		7600															
PRIOR YEAR TRANSACTIONS   Beginning Balances   Beg Bal Beg B	Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Balances   Balances   Accounts Receivable   9210   971,532   89,082   9.17%   443,847   45.69%   262,681   27.04%   17,988   1.85%   7,266   0.75%   4,164	ı																%
Accounts Receivable 9210 971,532 89,082 9.17% 443,847 45.69% 262,681 27.04% 17,988 1.85% 7,266 0.75% 4,164 Prepaid Expenditures 9330 33,827 100.00% (Accounts Payable) 9510 148,276 (270,897) 314,756 99,811 (238,131) (50,000) (3,815) (Line of Credit Payments) 9640 62,502 10,417 16.67% 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,417 10,41	PRIOR YEAR TRANSACTIONS				Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal
Prepaid Expenditures         9330         33,827         100.00%         314,756         99,811         (238,131)         (50,000)         (3,815)           (Line of Credit Payments)         9640         62,502         10,417         16.67% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																	
(Accounts Payable)         9510         148,276         (270,897)         314,756         99,811         (238,131)         (50,000)         (3,815)           (Line of Credit Payments)         9640         62,502         10,417         16.67% <t< td=""><td></td><td></td><td></td><td></td><td></td><td>443,847</td><td>45.69%</td><td></td><td></td><td>262,681</td><td>27.04%</td><td>17,988</td><td>1.85%</td><td>7,266</td><td>0.75%</td><td>4,164</td><td>0.43%</td></t<>						443,847	45.69%			262,681	27.04%	17,988	1.85%	7,266	0.75%	4,164	0.43%
(Line of Credit Payments) 9640 62,502 10,417 16.67% 10,417			33,827		100.00%												
(Deferred Revenue) 9650 188,862				148,276		(270,897)								( , ,			
	1 /							10,417	16.67%	10,417	16.67%	10,417	16.67%	10,417	16.67%	10,417	16.67%
NET PRIOR YEAR TRANSACTIONS         \$ 753,995         \$ (25,367)         \$ 714,744         \$ (325,173)         \$ 152,453         \$ 245,702         \$ 46,849         \$ (2,438)		9650															
	NET PRIOR YEAR TRANSACTIONS	<u> </u>	\$ 753,995	\$ (25,367)		\$ 714,744		\$ (325,173)		\$ 152,453		\$ 245,702		\$ 46,849		\$ (2,438)	
OTHER ADJUSTMENTS (LIST)	OTHER ADJUSTMENTS (LIST)																
Receivables Factoring Proceeds 1,500,814	Receivables Factoring Proceeds							1,500,814									
Receivables Factoring Repayments (377,618) (375,714) (374,726)												(377,618)		(375,714)		(374,726)	
												,					
TOTAL MISC. ADJUSTMENTS         \$ -         \$ 1,500,814         \$ -         \$ (377,618)         \$ (375,714)         \$ (374,726)	TOTAL MISC. ADJUSTMENTS			\$ -		\$ -		\$ 1,500,814		\$ -		\$ (377,618)		\$ (375,714)		\$ (374,726)	
NET REVENUES LESS EXPENDITURES \$ (615,099) \$ 197,583 \$ 800,948 \$ 11,813 \$ (276,200) \$ (375,658) \$ (170,432)	NET REVENUES LESS EXPENDITURES			\$ (615,099)		\$ 197,583		\$ 800,948		\$ 11,813		\$ (276,200)		\$ (375,658)		\$ (170,432)	
ENDING CASH BALANCE         \$ 139,922         \$ 337,505         \$ 1,138,453         \$ 1,150,266         \$ 874,066         \$ 498,408         \$ 327,976	ENDING CASH BALANCE			\$ 139,922		\$ 337,505		\$ 1,138,453		\$ 1,150,266		\$ 874,066		\$ 498,408		\$ 327,976	

				CHART		Elite Academic		Lucerne						
	PREPARED: 11/26/2021				2021-22	First Interim Ca	sh 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
Beginning Cash Balance		327,976	Duu	83,608	Duu	1,568	Duu	45,339	Duu	262,069	Duu	433,694	Total	Daaget
Deginning Cash Dalance		321,310		00,000		1,500		40,000		202,003		400,004	<u> </u>	<u> </u>
REVENUE														
LCFF Sources														
LCFF	8011	485,804	47.37%	693,256	67.60%	693,256	67.60%	693,256	67.60%	693,256	67.60%	(4,716,240)	1,025,586	1,025,586
EPA	8012			,		39,246	143.61%	·		· · · · · · · · · · · · · · · · · · ·		(66,575)	27,329	27,329
State Aid - Prior Year	8019											-	-	-
In Lieu Property Taxes	8096	151,621										(151,621)	-	-
Federal	8100-8299									154,479	318.61%	(311,728)	48,485	48,485
State	•											•		
Lottery - Unrestricted	8560					31,849						(66,202)	(3,329)	(3,329)
Lottery - Prop 20 - Restricted	8560					1,519						(1,519)	-	-
Other State Revenue	8300-8599							161,889		188,862		(558,872)	-	-
Local														
Interest	8660											-	-	-
AB602 Local Special Education Transfer	8792	37,548		37,548		14,708		7,202		6,935		(258,305)	-	-
Other Local Revenues	8600-8799											-	-	-
Total Revenues		\$ 674,973	61.47%	\$ 730,804	66.55%	\$ 780,578	71.09%	\$ 862,347	78.53%	\$ 1,043,532	95.03%	\$ (6,131,062)	\$ 1,098,071	\$ 1,098,071
EXPENDITURES														
Certificated Salaries	1000-1999	271,584	26.03%	271,584	26.03%	271,584	26.03%	271,584	26.03%	271,584	26.03%	(2,175,580)	1,043,484	1,043,484
Classified Salaries	2000-2999	31,620	22.41%	31,619	22.41%	31,619	22.41%	31,620	22.41%	31,619	22.41%	(252,955)	141,088	141,088
Benefits	3000-3999	85,291	27.51%	85,291	27.51%	85,291	27.51%	85,291	27.51%	79,295	25.58%	(673,985)	310,014	310,014
Books & Supplies	4000-4999	52,000	15.13%	68,813	20.03%	41,100	11.96%	31,531	9.18%	23,517	6.84%	(397,676)	343,578	343,578
Contracts & Services	5000-5999	232,060	37.87%	436,181	71.17%	227,213	37.08%	225,591	36.81%	277,030	45.20%	(2,325,072)	612,840	612,840
Capital Outlay	6000-6599											-	-	-
Other Outgo	7100-7299											-	-	-
Debt Service (see Debt Form)	7400-7499	9,473	487.55%									(26,240)	1,943	1,943
Total Expenditures		\$ 682,028	27.80%	\$ 893,488	36.43%	\$ 656,807	26.78%	\$ 645,617	26.32%	\$ 683,045	27.85%	\$ (5,851,508)	\$ 2,452,947	\$ 2,452,947
OTHER SOURCES/USES														
Other Sources/Contributions to Restricted Progr	rams 8900											-	-	-
Other Uses	7600											-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
			%		%		%		%		%			Demoisies
PRIOR YEAR TRANSACTIONS			Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal			Remaining
														Balance
Accounts Receivable	9210	145,860	15.01%	644	0.07%								971,532	-
Prepaid Expenditures	9330												33,827	-
(Accounts Payable)	9510			(80,000)		80,000							-	-
(Line of Credit Payments)	9640	10,417	16.67%										62,502	-
(Deferred Revenue)	9650									188,862	100.00%		188,862	-
NET PRIOR YEAR TRANSACTIONS		\$ 135,443		\$ 80,644		\$ (80,000)		\$ -		\$ (188,862)			\$ 753,995	\$ -
OTHER ADJUSTMENTS (LIST)														
													-	
Receivables Factoring Proceeds													1,500,814	
Receivables Factoring Repayments		(372,756)											(1,500,814)	
<u> </u>													-	
													-	
TOTAL MISC. ADJUSTMENTS		\$ (372,756)		\$ -		\$ -		\$ -		\$ -			\$ -	
													-	
NET REVENUES LESS EXPENDITURES		\$ (244,368)		\$ (82,040)		\$ 43,771		\$ 216,730		\$ 171,625		\$ (279,554)	\$ (600,881)	)
ENDING CASH DAI ANGE		e 00.000		e 4500		¢ 45.000		e 000.000		e 400.004		¢ 454.440		
ENDING CASH BALANCE		\$ 83,608		\$ 1,568		\$ 45,339		\$ 262,069		\$ 433,694		\$ 154,140		

Ending Fund Balance \$\ 1,370,453\$
Ending Cash plus Accruals should equal Ending Fund Balance \$\ (1,216,313)\$

DATE PREPARED: 11/26/2021 2022-23 First Interim Cash Flow

DATE PREPARED Rev. 5/28/2021	): <u>11/26/2021</u>					2022-23	First Interim Ca	ish Flow								
Nev. 5/20/2021			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		July 1 Cash =	433,694		42,614		509,236		362,183		500,158		377,596		382,692	
REVENUE																
LCFF Sources															-	
LCFF	8011	1	-		330,136	4.19%	330,136	4.19%	594,244	7.55%	594,244	7.55%	594,244	7.55%	594,244	7.55%
EPA	8012		-		-	7.13/0	330,130	T. 13 /0	32,795	20.52%	-	1.00/0	337,277	7.0070	32,795	
State Aid - Prior Year	8019		-		_		-		32,733	20.32 /0					32,133	20.32 /0
In Lieu Property Taxes	8096		-		-		_				-					
Federal	8100-8299		-				22,379	8.07%	-				22,379	8.07%		
State	0100-0233	l .					22,313	0.07 /0					22,313	0.07 /0		
Lottery - Unrestricted	8560	1											33,553.80	25.00%		
Lottery - Prop 20 - Restricted	8560	-											13,381.58	25.00%		
													13,301.30	25.00%		
Other State Revenue	8300-8599	l .														
Local	0000															
Interest	8660	1									E4 E0E 04	44.040/	00.040.70	00.400/	40,400,05	40.000/
AB602 Local Special Education Transfer	8792	1									51,565.94	11.21%	92,818.70	20.19%	46,409.35	10.09%
Other Local Revenues	8600-8799		•		000.400	0.500/	050.545	0.770/		0.700/	0.45.040	0.000/	A 750.070	0.000/	070 440	7.400/
Total Revenues			\$ -		\$ 330,136	3.53%	\$ 352,515	3.77%	\$ 627,039	6.70%	\$ 645,810	6.90%	\$ 756,378	8.08%	\$ 673,449	7.19%
EXPENDITURES																
Certificated Salaries	1000-1999	I	214,611.03	5.81%	334,196	9.05%	326,111	8.83%	322,357	8.73%	314,947	8.53%	311,611	8.44%	311,611	8.44%
Classified Salaries	2000-2999		29,741.10	7.40%	41,475	10.32%	37,743	9.39%	34,950	8.70%	32,252	8.02%	32,251	8.02%	32,251	8.02%
Benefits	3000-3999		100,699.99	9.00%	74,505	6.66%	82,342	7.36%	94,820	8.48%	95,565	8.54%	95,434	8.53%	97,164	8.69%
Books & Supplies	4000-4999	-	114,143.31	13.72%	109,322	13.14%	162,029	19.48%	43,887	5.28%	47,685	5.73%	50,266	6.04%	60,925	7.33%
- ''	5000-5999		205,552.64	6.24%	327,682	9.94%	154,371	4.68%	256,080	7.77%	267,284	8.11%	251,082	7.62%	265,645	8.06%
Contracts & Services	6000-6599		205,552.04	0.24%	321,002	9.94%	154,571	4.00%	250,000	1.1170	201,204	0.11%	251,002	1.02%	200,040	0.00%
Capital Outlay	7100-7299															
Other Outgo							004.00	00.000/	004.00	00.000/	004.00	00.000/	004.00	00.000/	004.00	00.000/
Debt Service (see Debt Form) Total Expenditures	7400-7499	l .	\$ 664,748	7.11%	\$ 887,181	9.50%	221.20 \$ 762,819	20.00% 8.16%	221.20 \$ 752,316	20.00% 8.05%	221.20 \$ 757,955	20.00% 8.11%	221.20 \$ 740,865	20.00% 7.93%	221.20 \$ 767,817	20.00% 8.22%
Total Experiultures			φ 004,740	7.11/0	\$ 007,101	9.00 /6	\$ 702,019	0.10/0	\$ 732,310	0.00 /6	φ 131,933	0.11/0	φ 740,005	1.93/0	\$ 707,017	0.22 /0
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
		July 1 -		%		%		%		%		%		%		%
PRIOR YEAR TRANSACTIONS		Beginning		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal	1	Beg Bal
THOR TEACH TO MONOTONO		Balances		Dog Dai		Dog Dai		Dog Dai		Dog Dai		Dog Dai		Dog Dai	1	Dog Dai
Accounts Receivable	9210	1,094,671	273,667.75	25.00%	273,668	25.00%	273,668	25.00%	273,668	25.00%						
Prepaid Expenditures	9330	1,001,011	2.0,001.10	20.0070	2.0,000	20.0070	2.0,000	20.0070	2.0,000	20.0070						
(Accounts Payable)	9510															
(Line of Credit Payments)	9640	62,502					10,417	16.67%	10,417	16.67%	10,417	16.67%	10,417	16.67%	10,417	16.67%
(Deferred Revenue)	9650	02,002					10,111	10.01 /0	10,417	10.01 /0	10,417	10.01 /0	10,417	10.01 /0	10,111	10.07 /0
NET PRIOR YEAR TRANSACTIONS	3030	\$ 1,032,169	\$ 273,668		\$ 273,668		\$ 263,251		\$ 263,251		\$ (10,417)		\$ (10,417)		\$ (10,417)	
							•	•								
OTHER ADJUSTMENTS (LIST)																_
Receivables Factoring Proceeds					750,000											
Receivables Factoring Repayments					22,230											
3 477																
TOTAL MICO AD IUCTMENTO			•		e 750.000		•		•		•		•		•	
TOTAL MISC. ADJUSTMENTS			<b>&gt;</b> -		\$ 750,000		<b>&gt;</b> -		\$ -		<b>&gt;</b> -		\$ -		\$ -	
			A (004 055)		A 100.555				4075-		A (100 F2.)					
NET REVENUES LESS EXPENDITURES			\$ (391,080)		\$ 466,623		\$ (147,053)		\$ 137,974		\$ (122,561)		\$ 5,096		\$ (104,785)	
ENDING CASH BALANCE			\$ 42,614		\$ 509,236		\$ 362,183		\$ 500,158		\$ 377,596		\$ 382,692		\$ 277,907	
4																

DATE PREPARED:	11/26/2021	2022-23 First Interim Cash Flow

Rev. 5/28/2021	11/20/2021				2022 20	rirst interim Ca	101111011								
Beginning Cash Balance		February Estimated 277,907	% Bud	March Estimated 180,567	% Bud	April Estimated 439,951	% Bud	May Estimated 508,311	% Bud	June Estimated 485,919	% Bud	Estimated Accrual 531,310	Total	Projected Budget	Difference
		7						, .				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
REVENUE															
LCFF Sources															
LCFF	8011	594,244	7.55%	848,003	10.77%	848,003	10.77%	848,003	10.77%	848,003	10.77%	848,001	7,871,508	7,871,508	-
EPA	8012	-		-		47,095	29.48%	-		-		47,095	159,780	159,780	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	181,946	90.00%	-		-		-		-		20,216	202,162	202,162	-
Federal	8100-8299			22,379	8.07%					110,019	39.70%	100,000	277,157	277,157	-
State															
Lottery - Unrestricted	8560					33,554	25.00%					67,108	134,215	134,215	-
Lottery - Prop 20 - Restricted	8560					13,382	25.00%					26,763	53,526	53,526	-
Other State Revenue	8300-8599											203,681	203,681	203,681	-
Local															
Interest	8660											-	-	-	-
AB602 Local Special Education Transfer	8792	46,409.35	10.09%	46,409.35	10.09%	18,179.10	3.95%	8,901.68	1.94%	8,571.66	1.86%	140,568	459,833	459,833	-
Other Local Revenues	8600-8799											-	-	-	-
Total Revenues		\$ 822,599	8.79%	\$ 916,792	9.79%	\$ 960,213	10.26%	\$ 856,905	9.15%	\$ 966,594	10.32%	\$ 1,453,432	\$ 9,361,863	\$ 9,361,863	\$ -
EVDENDITUDES															
EXPENDITURES Contificated Solution	1000-1999	311,611	8.44%	311,611	8.44%	311,611	8.44%	311,611	8.44%	311,611	8.44%		3,693,498	3,693,498	
Certificated Salaries	2000-2999											-	401,923		
Classified Salaries		32,252	8.02%	32,251	8.02%	32,251	8.02%	32,252	8.02%	32,251	8.02%	-		401,923	
Benefits	3000-3999	96,943	8.67%	96,943	8.67%	96,943	8.67% 5.54%	96,943	8.67% 4.25%	90,128	8.06%	-	1,118,433	1,118,433	
Books & Supplies	4000-4999	58,344	7.02%	77,208	9.28%	46,114		35,378		26,386	3.17%	- (0)	831,687	831,687	
Contracts & Services	5000-5999	260,371	7.90%	489,395	14.85%	254,933	7.73%	253,113	7.68%	310,826.65	9.43%	(0)	3,296,336	3,296,336	
Capital Outlay	6000-6599											-	-	-	
Other Outgo	7100-7299											-	- 4.400	- 4 400	
Debt Service (see Debt Form)	7400-7499	A 750 500	0.400/	A 4 007 400	40.700/	- 744.050	7.040/	- 700 007	7.040/	- 774 000	0.050/	- (0)	1,106	1,106	-
Total Expenditures		\$ 759,522	8.13%	\$ 1,007,409	10.78%	\$ 741,853	7.94%	\$ 729,297	7.81%	\$ 771,203	8.25%	\$ (0)	\$ 9,342,983	\$ 9,342,983	\$ -
OTHER SOURCES/USES	2000														
Other Sources/Contributions to Restricted Programs	8900											-	-	-	
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												1,094,671	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												-	-	
(Line of Credit Payments)	9640	10,417	16.67%										62,502	-	
(Deferred Revenue)	9650	,											-	-	
NET PRIOR YEAR TRANSACTIONS	0000	\$ (10,417)		\$ -		\$ -		\$ -		\$ -			\$ 1,032,169	\$ -	
OTHER ADJUSTMENTS (LIST)					1										
Receivables Factoring Proceeds				500,000									1,250,000		
Receivables Factoring Repayments		(150,000)		(150,000)		(150,000)		(150,000)		(150,000)			(750,000)		
, , , , , , , , , , , , , , , , , , ,		( 22,220)		( ==,==0)		, 11,110)		( ==,==0)		( 21,130)			(. 22,230)		
TOTAL MIGG AD HIGTMENTS		A (4=0.00=)		0.50.005		A (4=0.005)		Φ (4=0.005)		A (/=0.00=:			-		
TOTAL MISC. ADJUSTMENTS		\$ (150,000)		\$ 350,000		\$ (150,000)		\$ (150,000)		\$ (150,000)			\$ 500,000		
NET REVENUES LESS EXPENDITURES		\$ (97,340)		\$ 259,383		\$ 68,360		\$ (22,392)		\$ 45,391		\$ 1,453,432	\$ 1,551,049		
ENDING CACIL DALANCE		6 400 FC7		£ 430.054		£ 500 344		ADE 040	-	£ 521.240		£ 1004740			
ENDING CASH BALANCE		\$ 180,567		\$ 439,951		\$ 508,311		\$ 485,919		\$ 531,310		\$ 1,984,743			

Ending Fund Balance \$ 1,389,332
Ending Cash plus Accruals should equal Ending Fund Balance \$ 595,410