

Charter Number: 2037

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Christine Feher Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

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Name

Asst. Dir. of Fiscal Services
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California Pacific Charter Schools

2021-22 FIRST INTERIM BUDGET NARRATIVE

1758	California Pacific Charter School – San Diego	(CPC-SD)
1751	California Pacific Charter School – Los Angeles	(CPC-LA)
2037	California Pacific Charter School – Sonoma	(CPC-SO)

Overall Summary

Overall, while enrollment is lower at each of the three CalPac schools than originally projected for the July Budget, each school has successfully adjusted its expenditures to match this lower enrollment, and each school is projected to end with a positive budget surplus for the year, adding to existing reserves. One-time federal stimulus dollars continue to be targeted towards student achievement and spending remains on track.

Moving into the 2022-23 and 2023-24 fiscal years, CalPac is maintaining its plan for one-time deficit spending, particularly in the 2023-24 year, to focus on improving academic performance while aligning reserve levels closer to statewide averages for similar nonclassroom-based schools. However, this deficit spending plan is predicated on stable overall enrollment and statewide revenue projections, and will be adjusted or modified as needed between now and 2023-24 to ensure sufficient reserve balances in all years with no cuts to programmatic spending.

Enrollment / Average Daily Attendance (ADA)

California Pacific Charter School – San Diego - Projected enrollment at CPC-SD is reduced from 365 at the July Budget to 265 at First Interim, to reflect actual fall enrollment to date. Projected P-2 ADA is also reduced, from 321.20 to 254.15. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

California Pacific Charter School – Los Angeles - Projected enrollment for CPC-LA is slightly reduced from the July Budget (396 to 363), but projected P-2 ADA is increased slightly (336.60 to 342.16) to reflect a higher projected ADA ratio than at the July Budget. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

California Pacific Charter School – Sonoma - Projected enrollment at CPC-SO is reduced from 222 at the July Budget to 173 at First Interim, to reflect actual fall enrollment to date. Projected P-2 ADA is also reduced, from 202.20 to 161.65. Corresponding adjustments to ADA and enrollment are projected for the two subsequent years.

ADA is estimated based on historical averages.

Unduplicated pupil percentage, percentage of English-language learners students, percentage of special education students are all based on historical demographics.

General Purpose Entitlement - LCFF Revenue

“Local Control Funding Formula” (LCFF) is the primary funding source for all three schools. LCFF revenues have been calculated based on the most recent FCMAT LCFF calculator, which includes a 5.07% COLA.



California Pacific Charter Schools

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Federal Revenue

ESSA Participation in Title I, II, III and IV.

Federal Special Education revenue (IDEA) assumed at most current rates/ADA.

Federal Educationally Related Mental Health Services (ERMHS) assumed at most current rates/ADA.

Every Student Succeeds Act Comprehensive Support and Improvement (CSI):

Applicable for CPC-SD and CPC-LA only.

Multi-Year Projection: Based on increasing graduation rates, 2021-22 is expected to be the last year for CSI funding for CPC-SD, and 2022-23 is expected to be the last year for CPC-LA. For each school, CSI funding has thus been removed in all subsequent years in the multi-year projections.

ESSER II / ESSER III

ESSER II Timeline to use funding March 13, 2020 – September 30, 2023.

ESSER III Timeline to use funding March 13, 2020 – September 30, 2024.

In the multi-year projection it is assumed all three schools will recognize 50% of ESSER revenue in 2021-22 and the remainder in 2022-23.

Separate spending plans will be prepared to address the uses of these funds, which will be tracked separately. CalPac intends to utilize funding through the implementation of evidence-based interventions and ensuring that such interventions respond to students' academic, social, and emotional needs. This will be achieved through summer school, additional tutors for students, and purchasing educational technology (including hardware, software, and connectivity) for students.

At least 20% of ESSER III allocations will be used for learning loss mitigation.

Application and Legal Assurances for ESSER III will be submitted once available on CDE website.

Other State Revenue

Other State Revenue includes non-LCFF revenues such as Lottery, Mandate Block Grant, State Special Education revenue, and one-time Expanded Learning Opportunities (ELO) Grant revenue.

Expanded Learning Opportunities (ELO)

All three CalPac schools intend to use ELO funding to provide the curriculum, instruction, and social/emotional learning support CalPac administrators, teachers, and staff need to focus on learning recovery. Ten percent (10%) of the funding will be used for paraprofessionals.

Eighty-five percent (85%) of total ELO grant awards will be returned as this is related to the portion that must be spent on in-person instructional costs. All three CalPac schools are 100% virtual, and CalPac's spending plan only recognizes 15% of the available funds in the ELO Grant Plan. This is intentional, and this decision was supported by training, consultation, and advice from various sources.

Staffing Expenses

This First Interim adjusts staffing from the July Budget to match changes in enrollment and ADA estimates. Note that these 2021-22 staffing costs reflect a 4% increase to all staff salaries, retroactive to the beginning of this 2021-22 year. This increase will support teacher recruitment and retention in a difficult statewide staffing shortage.



California Pacific Charter Schools

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Books/Supplies/Materials

This category includes core curriculum, classroom material, office supplies, and equipment (such as computers and computer accessories). Variances in this category are related to changes in enrollment. Large purchases of computers and computer accessories are expected for 2021-22. CalPac will ensure that every student automatically receives a computer.

Services and Operations

This category includes all contracts services as well as travel, insurance, oversight fees, legal costs, and other service-related expenses. Other variances in this category are related to changes in enrollment and revenue (oversight fees are estimates as a percentage of revenue).

Multi-Year Projection Expense Assumptions

Expense COLA for 2022-23 and 2023-24 is projected at 3.00% overall, with 4xxx and 5xxx increasing at 4.00% in 2022-23 only.

Debt – Revolving Loan Fund Program

California Pacific Charter School – Sonoma has a low-cost loan through the California School Financing Authority Charter School Revolving Loan Fund Program (RLF). CPC-SD and CPC-LA have no debt. CPC-SO is in Repayment Year 2, with the balance expected to be fully paid off in fiscal year 2023-24.

21-22 Beginning Principal Balance	\$ 187,498
21-22 Principal Payments Total	62,502
21-22 Ending Principal Balance	124,996
21-22 Interest Payments Total	3,531

Cash Flow

Cash flow projections have been prepared including actuals through October 31, 2021 and projections thereafter. CalPac schools are anticipating to have sufficient cash balances and reserves in each month of the year.

Prior year CDE Principal Apportionment overpayment for CPC-SD and CPC-LA is expected to be fully repaid in the 2021-22 fiscal year and will be automatically deducted from LCFF State Aid.

Cash flow continues to be stable for all three schools, with positive monthly cash balances expected for the 2021-22 fiscal year. Cash is always closely monitored to ensure each school is liquid to satisfy obligations. No external borrowing is anticipated to be needed.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,014,186.00	2,014,186.00	277,771.00	1,628,423.27	(385,762.73)	-19.2%
2) Federal Revenue		8100-8299	162,500.66	162,500.66	0.00	198,111.83	35,611.17	21.9%
3) Other State Revenue		8300-8599	178,106.18	178,106.18	11,782.00	194,166.48	16,060.30	9.0%
4) Other Local Revenue		8600-8799	1,143.43	1,143.43	2,004.33	667.00	(476.43)	-41.7%
5) TOTAL, REVENUES			2,355,936.27	2,355,936.27	291,557.33	2,021,368.58		
B. EXPENSES								
1) Certificated Salaries		1000-1999	843,536.31	843,536.31	228,072.40	728,409.75	115,126.56	13.6%
2) Classified Salaries		2000-2999	161,953.14	161,953.14	42,512.09	153,852.08	8,101.06	5.0%
3) Employee Benefits		3000-3999	378,618.15	378,618.15	81,104.41	307,558.79	71,059.36	18.8%
4) Books and Supplies		4000-4999	286,338.11	286,338.11	98,515.99	182,193.51	104,144.60	36.4%
5) Services and Other Operating Expenses		5000-5999	469,734.98	469,734.98	186,220.63	411,596.32	58,138.66	12.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,531.00	3,531.00	3,046.00	3,531.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,143,711.69	2,143,711.69	639,471.52	1,787,141.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			212,224.58	212,224.58	(347,914.19)	234,227.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			212,224.58	212,224.58	(347,914.19)	234,227.13		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	315,262.20	315,262.20		593,596.58	278,334.38	88.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,262.20	315,262.20		593,596.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			315,262.20	315,262.20		593,596.58		
2) Ending Net Position, June 30 (E + F1e)			527,486.78	527,486.78		827,823.71		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		148,348.67		
c) Unrestricted Net Position		9790	527,486.78	527,486.78		679,475.04		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,308,112.00	1,308,112.00	114,606.00	1,026,405.00	(281,707.00)	-21.5%
Education Protection Account State Aid - Current Year		8012	40,404.00	40,404.00	0.00	32,330.00	(8,074.00)	-20.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	665,670.00	665,670.00	163,165.00	569,688.27	(95,981.73)	-14.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,014,186.00	2,014,186.00	277,771.00	1,628,423.27	(385,762.73)	-19.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	24,492.90	24,492.90	0.00	19,598.45	(4,894.45)	-20.0%
Special Education Discretionary Grants		8182	2,375.76	2,375.76	0.00	1,901.00	(474.76)	-20.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	25,490.00	25,490.00	0.00	32,685.00	7,195.00	28.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,238.00	5,238.00	0.00	5,948.00	710.00	13.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	104,904.00	104,904.00	0.00	127,979.38	23,075.38	22.0%
TOTAL, FEDERAL REVENUE			162,500.66	162,500.66	0.00	198,111.83	35,611.17	21.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	99,250.41	99,250.41	11,782.00	99,250.41	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,285.21	5,285.21	0.00	5,315.54	30.33	0.6%
Lottery - Unrestricted and Instructional Materials		8560	40,201.98	40,201.98	0.00	36,856.20	(3,345.78)	-8.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,368.58	33,368.58	0.00	52,744.33	19,375.75	58.1%
TOTAL, OTHER STATE REVENUE			178,106.18	178,106.18	11,782.00	194,166.48	16,060.30	9.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,143.43	1,143.43	207.99	667.00	(476.43)	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,796.34	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,143.43	1,143.43	2,004.33	667.00	(476.43)	-41.7%
TOTAL, REVENUES			2,355,936.27	2,355,936.27	291,557.33	2,021,368.58		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	654,605.28	654,605.28	185,108.11	554,925.70	99,679.58	15.2%
Certificated Pupil Support Salaries		1200	76,190.04	76,190.04	4,565.97	72,497.74	3,692.30	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	112,740.99	112,740.99	38,398.32	100,986.31	11,754.68	10.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			843,536.31	843,536.31	228,072.40	728,409.75	115,126.56	13.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	55,641.14	55,641.14	9,673.23	51,983.80	3,657.34	6.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,031.00	59,031.00	15,358.42	45,870.36	13,160.64	22.3%
Clerical, Technical and Office Salaries		2400	47,281.00	47,281.00	17,480.44	55,997.92	(8,716.92)	-18.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			161,953.14	161,953.14	42,512.09	153,852.08	8,101.06	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	133,593.21	133,593.21	37,662.00	121,574.61	12,018.60	9.0%
PERS		3201-3202	7,173.97	7,173.97	0.00	0.00	7,173.97	100.0%
OASDI/Medicare/Alternative		3301-3302	25,888.87	25,888.87	6,528.27	22,224.69	3,664.18	14.2%
Health and Welfare Benefits		3401-3402	155,882.04	155,882.04	30,299.65	117,238.12	38,643.92	24.8%
Unemployment Insurance		3501-3502	33,216.23	33,216.23	944.81	28,347.39	4,868.84	14.7%
Workers' Compensation		3601-3602	13,090.87	13,090.87	4,906.14	11,172.18	1,918.69	14.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,772.96	9,772.96	763.54	7,001.80	2,771.16	28.4%
TOTAL, EMPLOYEE BENEFITS			378,618.15	378,618.15	81,104.41	307,558.79	71,059.36	18.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	71,940.23	71,940.23	50,592.64	56,903.11	15,037.12	20.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	169,217.88	169,217.88	7,567.16	95,890.40	73,327.48	43.3%
Noncapitalized Equipment		4400	45,180.00	45,180.00	40,356.19	29,400.00	15,780.00	34.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			286,338.11	286,338.11	98,515.99	182,193.51	104,144.60	36.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	44,000.00	44,000.00	3,408.60	35,580.00	8,420.00	19.1%
Travel and Conferences		5200	20,556.90	20,556.90	4,050.77	22,236.91	(1,680.01)	-8.2%
Dues and Memberships		5300	8,276.75	8,276.75	5,367.75	7,181.24	1,095.51	13.2%
Insurance		5400-5450	8,539.02	8,539.02	5,762.46	7,408.80	1,130.22	13.2%
Operations and Housekeeping Services		5500	0.00	0.00	78.88	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,345.96	16,345.96	4,352.27	14,182.41	2,163.55	13.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	344,817.98	344,817.98	146,755.33	297,762.95	47,055.03	13.6%
Communications		5900	27,198.37	27,198.37	16,444.57	27,244.01	(45.64)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			469,734.98	469,734.98	186,220.63	411,596.32	58,138.66	12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,531.00	3,531.00	3,046.00	3,531.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,531.00	3,531.00	3,046.00	3,531.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,143,711.69	2,143,711.69	639,471.52	1,787,141.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,787,141.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	131,337.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,531.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,531.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,652,272.60

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		161.65
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,221.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,790,016.35	9,739.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,790,016.35	9,739.99
B. Required effort (Line A.2 times 90%)	1,611,014.72	8,765.99
C. Current year expenditures (Line I.E and Line II.B)	1,652,272.60	10,221.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	202.02	202.02	161.65	161.65	(40.37)	-20%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	202.02	202.02	161.65	161.65	(40.37)	-20%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	202.02	202.02	161.65	161.65	(40.37)	-20%

California Pacific Charter - Sonoma
 2021-22 First Interim Budget
 Multi-Year Projection

	CHARTER 2037	2021-22	2022-23	2023-24
Enrollment		173	184	195
Average Daily Attendance (P-2)		162	171.93	182.22
REVENUES				
General Purpose Revenue		1,628,423	1,778,159	1,946,130
Federal Revenue		198,112	201,936	77,784
Other State Revenue		194,166	206,221	216,220
Other Local Revenue		667	687	708
TOTAL REVENUES		2,021,369	2,187,003	2,240,843
EXPENDITURES				
Certificated Salaries		728,410	827,374	871,430
Classified Salaries		153,852	168,545	183,991
Employee Benefits		307,559	336,931	347,102
Books and Supplies Expenditures		182,194	199,593	217,885
Other Services and Operating Expenditures		411,596	476,191	546,382
Other Outgo		3,531	2,612	1,681
TOTAL EXPENDITURES		1,787,141	2,011,246	2,168,471
NET INCREASE / (DECREASE)		234,227	175,757	72,371
BEGINNING BALANCE, RESERVES		593,597	827,824	1,003,581
NET INCREASE / (DECREASE)		234,227	175,757	72,371
ENDING BALANCE		827,824	1,003,581	1,075,953
ENDING BALANCE AS % OF EXPENDITURES		46.32%	49.90%	49.62%

Object	2021-22 First Interim	July	August	September	October	November	December	January	February
		Actuals	Actuals	Actuals	Actuals	Projection	Projection	Projection	Projection
Actuals required through the month of : October									
A. BEGINNING CASH		252,011	224,919	222,921	138,526	352,701	420,825	383,268	452,730
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,058,735	57,303		57,303	112,396	112,396	112,396	112,396
In Lieu Property Taxes	8099	569,688	85,444		77,721	48,396	48,396	48,396	48,396
Miscellaneous Funds	8080-8098					0	0	0	0
Federal Revenue	8100-8299	198,112				23,585	23,585	23,585	23,585
Other State Revenue	8300-8599	194,166			11,782	21,712	21,712	21,712	21,712
Other Local Revenue	8600-8799	667	15	1,523	466	(1,337)	0	0	0
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS	2,021,368	15	144,270	466	146,806	204,752	206,089	206,089	206,089
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	728,410	16,862	72,759	70,868	67,584	59,564	59,564	59,564
Classified Salaries	2000-2999	153,852	6,578	9,262	11,198	15,474	13,255	13,255	13,255
Employee Benefits	3000-3999	307,559	18,639	26,564	24,988	10,913	26,959	26,959	26,959
Books and Supplies	4000-4999	182,194	51,978	30,239	10,613	5,686	9,962	9,962	9,962
Services	5000-5999	411,596	104,802	33,529	27,339	20,551	26,830	26,830	26,830
Capital Outlay	6000-6599	0							
Other Outgo	7000-7499	3,531		2,204	570	272	58	58	58
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS	1,787,141	198,859	174,557	145,576	120,479	136,627	136,627	136,627	136,627
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows		Beginning Balances							
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	610,407	5,045	104,979	7,053	360,757	132,573		
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330	28,289	18,924	1,436	4,964	(1,533)	4,497		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL	638,696	23,969	106,415	12,018	359,225	0	137,070	0	0
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	42,247	82,763	4,493	(20,665)	19,917	(44,261)		
Due To Other Funds	9610	0	(300,000)		(100,000)	400,000			
Current Loans	9640	187,498	69,453	73,633	71,967	(248,541)	220,985		
Unearned Revenues	9650	67,365					67,365		
Deferred Inflows of Resources	9690								
SUBTOTAL	297,110	(147,784)	78,126	(48,697)	171,376	0	244,089	0	0
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS	341,586	171,752	28,289	60,715	187,849	0	(107,019)	0	0
E. NET INCREASE/DECREASE (B - C + D)		(27,092)	(1,998)	(84,395)	214,175	68,124	(37,557)	69,462	69,462
F. ENDING CASH (A + E)		224,919	222,921	138,526	352,701	420,825	383,268	452,730	522,192
G. ENDING CASH, PLUS ACCRUALS									

Object	2021-22 First Interim	March	April	May	June	Accruals	Adjustments	TOTAL
		Projection	Projection	Projection	Projection			
Actuals required through the month of : October								
A. BEGINNING CASH		522,192	591,653	661,115	730,577			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	1,058,735	112,396	112,396	112,396	112,396	44,959	1,058,735
In Lieu Property Taxes	8099	569,688	48,396	48,396	48,396	48,396	19,358	569,688
Miscellaneous Funds	8080-8098		0	0	0	0	0	0
Federal Revenue	8100-8299	198,112	23,585	23,585	23,585	23,585	9,434	198,112
Other State Revenue	8300-8599	194,166	21,712	21,712	21,712	21,712	8,685	194,166
Other Local Revenue	8600-8799	667	0	0	0	0	0	667
Interfund Transfers In	8910-8929							0
All Other Financing Sources	8930-8979							0
TOTAL RECEIPTS	2,021,368	206,089	206,089	206,089	206,089	82,436	0	2,021,368
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	728,410	59,564	59,564	59,564	59,564	23,826	728,410
Classified Salaries	2000-2999	153,852	13,255	13,255	13,255	13,255	5,302	153,852
Employee Benefits	3000-3999	307,559	26,959	26,959	26,959	26,959	10,784	307,559
Books and Supplies	4000-4999	182,194	9,962	9,962	9,962	9,962	3,985	182,194
Services	5000-5999	411,596	26,830	26,830	26,830	26,830	10,732	411,596
Capital Outlay	6000-6599	0						0
Other Outgo	7000-7499	3,531	58	58	58	58	23	3,531
Interfund Transfers Out	7600-7629							0
All Other Financing Uses	7630-7699							0
TOTAL DISBURSEMENTS	1,787,141	136,627	136,627	136,627	136,627	54,651	0	1,787,141
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199							0
Accounts Receivable	9200-9299	610,407						610,407
Due From Other Funds	9310							0
Stores	9320							0
Prepaid Expenditures	9330	28,289						28,289
Other Current Assets	9340							0
Deferred Outflows of Resources	9490							0
SUBTOTAL	638,696	0	0	0	0	0	0	638,696
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599	42,247						42,247
Due To Other Funds	9610	0						0
Current Loans	9640	187,498						187,498
Unearned Revenues	9650	67,365						67,365
Deferred Inflows of Resources	9690							0
SUBTOTAL	297,110	0	0	0	0	0	0	297,110
<u>Nonoperating</u>								
Suspense Clearing	9910							0
TOTAL BALANCE SHEET ITEMS	341,586	0	0	0	0	0	0	341,586
E. NET INCREASE/DECREASE (B - C + D)		69,462	69,462	69,462	69,462	27,785	0	575,812
F. ENDING CASH (A + E)		591,653	661,115	730,577	800,038			
G. ENDING CASH, PLUS ACCRUALS								827,823