



2022-2023

1st Interim Report

Charter Number: _____

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):

2022-23 CHARTER SCHOOL INTERIM REPORT This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____

Charter School Official

(Original signature required)

Date: _____

Printed Name: Caroline Hopewell

Title: _____

Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Rebecca Traum

Name

Business Operations Manager

Title

707/996-3849

Telephone

btraum@woodlandstarschool.org

E-mail Address



SACS Form 62

2022-2023

1st Interim

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	2,114,821.00	2,114,821.00	560,050.83	2,116,201.00	1,380.00	0.1%
2) Federal Revenue		8100-8299	160,670.00	160,670.00	126,254.00	163,857.05	3,187.05	2.0%
3) Other State Revenue		8300-8599	92,585.00	92,585.00	66,418.95	519,083.41	426,498.41	460.7%
4) Other Local Revenue		8600-8799	362,088.00	362,088.00	50,257.28	377,787.73	15,699.73	4.3%
5) TOTAL, REVENUES			2,730,164.00	2,730,164.00	802,981.06	3,176,929.19		
B. EXPENSES								
1) Certificated Salaries		1000-1999	987,194.00	987,194.00	217,984.54	999,820.50	(12,626.50)	-1.3%
2) Classified Salaries		2000-2999	680,985.00	680,985.00	168,939.46	750,772.73	(69,787.73)	-10.2%
3) Employee Benefits		3000-3999	693,261.00	693,261.00	158,830.04	723,116.34	(29,855.34)	-4.3%
4) Books and Supplies		4000-4999	84,681.00	84,681.00	35,522.70	137,835.34	(53,154.34)	-62.8%
5) Services and Other Operating Expenses		5000-5999	237,162.00	237,162.00	52,167.44	280,483.77	(43,321.77)	-18.3%
6) Depreciation and Amortization		6000-6999	15,038.00	15,038.00	0.00	15,037.01	.99	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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			2,698,321.00	2,698,321.00	633,444.18	2,907,065.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,843.00	31,843.00	169,536.88	269,863.50		
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			31,843.00	31,843.00	169,536.88	269,863.50		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,295,098.00	1,670,854.00		1,670,850.12	(3.88)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,098.00	1,670,854.00		1,670,850.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,295,098.00	1,670,854.00		1,670,850.12		
2) Ending Net Position, June 30 (E + F1e)			1,326,941.00	1,702,697.00		1,940,713.62		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	96,723.00	154,431.00		478,820.40		
c) Unrestricted Net Position		9790	1,230,218.00	1,548,266.00		1,461,893.22		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	219,906.00	219,906.00	100,454.00	297,954.00	78,048.00	35.5%

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)
Education Protection Account State Aid - Current Year		8012	42,676.00	42,676.00	10,017.00	39,928.00	(2,748.00)	-6.4%
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	1,852,239.00	1,852,239.00	449,579.83	1,778,319.00	(73,920.00)	-4.0%
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			2,114,821.00	2,114,821.00	560,050.83	2,116,201.00	1,380.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	27,240.00	27,240.00	0.00	26,040.00	(1,200.00)	-4.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act								
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	133,430.00	133,430.00	126,254.00	137,817.05	4,387.05	3.3%
TOTAL, FEDERAL REVENUE			160,670.00	160,670.00	126,254.00	163,857.05	3,187.05	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	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	3,672.00	3,672.00	0.00	3,671.12	(.88)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	45,640.00	45,640.00	15,746.95	47,440.29	1,800.29	3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	43,273.00	43,273.00	50,672.00	467,972.00	424,699.00	981.4%
TOTAL, OTHER STATE REVENUE			92,585.00	92,585.00	66,418.95	519,083.41	426,498.41	460.7%
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	10,000.00	10,000.00	2,938.80	10,000.00	0.00	0.0%
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	167,333.00	167,333.00	17,325.48	183,033.00	15,700.00	9.4%
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	184,755.00	184,755.00	29,993.00	184,754.73	(.27)	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			362,088.00	362,088.00	50,257.28	377,787.73	15,699.73	4.3%
TOTAL, REVENUES			2,730,164.00	2,730,164.00	802,981.06	3,176,929.19		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	987,194.00	987,194.00	217,984.54	999,820.50	(12,626.50)	-1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			987,194.00	987,194.00	217,984.54	999,820.50	(12,626.50)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	343,166.00	343,166.00	76,541.13	391,858.73	(48,692.73)	-14.2%

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)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	109,950.00	109,950.00	32,067.77	109,946.64	3.36	0.0%
Clerical, Technical and Office Salaries		2400	152,031.00	152,031.00	41,802.78	171,288.05	(19,257.05)	-12.7%
Other Classified Salaries		2900	75,838.00	75,838.00	18,527.78	77,679.31	(1,841.31)	-2.4%
TOTAL, CLASSIFIED SALARIES			680,985.00	680,985.00	168,939.46	750,772.73	(69,787.73)	-10.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	157,175.00	157,175.00	34,218.62	159,084.15	(1,909.15)	-1.2%
PERS		3201-3202	186,281.00	186,281.00	46,165.28	204,053.01	(17,772.01)	-9.5%
OASDI/Medicare/Alternative		3301-3302	72,800.00	72,800.00	16,990.84	79,577.90	(6,777.90)	-9.3%
Health and Welfare Benefits		3401-3402	232,676.00	232,676.00	52,294.11	237,804.32	(5,128.32)	-2.2%
Unemployment Insurance		3501-3502	8,850.00	8,850.00	1,868.25	9,183.29	(333.29)	-3.8%
Workers' Compensation		3601-3602	35,479.00	35,479.00	7,292.94	33,413.67	2,065.33	5.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			693,261.00	693,261.00	158,830.04	723,116.34	(29,855.34)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	68,681.00	68,681.00	28,400.90	114,172.61	(45,491.61)	-66.2%
Noncapitalized Equipment		4400	16,000.00	16,000.00	7,121.80	23,662.73	(7,662.73)	-47.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,681.00	84,681.00	35,522.70	137,835.34	(53,154.34)	-62.8%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,950.00	5,950.00	10,434.00	23,020.00	(17,070.00)	-286.9%
Dues and Memberships		5300	3,990.00	3,990.00	690.00	3,990.00	0.00	0.0%
Insurance		5400-5450	26,523.00	26,523.00	0.00	31,817.00	(5,294.00)	-20.0%
Operations and Housekeeping Services		5500	23,630.00	23,630.00	7,190.01	23,630.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,600.00	18,600.00	7,892.91	18,600.00	0.00	0.0%
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	145,455.00	145,455.00	22,471.71	166,412.77	(20,957.77)	-14.4%
Communications		5900	13,014.00	13,014.00	3,488.81	13,014.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			237,162.00	237,162.00	52,167.44	280,483.77	(43,321.77)	-18.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	15,038.00	15,038.00	0.00	15,037.01	.99	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			15,038.00	15,038.00	0.00	15,037.01	.99	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								

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	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			2,698,321.00	2,698,321.00	633,444.18	2,907,065.69		
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		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	107,713.12
6266	Educator Effectiveness, FY 2021-22	47,686.03
6537	Special Ed: Learning Recovery Support	5,436.00
6546	Mental Health-Related Services	24.02
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	126,542.00
7311	Classified School Employee Professional Development Block Grant	2,219.02
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	29.21
7435	Learning Recovery Emergency Block Grant	189,171.00
Total, Restricted Net Position		478,820.40



Narrative

2022-2023

1st Interim



2022-2023 1st Interim Narrative

Enrollment

Woodland Star Charter's 1st Interim enrollment is 217 students. WSCS currently runs two full-day blended Transitional Kindergarten/Kindergarten classes.

We are using the estimated ADA of 199.64 which is 92% of the 1st Interim enrollment. Administrative staff continues to work on internal protocols to address chronic and unnecessary absenteeism throughout the 2022-23 school year but our 1st Interim ADA and absence communications show that student illnesses continue to be a barrier.

Revenues

The state funding is based on the Local Control Funding Formula Calculator v23.2b, released August 19, 2022, distributed by FCMAT.

The calculation includes a 12.84% COLA for the 2022-23 fiscal year, though it does not affect In-Lieu of Property tax which makes up approximately 84% of our LCFF-based state revenue. Beginning in the 2022-23 school year, the LCFF calculator includes an additional \$2,813 per ADA allocation for transitional kindergarten students.

WSCS will receive additional restricted state funding for the Expanded Learning Opportunities Program, Arts, Music and Instructional Materials Grant and an additional State Learning Loss Mitigation Grant not budgeted for in our Adopted Budget. WSCS anticipates receiving a combined \$446,435 from these programs. This revenue will be recognized during the 2022-23 fiscal year but will be expended throughout their allowable periods.

Remaining Federal COVID Relief funds not used in prior years will be recognized as revenue as expended. The 1st Interim budget shows revenue of \$137,817 from these sources with \$18,976 remaining to be recognized and expended in the next fiscal year.

Projected revenue for **Restricted and Unrestricted Lottery** is aligned with the Financial Projection Dartboard.

Lottery Type:	Restricted Lottery (6300)	Unrestricted Lottery (1100)
Adopted Budget	65.00	163.00
1 st Interim	67.00	170.00
2 nd Interim		

More details on rates used can be found in the Assumptions section of this packet.

Fundraising: The Woodland Star Educational Foundation continues to run a fundraising program with the goal of raising \$106,000 for the school. The Foundation maintains a Family Pledge Program and hosts other fundraisers including Live and Online Auctions.

As of the 1st Interim, WSCS has received \$25,167 in additional grant funding. This revenue is to support a community-wide Spanish language early education reading program, classroom art materials, and a kindergarten bicycle program.

Other Significant Revenue: Woodland Star is in its sixth year of being its own LEA for Special Education. We anticipate receiving combined State and Federal revenue of \$221,619 including Mental Health funding. Unlike in previous years, state mental health revenue is being disbursed monthly and is no longer reliant on the December 1st SEIS enrollment. The General Fund will contribute \$211,720 to this program. The regular Mandated Costs source of revenue is included in this budget at the rate of \$18.34 per prior year ADA totaling \$3,671.

WSCS continues to run successful Morning and After School programs which will extend 30 days beyond the instructional calendar. Revenue from these programs is budgeted at \$48,000.

Expenditures

Salaries: Woodland Star currently has one vacant part-time Certificated position with adjusted salary remaining in the budget. One-time funds continue to support Afterschool Tutoring, limited Academic Assistant Aids, and the full-time Interventionist program. Two, one-on-one Special Education Aid positions were added to fulfill IEP requirements. A full time Extended Learning Director was hired to integrate existing programs with the additional ELO Program requirements, this salary is budgeted as half clerical/administrative and half student supervision. Specialty program salary reductions made during the adopted budget process have been reinstated.

<u>Item</u>	<u>Adopted</u>	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Increase/Decrease</u>
Certificated	987,193	999,821		12,628
Classified	681,339	750,773		69,434
Totals	1,668,532	1,750,594		82,062

Certificated Salaries	Adopted	987,192.70
	1st Interim	999,820.50
	Increase	1.28%
Classified Salaries	Adopted	681,339.03
	1st Interim	750,772.73
	Increase	10.19%

Benefits: Woodland Star Charter continues to be grandfathered into a non-metal tiered Health Plan which incurred an average 10% increase in premium over the previous year. WSCS is continuing to offer a dental plan for eligible employees and is covering 80% of the premium cost. The dental premiums showed a small decrease in over the previous year.

<u>Item</u>	<u>Adopted</u>	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Increase/Decrease</u>
STRS (19.10%)	157,174	159,084		1,937
PERS (25.37%)	186,272	204,053		17,781
OASDI/Medicare (6.2%/1.45%)	72,784	79,578		6,794
SUI (.5%)	8,843	9,183		340
Worker's Comp (2.2%)	35,468	33,413		-2,055
Health & Welfare	232,671	237,804		5,133
Totals	693,221	723,116		29,895

Materials & Supplies: Instructional Materials costs are determined by the amounts pledged in the Family Giving Program, student enrollment as well as Lottery revenue and are adjusted throughout the year. Material budgets were reduced over normal in the Adopted Budget but have been reinstated and now includes additional funds through the Instructional Materials Grant, UPK Grant as well as private grants.

<u>Item</u>	<u>Adopted</u>	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Increase/Decrease</u>
Unrestricted		17,299		17,299
Lottery (1100)	19,536	34,029		14,493
Lottery (6300)	13,011	13,411		400
Special Ed	3,100	3,100		0
Aftercare	2,000	2,000		0
Other State Restricted	2,900	14,800		11,900
Fieldtrips	18,000	18,000		0
Totals	59,147	102,639		43,492

Other Supplies & Equipment: As a result of fundraising efforts, a substantial equipment budget has been earmarked for post-construction revamping of our campus. These funds may be reassigned to other categories as needs are assessed. An additional \$7,238 has been budgeted for UPK equipment as well as site-based needs following our summer construction.

Operating Costs: Due to staffing changes, marketing budget has been returned to a contract position. The 1st Interim budget also adds the use of \$17,000 in Educator Effectiveness Grant funds from the 2021-22 fiscal year for additional Waldorf training and mentorship for five teachers through Gradalis Teacher Education in the 2022-23 school year.

<u>Item</u>	<u>Adopted</u>	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Increase/Decrease</u>
5000's	237,161	280,484		43,323

Multi Year Projection

Significant restricted funds have been received or are budgeted to be received to support long term student academic success and staff development. These revenues are recognized in prior and current fiscal years but will be expended throughout outlying years which causes a negative overall revenue in the short term. The MYP also takes into consideration that as the state minimum wage increases, the Admin Finance Committee will need to evaluate salary schedules for classified support staff. FTEs funded by one-time revenues will be adjusted as those funds are exhausted.

Summary

Woodland Star Charter School's 1st Interim Budget is showing a positive balance of revenues over expenditures of \$269,863.

<u>Item</u>	<u>Adopted</u>	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Increase/Decrease</u>
Revenue	2,730,161	3,176,929		446,768
Expenditures	2,698,622	2,907,066		217,444
Totals	31,539	269,863		238,324

Prepared by:
Rebecca Traum
Business Operations Manager
Woodland Star Charter School



Average Daily Attendance

2022-2023

1st Interim

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	0.0%
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	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	213.38	213.38	199.64	199.64	(13.74)	-6.0%
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	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
f. Total, Charter School Funded County Program ADA						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	213.38	213.38	199.64	199.64	(13.74)	-6.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	213.38	213.38	199.64	199.64	(13.74)	-6.0%



Multi-Year Projections

2022-2023

1st Interim

Woodland Star Charter School
Multi-Year Projection

1st Interim 2022-23		2022-23 1st Interim			2023-24 Projection			2024-25 Projection			2025-26 Projection		
Object Codes		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Current Year ADA:		199.64			209.00			214.70			215.65		
<u>Revenue</u>													
LCFF	8010-8099	2,076,273	39,928	2,116,201	2,302,562	41,800	2,344,362	2,466,376	42,940	2,509,316	2,574,445	43,130	2,617,575
Federal Revenues	8100-8299		163,857	163,857		46,476	46,476		28,250	28,250		27,240	27,240
State Revenues	8300-8599	37,763	470,496	508,259	37,861	13,376	51,237	39,796	14,003	53,799	42,329	14,385	56,714
Local Revenues	8600-8799	192,000	196,612	388,612	170,800	180,323	351,123	170,800	184,940	355,740	170,800	185,710	356,510
Total Revenue		2,306,036	870,893	3,176,929	2,511,223	281,975	2,793,198	2,676,972	270,133	2,947,105	2,787,573	270,464	3,058,038
		0.90%			-12.08%			5.51%			3.76%		
<u>Expenditures</u>													
Certificated Salaries	1000-1999	739,425	260,395	999,821	746,295	283,520	1,029,815	830,381	257,307	1,087,688	756,902	267,645	1,024,547
Classified Salaries	2000-2999	521,718	229,055	750,773	571,440	178,395	749,835	558,158	135,625	693,783	640,274	88,198	728,472
Employee Benefits	3000-3999	393,603	91,709	485,312	400,747	87,425	488,171	388,041	83,491	471,532	415,943	81,424	497,367
Employee Health Benefits	3400-3499	198,174	39,631	237,804	206,101	43,594	249,695	214,226	47,953	262,179	222,540	52,748	275,288
Books and Supplies	4000-4999	91,966	45,869	137,835	71,898	29,494	101,392	68,826	28,121	96,947	70,266	28,503	98,769
Services, Other Oper Exp	5000-5999	221,584	58,900	280,484	259,569	33,788	293,357	244,370	34,788	279,158	262,611	36,505	299,116
Capital Outlay (Depreciation)	6000-6999	15,037		15,037	13,300		13,300	13,300		13,300	13,300		13,300
Other Outgo	7100-7199/7300-7399			-	-		-	-		-	-		-
Total Expenditures		2,181,507	725,559	2,907,066	2,269,350	656,215	2,925,565	2,317,302	587,285	2,904,587	2,381,837	555,023	2,936,860
		6.58%			0.64%			-0.72%			1.11%		
Excess (Deficiency)	PROP 39	124,529	145,334	269,863	241,873	(374,240)	(132,367)	359,669	(317,152)	42,517	405,736	(284,558)	121,178



Cash Flow Worksheet

2022-2023

1st Interim

1st Interim Budget		PROJECTED MONTHLY CASH FLOW 2022-23 Woodland Star Charter School														Enter your current working budget totals in this column	Use this as a working tool to get "Total" to match "Budget" for revenues / exp	Deferral											
		Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS			OTHE R	Projected Total for the Fiscal Year	22-23 Year Budget	Balancing Column	July 21 Accruals	Aug 21 Accruals	Sept 21 Accruals					
BEGINNING CASH			1,053,143	970,847	982,521	1,190,996	1,202,226	1,392,513	1,386,393	1,373,500	1,478,821	1,519,728	1,469,531	1,373,455				ADA: 199.64		June	May	April							
REVENUES																													
Revenue Limit Sources:																													
LCFF	8011	17,938	17,938	32,289	32,289	32,289	32,289	32,289	20,127	20,127	20,127	20,127	20,125	-		297,954	297,954	-	108,169		12,617 8,917								
EPA	8012	-	-	10,017	-	-	9,982	-	-	9,982	-	-	9,947	-		39,928	39,928	0											
Revenue Limit Sources:																													
Property Taxes	8096	1	103,749	207,498	138,332	138,332	142,266	142,266	256,985	216,211	108,170	108,170	108,170	108,169		1,778,319	1,778,319	0											
Federal Revenues COVID (3213)	3213	-	-	56,841	16,681	(46,258)	-	-	12,615	-	-	-	12,615	12,617		65,111	65,111	(0)											
Federal Revenues COVID (3212)	3212	-	25,790	-	-	(25,790)	-	-	8,916	-	-	-	8,916	8,917		26,749	26,749	-											
Federal Revenues ELO				16,310		(16,310)												-											
Federal Revenues COVID (3214)	3214								15,319				15,319	15,319		45,957	45,957	-											
Other Federal	3000																	-											
Other State Revenue - Man. Costs	8590	-	-	-	-	-	2,460	-	-	-	1,212	-	-	-		3,671	3,671	(0)											
Lottery	8560	-	-	-	-	15,747	(10,589)	-	14,710	-	-	12,656	-	7,814	7,102	47,440	47,440	0											
Other State Revenue - Student Identifier	8699	-	-	-	-	-	-	-	-	-	-	-	63	-		63	63	-											
Other State Revenue COVID	7425.6																	-											
Other State Revenue - ELO Program	2600	6,191	6,191	11,144	11,144	11,144	11,144	11,144	11,144	11,144	11,144	11,144	11,144			123,822	123,822	-											
Other State Revenue- UPK	6053		117										10,533			10,650	10,650	-											
Other State Revenue- Arts Music Grant	6762					66,721								66,721		133,442	133,442	-											
Other State Revenue- Learning Loss						94,586								94,585		189,171	189,171	-											
Educators EffBlock Grant				14,983			(14,983)											-											
One time Discretionary		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-											
MediCal		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-											
Interest	8660	265	-	-	4,811	-	-	2,119	-	-	284	-	2,521	-		10,000	10,000	0											
Other Local Revenue STRS/RESIG/SM	8699	-	-	-	780	-	425	-	395	-	400	-	-	-		2,000	2,000	0											
Other Local Revenue Grants	8699	-	-	-	-	21,000	-	5,000	-	-	-	-	-	-		26,000	26,000	-											
Aftercare	8699	-	-	638	4,831	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	6,539		48,000	48,000	(0)											
Fundraising	8699	-	-	-	7,935	30,720	6,657	10,600	10,600	22,540	8,480	8,468				106,000	106,000	(0)											
RESIG	8699	-	-	-	-	-	-	-	-	-	1,033					1,033	1,033	-											
Special Ed - Federal		-	-	-	-	-	-	-	-	-	-	-		26,040		26,040	26,040	-											
Special Ed - Mental Health	6546	-	-	1,002	902	902	902	902	902	902	902	902	902	1,704		10,824	10,824	-											
Special Ed	8900-8999	-	-	15,786	14,207	14,207	18,475	18,475	20,720	20,720	20,720	20,720	20,722			184,755	184,755	(0)											
TOTAL REVENUES			24,395	153,785	366,508	247,660	284,733	238,178	238,061	362,222	294,185	201,443	176,287	241,757	347,713	-	3,176,928	3,176,929	0	142,452	-	36,853							
EXPENDITURES																													
Certificated Salaries	1000-1999	-	42,795	87,750	87,440	88,585	91,264	94,678	93,369	92,864	92,678	92,678	135,719	-		999,821	999,821	(0)											
Classified Salaries	2000-2999	12,471	37,796	59,123	59,550	63,601	68,930	67,583	74,396	69,196	71,806	72,102	94,219	-		750,772	750,773	0											
Employee Benefits	3000-3999	7,184	34,071	58,945	58,630	62,709	65,958	65,333	66,856	64,542	65,857	72,570	100,461	-		723,116	723,116	0											
Books and Supplies	4000-4999	-	4,354	22,550	8,619	15,615	10,016	9,841	11,307	15,132	7,156	12,920	20,326	-		137,836	137,835	(0)											
Svcs/Other Oper Exps	5000-5999	8,573	3,083	26,376	14,136	10,871	8,129	13,519	10,974	11,543	14,144	22,092	137,043	-		280,484	280,484	(0)											
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	15,037	-		15,037	15,037	-											
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-											
TOTAL EXPENDITURES			28,227	122,100	254,743	228,374	241,382	244,298	250,954	256,902	253,278	251,640	272,363	502,806	-	-	2,907,066	2,907,066				(0)	-	-	-				
CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																													
Revolving Cash	9130																-	-											
Accounts Receivable	9210-9299	137,015		70,724	3,848	175,393										386,980	(280,125)	(667,105)											
Due from Other Funds	9310-9319																-	-											
Escape Adjustments	932X																-	-											
Prepaid Expenditures	9330																-	-											
Assets	9,440																-	-											
TOTAL CHANGES IN ASSETS			137,015	-	70,724	3,848	175,393	-	-	-	-	-	-	-	-		386,980	(280,125)	(667,105)										
CHANGES IN LIABILITIES: (INCREASE)/DECREASE																													
Accounts Payable/ Payroll/Due to Govt	9500-9599	(215,479)	(20,011)	25,987	(11,905)	(2,456)										(223,864)		223,864											
Due to Other Funds	9610																-	-											
Temporary Loans	9615																-	-											
Current Loans	9,640																												
TRAN Payable	9641																												
Deferred Revenue	9650-9659					(26,002)										(26,002)		26,002											
TOTAL CHANGE IN LIABILITIES			(215,479)	(20,011)	25,987	(11,905)	(28,458)	-	-	-	-	-	-	-	-		(249,866)	-	249,866										
AUDIT ADJUSTMENT		97xx															-												
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj			(78,464)	(20,011)	96,711	(8,056)	146,935	-	-	-	-	-	-	-	-		137,114												
NET CHANGE IN CASH: INCREASE/(DECREASE)			(82,296)	11,674	208,476	11,230	190,287	(6,120)	(12,893)	105,320	40,907	(50,197)	(96,075)	(261,048)			59,264												
ENDING CASH (A +E)			970,847	982,521	1,190,996	1,202,226	1,392,513	1,386,393	1,373,500	1,478,821	1,519,728	1,469,531	1,373,455	1,112,407	-														
ENDING CASH, PLUS ACCRUALS																1,112,407													



Assumptions

2022-2023

1st Interim

Woodland Star Charter School

Current Year Budget Assumptions 2022-23	2022-23 Adopted Budget	2022-2023 First Interim	2022-2023 Second Interim
REVENUE	LCFF Calculator Used	LCFF Calculator Used	LCFF Calculator Used
Revenue Limit			
COLA	6.56%	12.84%	
Deficit	0.0%	0.0%	0.0%
ADA			
2021-22 P-2 ADA	200.17	200.17	
2021-22 Annual ADA	239.63	239.63	
2022-23 P-2 ADA	200.17	199.64	
2022-23 Annual ADA	239.63	199.64	
ADA Used for Current Year Revenue Limit	213.38	199.64	
Enrollment	227	217	
Lottery Revenue			
Per ADA Unrestricted	163.00	170.00	170.00
Per ADA Restricted	65.00	67.00	67.00
One Time Mandate Discretionary Fund	-		
Mandated Costs	18.34	18.34	18.34
EXPENDITURES			
Certificated Salaries	PY 2nd I to Adopted	Adopted to 1st Interim	1st Interim to 2nd Interim
Step/column movement (%) PY 2nd I to Adopted	Increase 1.27%	Increase 1.26%	
Difference due to changes in staffing from prior year or reporting period (2nd Interim to Adopted)	\$12,376	\$12,628	
Identify unsettled salary changes included in the budget	N/A	N/A	N/A
Classified Salaries	PY 2nd I to Adopted	Adopted to 1st Interim	1st Interim to 2nd Interim
Step/column movement (%) PY 2nd I to Adopted	Decrease 8.7%	Increase 9.25%	
Difference due to changes in staffing from prior year or reporting period (2nd Interim to Adopted)	\$64,892	\$69,434	
Identify unsettled salary changes included in the budget	N/A	N/A	N/A
Employee Benefits			
Health & Welfare:	\$232,671	\$237,804	
STRS Rate Used:	19.10%	19.10%	19.10%
PERS Rate Used:	25.37%	25.37%	25.37%

Woodland Star Charter School

Multi-Year Budget Assumptions 1st Interim 2022-2023	2022-23 Budget	2023-2024 Budget	2024-2025 Budget
REVENUE			
Revenue Limit			
COLA	12.84%	5.38%	4.02%
Deficit	0.0%	0.0%	0.0%
Proration Factor			
ADA			
2021-22 P-2 ADA	200.17	200.17	200.17
2021-22 Annual ADA	239.63	239.63	239.63
Estimated P-2 District ADA	199.64	209.00	214.70
Estimated Annual ADA	199.64	209.00	214.70
Enrollment	217	220	226
ADA Used for Current Year Revenue Limit	199.64	209	214.7
Lottery Revenue			
Unrestricted	170.00	170.00	170.00
Restricted	67.00	67.00	67.00
Other			
Mandated Costs	18.34	19.33	20.11
EXPENDITURES			
Certificated Salaries	Step Increase 1.00%	Step Increase 3.00%	Step Increase 1.50%
Step/column movement (%) from PY	1.28% Increase	3% Increase	5.62% Increase
Savings due to changes in staffing from prior year	12,628	29,995	57,873
Classified Salaries			
Step/column movement (%) from PY	10.19% Increase	.12% Decrease	7.07% Decrease
Savings due to changes in staffing from prior year	69,434	-938	-53,014
Employee Benefits			
Health & Welfare	\$232,671	\$249,695	\$262,179
STRS rate used	19.10%	19.10%	19.10%
PERS Rate used	25.37%	25.20%	24.60%

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$953	—	—	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷	\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.

Budget Assumptions		2022-2023				2023-2024				2024-2025				2025-2026			
		Number	Rate	Unrestricted Amount	Restricted Amount	Number	Rate	Unrestricted Amount	Restricted Amount	Number	Rate	Unrestricted Amount	Restricted Amount	Number	Rate	Unrestricted Amount	Restricted Amount
REVENUES:		COLA:	6.56%			COLA:	5.38%			COLA:	4.02%			COLA:	3.62%		
Enrollment K-3		108				111				113				115			
Enrollment 4-6		74	% to enrolled			74	% to enrolled			73	% to enrolled			75	% to enrolled		
Enrollment 7-8		35	0.94			35	0.95			40	0.95			37	0.95		
Enrollment		217				220				226				227			
ADA K-3		99.36	State Aid	297,954.00		105.45	State Aid	499,658.00		107.35	State Aid	614,301.00		109.25	State Aid	714,175.00	
ADA 4-6		68.08	In Lieu Rate:			70.3	In Lieu Rate:			69.35	In Lieu Rate:			71.25	In Lieu Rate:		
ADA 7-8		32.2	8,195.02	1,778,319.00		33.25	8,195.02	1,802,904.40	41800	38	8,195.02	1,852,074.52	42940	35.15	8,195.02	1,860,269.54	42560
			EPA		39,928.00		EPA				EPA				EPA		
Total ADA		199.64	LCFF CALCS	2,076,273.00	39,928.00	209.00	LCFF CALCS	2,302,562.40	41,800.00	214.70	LCFF CALCS	2,466,375.52	42,940.00	215.65	LCFF CALCS	2,574,444.54	42,560.00
Total Revenue Sources		Total:	2,116,201	2,076,273	39,928	Total:	2,344,362	2,302,562	41,800	Total:	2,509,316	2,466,376	42,940	Total:	2,617,575	2,574,445	43,130
FEDERAL Special ED		GRANT / ARRA FL	26,040.00		26,040.00		27,500.00		27,500.00		28,250.00		28,250.00		27,240.00		27,240.00
Class Size Reduction																	
Lottery 1100		199.64	170.00	34,028.90		199.64	170.00	33,938.80		209	170.00	35,530.00		214.7	176.00	37,787.20	
Lottery 6300		199.64	67.00		13,411.39	199.64	67.00		13,375.88	209	67.00		14,003.00	214.7	67.00		14,384.90
Total Lottery					13,411.39				13,375.88				14,003.00				14,384.90
ARTS & MUSIC GRANT																	
MANDATED COSTS REIMBURSMNT		x PY ADA	18.34	3,671.12		x PY ADA	19.33	3,859.04		x PY ADA	20.11	4,202.99		x PY ADA	20.86	4,478.64	
ONE TIME DISCRETIONARY		Gone this year				Gone this year				Gone this year				Gone this year			
STUDENT IDENTIFIER			63.00	63.00			63.00	63.00			63.00	63.00			63.00	63.00	
Arts, Music, Materials Grant		133442			133,442.00	137817.05			137,817.05								
Federal CARES Act Funds		189171			189,171.00												
State Learning Loss Mit. Funds		10650			10,650.00												
UPK																	
IPI Grant																	
ELOP Grant		123822			123,822.00				18,976.28								
Total Other State Revenues					594,902.05				18,976.28								
Total State Revenues				37,763.02	634,353.44			37,860.84	59,852.16			39,795.99	42,253.00			42,328.84	41,624.90
Interest			10,000.00	10,000.00			10,000.00	10,000.00			10,000.00	10,000.00			10,000.00	10,000.00	
Daycare			48,000.00	48,000.00			48,000.00	48,000.00			48,000.00	48,000.00			48,000.00	48,000.00	
Fundraising			132,000.00	132,000.00			110,500.00	110,500.00		STRS, BTSA	110,500.00	110,500.00		STRS, BTSA	110,500.00	110,500.00	
BTSA / RESIG Dividend / STRS			2,000.00	2,000.00			2,300.00	2,300.00			2,300.00	2,300.00			2,300.00	2,300.00	
RESIG			1,033.00		1,033.00		1,033.00		1,033.00		1,033.00		1,033.00		1,033.00		1,033.00
PPP LOAN FORGIVENESS				-				-				-				-	
Total Fundraising				182,000.00				160,800.00				160,800.00				160,800.00	
Total Local Revenues				192,000.00	1,033.00			170,800.00	1,033.00			170,800.00	1,033.00			170,800.00	1,033.00
SPECIAL ED		incl ERHMS	195,578.73		195,578.73	incl ERHMS	179,290.00		179,290.00	incl ERHMS	183,907.00		183,907.00	incl ERHMS	184,676.50		184,676.50
SPECIAL ED CONTRIBUTION			197,419.48		197,419.48				-				-				-
SPECIAL ED CONTRIBUTION			(197,419.48)		(197,419.48)				-				-				-
					392,998.21				179,290.00				183,907.00				184,676.50
TOTAL REVENUE				3,176,929.19	1,068,312.65			2,793,198.40	281,975.16			2,947,104.51	270,133.00			3,058,037.78	270,464.40

Budget Assumptions			
Changes in Revenue between years			
EXPENDITURES:			
Special Ed Certificated			
Certificated Teachers			
(Current / PY - 100% minus % last year)			
Certificated Administrative - Program			
Certificated Administrative - Admin			
Sub-Total Certificated Salaries			
Total Certificated			
Special Ed Classified - PSYC & IVEN			
Specialty & Aide Salaries			
Administrative Salaries			
Office Salaries			
Other Salaries			
Sub-Total Classified Salaries			
Total Classified Salaries			
Total Salaries			
PERS			
STRS			
PERS			
OASDI			
Medicare			
SUI (incl LEC charges)			
Worker's Comp			
Health & Welfare			
Total Benefits			
Total Salaries			
4310 Instructional Materials			
Special Ed Instr. Materials			
LLMF Materials			
Aftercare Supplies			
Office / Custodial Supplies / Food			
4400 Equipment			
Sub-total 4000's			
Total 4000's			
5200 Travel and Conferences			
5300 Dues			
5400 Insurance			
5500 Utilities and Housekeeping Services			
5600 Rentals, Leases, and Repairs			
5800 Other Services and Operating Expenditures			
Special Ed Operating Costs			
LLMF Restricted			
5900 Operating Expenditures			
Sub-total 5000's			
Total 5000's			
6000 Depreciation			
7141 Excess Costs			
7000 Interest Expense & Loan Payment			
Total 7000's			
TOTAL EXPENDITURES			
Changes in Expenditures between years			
Revenue			
Expenses			
Revenue Less Expense			

2022-2023		Unrestricted	Restricted
Number	Rate	Amount	Amount
		3,176,929.19	
	1% Increase	1.00%	
	plus years exper increase		
1%	205,553.48		205,553.48
12 teachers	794,267.02	739,425.22	54,841.80
	-5%	12.79%	
		-	
	117,450		
		739,425.22	260,395.28
1.00%		999,820.50	
increase	87,462.58		87,462.58
	304,396.15	203,037.69	101,358.46
	109,946.64	109,946.64	
OM & BM	171,288.05	150,421.05	20,867.00
	77,679.31	58,312.31	19,367.00
		521,717.69	229,055.04
strs/pers increase		750,772.73	
18%		1,750,593.23	
		348.39%	
19.10%	159,084.15	132,930.16	26,153.99
25.370%	204,053.01	164,030.34	40,022.67
0.062	53,401.91	42,486.48	10,915.43
0.0145	26,175.99	20,642.18	5,533.81
	9,183.29	7,275.21	1,908.08
0.50%	33,413.67	26,238.91	7,174.76
0.022	237,804.32	198,173.68	39,630.64
	723,116.34		
		591,776.96	131,339.38
		723,116.34	
% of budget:			
78%		2,473,709.57	
	less fieldtrips		
322.33	79,639.61	66,228.22	13,411.39
	3,100.00		3,100.00
	17,900.00		17,900.00
400.00	2,000.00	2,000.00	
	11,533.00	6,000.00	5,533.00
	23,662.73	17,737.73	5,925.00
		91,965.95	45,869.39
		137,835.34	
	23,020.00	5,770.00	17,250.00
	3,990.00	3,990.00	
	31,817.00	31,817.00	
	23,630.00	23,630.00	
	18,600.00	18,500.00	100.00
	166,412.77	125,012.77	
	31,750.00	-	31,750.00
	9,650.00		9,650.00
	13,014.00	12,864.00	150.00
		221,583.77	58,900.00
		280,483.77	
	15,037.01	15,037.01	-
		-	
0.00		-	
		-	
		-	
		-	
		2,907,065.69	388,666.23
		(179,509.86)	
		3,176,929.19	
		2,907,065.69	
		269,863.50	

2023-2024		Unrestricted	Restricted
Number	Rate	Amount	Amount
		(383,730.79)	
	3%	3.00%	
3%	211,720.08		211,720.08
12 teachers	818,095.03	746,295.03	71,800.00
	3%	10.64%	
		-	
\$ 73,625.00	117,450		
		746,295.03	283,520.08
4.00%		1,029,815.12	
increase	82,961.08		82,961.08
	275,080.00	219,960.00	55,120.00
	112,695.31	112,695.31	
OM & BM	178,139.57	178,139.57	20,172.67
	80,786.48	60,644.80	20,141.68
		571,439.68	178,395.43
strs/pers increase		749,835.11	
3%		1,779,650.23	
		9.53%	
19.10%	183,706.69	143,268.15	40,438.54
25.200%	188,958.45	168,052.25	20,906.19
0.062	46,489.78	35,429.26	11,060.52
0.0145	25,804.93	20,148.25	5,656.67
	4,059.30	3,279.07	780.23
0.20%	39,152.30	30,569.76	8,582.54
0.022	249,694.54	206,100.83	43,593.70
	737,865.98		
		606,847.58	131,018.40
		737,865.98	
% of budget:			
90%		2,517,516.21	
	less fieldtrips		
322.33	70,912.60	57,536.72	13,375.88
	3,100.00		3,100.00
	10,000.00		10,000.00
400.00	2,000.00	2,000.00	
	11,878.99	10,860.99	1,018.00
	3,500.00	1,500.00	2,000.00
		71,897.71	29,493.88
		101,391.59	
	23,020.00	22,820.00	200.00
	4,189.50	4,189.50	
	33,407.85	33,407.85	
	24,811.50	24,811.50	
	19,530.00	19,430.00	100.00
	174,733.41	141,395.91	
	33,337.50	-	33,337.50
		13,514.70	150.00
		259,569.46	33,787.50
		293,356.96	
	13,300.30	13,300.30	-
		-	
0.00		-	
		-	
		-	
		-	
		2,925,565.06	313,476.81
		18,499.37	
		2,793,198.40	
		2,925,565.06	
		-132,366.65	

2024-2025		Unrestricted	Restricted
Number	Rate	Amount	Amount
		153,906.11	
	1% Increase	1.25%	
1	214,366.59		214,366.59
12 teachers	873,321.22	830,381.22	42,940.00
	7%	17.02%	
		-	
\$ 73,625.00		-	
		-	
		830,381.22	257,306.59
1.25%		1,087,687.80	
increase	83,998.10		83,998.10
	233,518.50	222,709.50	10,809.00
	114,104.00	114,104.00	-
OM & BM	180,366.32	159,941.49	20,424.83
	81,796.31	61,402.86	20,393.45
		558,157.85	135,625.37
strs/pers increase		693,783.22	
-2%		1,781,471.03	
		-2.32%	
19.10%	194,760.37	153,816.35	40,944.02
24.600%	170,670.67	150,007.14	20,663.53
0.062	43,014.56	34,605.79	8,408.77
0.0145	25,831.33	20,756.45	5,074.88
	4,062.94	3,362.96	699.98
0.20%	33,192.36	25,492.54	7,699.82
0.022	262,179.26	214,226.19	47,953.07
	733,711.50		
		602,267.41	131,444.09
		733,711.50	
% of budget:			
85%		2,515,182.53	
	less fieldtrips		
322.33	72,846.58	58,843.58	14,003.00
	3,100.00		3,100.00
	10,000.00		10,000.00
400.00	2,000.00	2,000.00	
	7,000.00	5,982.00	1,018.00
	2,000.00	2,000.00	
0.03		68,825.58	28,121.00
		96,946.58	
	6,710.60	6,510.60	200.00
	4,315.19	4,315.19	
	34,410.09	34,410.09	
	25,555.85	25,555.85	
	20,115.90	20,015.90	100.00
	173,975.41	139,637.79	
	34,337.63	-	34,337.63
		13,924.64	150.00
		244,370.04	34,787.63
		279,157.67	
	13,300.30	13,300.30	-
		-	
0.00		-	
		-	
		-	
		-	
		2,904,587.08	241,474.00
		(20,977.98)	
		2,947,104.51	
		2,904,587.08	
		42,517.43	

2025-2026		Unrestricted	Restricted
Number	Rate	Amount	Amount
		110,933.27	
	5% Increase	5.00%	
1.5% increase	225,084.91		225,084.91
12 teachers	981,987.28	756,902.36	42,560.00
	12%	-3.72%	
		-	
\$ 73,625.00		-	
		-	
		756,902.36	267,644.91
5.00%		1,024,547.28	
increase	88,198.00		88,198.00
	245,194.43	245,194.43	
	119,809.20	119,809.20	
OM & BM	189,384.63	189,384.63	
	85,886.13	85,886.13	
		640,274.38	88,198.00
strs/pers increase		728,472.39	
		1,753,019.66	
		14.71%	
19.10%	217,562.79	174,571.57	42,991.22
23.700%	172,647.96	151,745.03	20,902.93
0.062	45,165.29	39,697.01	5,468.28
0.0145	25,418.79	20,876.18	4,542.60
	4,006.04	3,379.47	626.57
0.20%	32,566.43	25,674.21	6,892.22
0.022	275,288.23	222,539.84	52,748.38
	772,655.52		
		638,483.32	134,172.20
		772,655.52	
% of budget:			
83%		2,525,675.18	
	less fieldtrips		
322.33	73,168.91	58,784.01	14,384.90
	3,100.00		3,100.00
	10,000.00		10,000.00
400.00	3,500.00	3,500.00	
	7,000.00	5,982.00	1,018.00
	2,000.00	2,000.00	
		70,266.01	28,502.90
		98,768.91	
	7,046.13	6,846.13	200.00
	4,530.94	4,530.94	
	36,130.59	36,130.59	
	26,833.64	26,833.64	
	21,121.70	21,021.70	100.00
	188,674.18	152,619.68	
	36,054.51	-	36,054.51
		14,628.37	150.00
		262,611.04	36,504.51
		299,116.55	
	13,300.30	13,300.30	-
		-	
0.00		-	
		-	
		-	
		-	
		2,936,859.94	195,765.41
		32,272.86	
		3,058,037.78	
		2,936,859.94	
		121,177.84	

The Common Message

2022-23 First Interim Report



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Business and Administration
Steering Committee

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Summary	Mike Simonson, San Diego	Shannon Hansen, San Benito

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California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
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Sonoma County LEAs should read SCOE Biz Bulletin 23-07 dated October 20, 2022. Information included should be used in conjunction with the Common Message in preparation and submission of the 2021-22 First Interim Report.

2022-2023 First Interim Report Key Budget Guidance

On August 26, 2022, the Governor signed SB 185, the Education Omnibus Trailer Bill, which made changes to the June 27, 2022 State adopted budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

The major K-12 funding provisions included in the 2022-23 state budget:

- LCFF base grant increases by 6.70%; the initial state budget increased the base grant by 6.28%, but the trailer bill (AB 185) established the increase at 6.70%
- LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- For eligible LEAs, 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2021-22 ADA adjusted to reflect the LEA's 2019-20 attendance rate.
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(8)]
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF
- Special education base rate increase to \$820 per ADA
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their the 2022-23 First Interim Report for multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.70%		
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA		5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

One-Time Funding

The 2022 Enacted State Budget included two new one-time restricted block grants, the Arts, Music & Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. Since the enactment of the budget, the California Department of Education (CDE) has published rates and FAQs.

The Budget included a one-time funded grant for Literacy Coaches and Reading Specialists. For districts who did not opt out by September 1st, should consider including estimated funding into their 1st Interim Budgets.

The 2022 education trailer bill (AB181) added language to Ed. Code 41480 to include in the Educator Effectiveness Block Grant, preschool learning foundations as a subject area and added coursework for existing staff to become credentialed as an allowable expenditure for the grant. In addition, the plan due date was changed to March 31, 2023. The plan¹ is required to be

heard at a public meeting prior to its adoption at a subsequent meeting. There is no required template, and the plan is not required to be submitted to the CDE.

Funding Title	Arts, Music & Instructional Materials Block Grant	Learning Recovery Emergency Block Grant	Literacy Coaches and Reading Specialists Grant	Educator Effectiveness
Resource	6762	7435	6211	6266
Funding Allocation	LEAs P-2 ADA multiplied by an approximate rate of \$666.08 (\$666.07608531901)	LEA's 21-22 P-2 ADA multiplied LEA's 21-22 UPP	Method of Calculation and Allocation per LEA	Method of Calculation and Allocation per LEA
Distribution Schedule	50% Dec. 22 50% May 23	50% Nov. 22 50% Apr 23	100% by Feb 23	Received in 21/22
Deadline to Spend	Spend or encumber 6/30/26	6/30/28	6/30/27	6/30/26
Plan (y/n)	y	n	n	y ¹
Final Report	n/a	Interim Expenditures Report 12/1/24 Final Expenditure Report 12/1/29	6/30/27	9/30/26

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per day to any students who request a meal. The Budget Act includes \$1.2 billion ongoing for universal school meals. This includes \$596 million for universal access to subsidized meals and \$611.8 million to maintain the meal reimbursement rates. Participation in the National School Lunch Program is a requirement to receive funding under California's universal school meals program.

Other one-time funding initiatives include:

- \$600 million in one-time funds available in the form of kitchen infrastructure grants with conditions to improve the quality of meals and increase participation
- \$100 million in one-time funds to implement some best practices as part of the National School Lunch Program and School Breakfast Program
- \$30 million for Farm to School Program

In late June 2022, Congress passed the Keep Kids Fed Act to extend a pandemic-era program through the summer that provides free meals to students regardless of income. The measure could lead to unused state funds being reallocated to other nutrition initiatives.

Special Education

For the 2022-23 fiscal year, Special Education base funding is first increased by the COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 per ADA (vs. \$715 in 2021-22). SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year, or second most recent prior year (whichever is greater), multiplied by the base rate. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. The CDE will provide funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Both federal and state mental health services funding will continue to be allocated to SELPAs based on 2019-20 second principal apportionment ADA. Beginning in 2023-24, all mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds. The allowable use of the state funds was changed in 2020-21 to include any behavioral or mental health service while federal funds remain restricted for special education students only.

The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula, and ongoing annual funding for this purpose will be significantly increased to \$20 million (previously \$6 million).

A special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Independent Study

AB 181, the Education Omnibus Bill, made additional changes to the Independent Study program for the 2022-23 school year that were detailed in the previous Common Message. Since that time, CDE have developed some resources, including a summary of changes at <https://www.cde.ca.gov/sp/eo/is/ischanges22.asp> and a detailed presentation of the Attendance Accounting and Instructional Time Requirements for 2022-23 at <https://www.cde.ca.gov/fg/aa/pa/documents/2223itaawebinar.pdf>.

CDE have also developed the 2021-22 Independent Study certification form for ADA Loss Mitigation that school districts and county offices of education must certify by November 1, 2022. The adjustments to 2021-22 reported ADA based on the Independent Study certification and ADA to enrollment ratio calculations will be reflected in the 2021-22 Annual Apportionment certification in February 2023.

Early Care and Education

The budget continues and expands investments in early care and education programs. Significant programmatic changes to the California State Preschool Program (CSPP) and Transitional Kindergarten (TK) have been adopted.

Cost of Living Adjustment (COLA): 6.56% COLA applicable to Transitional Kindergarten and reflected in the per child reimbursement rates for California State Preschool Programs (CSPP).

Transitional Kindergarten (TK)

- TK age expansion: \$614 million to expand eligibility for TK for children born between December 2 and February 2 in the 2022-23 school year.
- ADA Base Grant adjustment and add-on: The budget increases the base grants for transitional kindergarten and grades 1 to 12, inclusive, by an additional 6.70%, with an add-on of \$2,813 for TK to be annually adjusted for inflation. This triggers the 1:12 adult to student ratio for FY 2022-23. The 1:10 adult to student ratio for FY 2023-24 is contingent upon a new budget appropriation.
- \$300 million one-time for PreK Planning and Implementation Grant Program
- This program was implemented via the 2021 Budget Act so this is a second round of funding
- \$100 million one-time General Fund for Preschool, TK, and Full-Day K Facilities Grant Program the Budget Act also included intent language to include an additional \$550 million in the 2023-24 fiscal year
- Emergency Specialist Permit – TK: The budget allows the Commission on Teacher Credentialing to issue a one-year emergency permit for individuals who meet

certain criteria, with an additional one-year extension to be the teacher of record in a self-contained classroom for apportionment purposes.

State Preschool

The budget invests \$314.0 million Prop. 98 general fund and \$172.3 million general fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners and childhood mental health, and adds an adjustment factor for 3-year-olds.

These increases include support for new requirements for State Preschool providers to:

- Incrementally ramp up to serving at least 10% of students with disabilities by July 1, 2024.
- Specifically, over three years, preschool providers would be required to serve 5% of students with disabilities in FY 2022-23, 7.5% in FY 2023-24 and 10% in 2024-25.
- Provide additional supportive services for dual language learners.
- [Fiscal Year 2022-23 California State Preschool Contract Rates by Service County](#) (9/28/22)

Additionally, the budget provides the following to all students participating in State Preschool:

- Allows for continuous eligibility for 24 months (increased from 12 months) after eligibility is confirmed.
- Enables children with an IEP to be categorically eligible to participate.
Expands access to eligible families from families at 85% of the state median income to families at 100% of the state median income for State Preschool.

The budget also includes support for the following one-time investments:

- Inclusive Early Education Expansion Program (IEEEP): \$250 million one-time general funds for facility renovations, adaptive equipment and professional development to expand inclusion opportunities for special education students.
- State Preschool Funding Hold Harmless – Reimbursement for Authorized Hours of Care: For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care from July 1, 2022, to June 30, 2023.
- Local Educational Agency Preschool Planning and Implementation Grants: \$300 million one-time Prop. 98 general fund for planning and implementation grants for all LEAs.
- Full-Year Costs of State Preschool Rate Increases: \$166.2 million Prop. 98 general fund to support the full-year costs of State Preschool rate increases that began January 1, 2022.
- California Universal Preschool Planning Grant Program: \$18.3 million general fund per year for three years to support the California Universal Preschool Planning Grant Program.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 First Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.



LCFF

2022-2023

1st Interim

Woodland Star Charter (105866) - 1st Interim	v.23.2b	10/31/2022	CY
LOCAL CONTROL FUNDING FORMULA	2022-23		
LCFF ENTITLEMENT CALCULATION			
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors	12.84%	0.00%	40.03% 39.41%
	ADA	Base	Grade Span Supplemental Concentration Total
Grades TK-3	99.36	\$ 9,132	\$ 950 \$ 807 \$ - \$ 1,081,948
Grades 4-6	68.08	9,270	742 - 681,628
Grades 7-8	32.20	9,544	764 - 331,921
Grades 9-12	-	11,061	288 909 - -
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 1,845,775	\$ 94,392	\$ 155,330 \$ - \$ 2,095,497
NSS Allowance		-	-
TOTAL BASE	199.64	\$ 1,845,775	\$ 94,392 \$ 155,330 \$ - \$ 2,095,497
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ -
Home-to-School Transportation (COLA added commencing 2023-24)			-
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)			20,704
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF ENTITLEMENT			
STATE AID CALCULATION			
Miscellaneous Adjustments			
Adjusted LCFF Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
MINIMUM STATE AID CALCULATION			
	12-13 Rate	2022-23 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,171.51	199.64	\$ 1,032,440
2012-13 NSS Allowance (deficit)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			(1,778,319)
Subtotal State Aid for Historical RL/Charter General BG			-
Categorical funding from 2012-13 net of fair share reduction			101,428
Charter School Categorical Block Grant adjusted for ADA	518.03	199.64	103,420
Minimum State Aid Guarantee Before Proration Factor			204,848
Proration Factor			0.00%
Minimum State Aid Guarantee			\$ 204,848
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			2,095,497
Minimum State Aid plus Property Taxes including RDA			1,983,167
Offset			-
Minimum State Aid Prior to Offset			204,848
Total Minimum State Aid with Offset			204,848
GROSS STATE AID			
ADDITIONAL STATE AID			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year	-5.19%	(115,786)	\$ 2,116,201
LCFF Entitlement Per ADA			10,600
Per-ADA Change Over Prior Year	13.81%	1,286	-
Basic Aid Status (school districts only)			-
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2022-23
State Aid	180.26%	191,642	\$ 297,954
Education Protection Account			39,928
Property Taxes Net of In-Lieu Transfers	0.00%	-	-
Charter In-Lieu Taxes	-16.34%	(347,356)	1,778,319
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-6.83%	(155,714)	\$ 2,116,201

Woodland Star Charter (105866) - 1st Interim	v.23.2b		CY1		v.23.2b		CY2	
LOCAL CONTROL FUNDING FORMULA	2023-24		2024-25					
LCFF ENTITLEMENT CALCULATION								
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation	
Calculation Factors	5.38%		0.00%		41.52% 39.41%		4.02% 0.00% 41.26% 39.41%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base
Grades TK-3	105.45	\$ 9,623	\$ 1,001	\$ 882	\$ -	\$ 1,213,331	107.35	\$ 10,010
Grades 4-6	70.30	9,769		811	-	743,790	69.35	10,162
Grades 7-8	33.25	10,057		835	-	362,163	38.00	10,461
Grades 9-12	-	11,656	303	993	-	-	-	12,125
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 2,035,901	\$ 105,556	\$ 177,827	\$ -	\$ 2,319,284		\$ 2,176,827
NSS Allowance		-				-		-
TOTAL BASE	209.00	\$ 2,035,901	\$ 105,556	\$ 177,827	\$ -	\$ 2,319,284	214.70	\$ 2,176,827
ADD ONS:								
Targeted Instructional Improvement Block Grant					\$ -		\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)					-		-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)					-		-	
Transitional Kindergarten (Commencing 2022-23)					25,078		31,883	
ECONOMIC RECOVERY TARGET PAYMENT					-		-	
LCFF ENTITLEMENT					\$ 2,344,362		\$ 2,509,315	
STATE AID CALCULATION								
Miscellaneous Adjustments					-		-	
Adjusted LCFF Entitlement					2,344,362		2,509,315	
Local Revenue (including RDA)					(1,802,904)		(1,852,074)	
Gross State Aid					\$ 541,458		\$ 657,241	
MINIMUM STATE AID CALCULATION								
			12-13 Rate	2023-24 ADA	N/A		12-13 Rate	2024-25 ADA
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,171.51	209.00	\$ 1,080,846		\$ 5,171.51	214.70
2012-13 NSS Allowance (deficit)					-			-
Minimum State Aid Adjustments					-			-
Less Current Year Property Taxes/In-Lieu					(1,802,904)			(1,852,074)
Subtotal State Aid for Historical RL/Charter General BG					-			-
Categorical funding from 2012-13 net of fair share reduction					101,428			101,428
Charter School Categorical Block Grant adjusted for ADA			518.03	209.00	108,268		518.03	214.70
Minimum State Aid Guarantee Before Proration Factor					209,696			212,649
Proration Factor					0.00%			0.00%
Minimum State Aid Guarantee					\$ 209,696			\$ 212,649
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement					2,319,284		2,477,432	
Minimum State Aid plus Property Taxes including RDA					2,012,600		2,064,723	
Offset					-		-	
Minimum State Aid Prior to Offset					209,696		212,649	
Total Minimum State Aid with Offset					209,696		212,649	
GROSS STATE AID					\$ 541,458		\$ 657,241	
ADDITIONAL STATE AID					\$ -		\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 2,344,362		\$ 2,509,315	
Change Over Prior Year			10.78%	228,162			7.04%	164,953
LCFF Entitlement Per ADA					11,217			11,688
Per-ADA Change Over Prior Year			5.82%	617			4.20%	471
Basic Aid Status (school districts only)					-		-	
LCFF SOURCES INCLUDING EXCESS TAXES								
			Increase	2023-24			Increase	2024-25
State Aid	67.70%		201,704	\$ 499,658	22.94%		114,643	\$ 614,301
Education Protection Account				41,800				42,940
Property Taxes Net of In-Lieu Transfers	0.00%		-	-	0.00%		-	-
Charter In-Lieu Taxes	1.38%		24,585	1,802,904	2.73%		49,170	1,852,074
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	10.69%		226,289	\$ 2,344,362	6.99%		163,813	\$ 2,509,315

Woodland Star Charter (105866) - 1st Interim				v.23.2b		CY3	
LOCAL CONTROL FUNDING FORMULA				2025-26			
LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		3.72%		0.00%		40.03% 39.41%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	109.25	\$ 10,382	\$ 1,080	\$ 918	\$ -	\$ 1,352,477	
Grades 4-6	71.25	10,540		844	-	811,098	
Grades 7-8	35.15	10,850		869	-	411,911	
Grades 9-12	-	12,576	327	1,033	-	-	
Subtract Necessary Small School ADA and Funding		-		-		-	
Total Base, Supplemental, and Concentration Grant		\$ 2,266,587		\$ 117,990	\$ 190,909	\$ -	\$ 2,575,486
NSS Allowance		-		-		-	
TOTAL BASE		215.65		\$ 2,266,587	\$ 117,990	\$ 190,909	\$ 2,575,486
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)						42,088	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF ENTITLEMENT						\$ 2,617,574	
STATE AID CALCULATION							
Miscellaneous Adjustments						-	
Adjusted LCFF Entitlement						2,617,574	
Local Revenue (including RDA)						(1,860,269)	
Gross State Aid						\$ 757,305	
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2025-26 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,171.51	215.65	\$ 1,115,236	
2012-13 NSS Allowance (deficited)						-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(1,860,269)	
Subtotal State Aid for Historical RL/Charter General BG						-	
Categorical funding from 2012-13 net of fair share reduction						101,428	
Charter School Categorical Block Grant adjusted for ADA				518.03	215.65	111,713	
Minimum State Aid Guarantee Before Proration Factor						213,141	
Proration Factor						0.00%	
Minimum State Aid Guarantee						\$ 213,141	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement						2,575,486	
Minimum State Aid plus Property Taxes including RDA						2,073,410	
Offset						-	
Minimum State Aid Prior to Offset						213,141	
Total Minimum State Aid with Offset						213,141	
GROSS STATE AID						\$ 757,305	
ADDITIONAL STATE AID						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 2,617,574	
Change Over Prior Year				4.31%	108,259		
LCFF Entitlement Per ADA						12,138	
Per-ADA Change Over Prior Year				3.85%	450		
Basic Aid Status (school districts only)						-	
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2025-26	
State Aid				16.26%	99,874	\$ 714,175	
Education Protection Account						43,130	
Property Taxes Net of In-Lieu Transfers				0.00%	-	-	
Charter In-Lieu Taxes				0.44%	8,195	1,860,269	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				4.31%	108,069	\$ 2,617,574	



Technical Review Check

2022-2023

1st Interim

First Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Explanation: External cashflow spreadsheet will be provided with report.

Exception



Supplemental Documents

2022-2023

1st Interim

BALANCING SPREADSHEET

(complete and submit with Report)

2021-2022 2nd Interim Budget Report

Purpose: verify that the Escape revised budget and the Multi-year Projection agree to the LCFF Calculator results

Woodland Star Charter District 32

				2022-2023	2023-2024	2024-2025	2025-2026
LCFF Calculator (COMPLETE THIS FIRST)							
<i>from calculator</i>							
		State Aid		297,954	499,658	614,301	714,175
		EPA		39,928	41,800	42,940	43,130
		Property Taxes		0	0	0	0
		In-Lieu of Property Tax		1,778,319	1,802,904	1,852,075	1,860,269
		<i>subtotal</i>		2,116,201	2,344,362	2,509,316	2,617,574
<i>additional sources (not in calculator)</i>							
		property tax transfer-spec ed 8097		0	0	0	0
		basic aid supplemental		0	0	0	0
		basic aid choice		0	0	0	0
		<i>total</i>		\$2,116,201 Δ	\$2,344,362 ◇	\$2,509,316 ●	\$2,617,574 □
Escape							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental		297,954	499,658		
general fund	0000	8012 EPA		39,928	41,800		
general fund	0000	802x-804x Property Taxes		0			
general fund	0000	8091 LCFF transfer		0			
general fund	0000	8096 In-Lieu of Property Tax		1,778,319	1,802,904		
		<i>subtotal</i>		2,116,201	2,344,362		
fund 14	0000	8091 LCFF transfer		0	0		
		<i>total</i>		\$2,116,201 Δ	\$2,344,362 ◇		
general fund	0000	8097 property tax transfer-special educ		0	0		
		<i>total</i>		\$2,116,201 Δ	\$2,344,362 ◇		
Multi-year Projection							
MYP- general fund		LCFF Sources (8010-8099)		2,116,201	2,344,362	2,509,316	2,617,575
MYP- other funds		LCFF Sources		0	0	0	0
		<i>total</i>		\$2,116,201 Δ	\$2,344,362 ◇	\$2,509,316 ●	\$2,617,574 □

balanced

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