Charter School Second Interim Report

FY 2022-2023 For the Period July 1, 2022 through January 31, 2023 Accrual Basis

Financial Accounting Department Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net) Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

SBE Charter #: 1633 Has board approved a revised budget? (check box below)

CDS #: 37-68338-129395

Charter Approving Entity: San Diego Unified School District

County: San Diego

Charter School Name: Elevate School

Yes. (Enter board approved revision date below)

Revised Date:					_	(A+C)	(B + D)	(E + H)	(G-E)
		A	В	С	D	E	F	G	Н
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	1,262,054	702,653			1,262,054	702,653	1,262,054	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	91,438	39,237			91,438	39,237	91,438	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019		-			-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	3,329,500	1,597,920			3,329,500	1,597,920	3,329,500	-
Other LCFF Transfers	8091, 8097					-	-	-	-
Total, LCFF Sources		4,682,992	2,339,810	-	-	4,682,992	2,339,810	4,682,992	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			45,401	38,773	45,401	38,773	45,401	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			8,920	2,755	8,920	2,755	8,920	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290					-	-	-	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290			10,000	10,000	10,000	10,000	10,000	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290					-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 41					89,572	-	89,572	89,572	89,572
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290						-		-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			52,000		52,000	-	52,000	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			40040	22 522	-		100 107	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220			120,127	33,528	120,127	33,528	120,127	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	405.000		200 (20	104.114	702 (20	104114	702 (20	-
Other Federal Revenues (All other resources not reported separately) Total - Federal Revenues	8100-8299	495,000		208,629 445,077	104,114 278,742	703,629 940.077	104,114 278,742	703,629	89,572
3. Other State Revenues (8300-8599)		495,000	-	445,077	2/8,/42	940,077	2/8,/42	1,029,649	89,572
State Special Education (Res 6500)	8792			374,896	144,457	374,896	144,457	374,896	-
State Special Education (Res 6500) State Special Education Mental Health Services (Res 6512)	8590			86,520	9,026	86,520	9,026	86,520	
Mandate Block Grant (Res 0000)	8550	6,753	7,196	00,320	7,020	6,753	7,196	7,196	443
After School Education and Safety (ASES) (Res 6010)	8677, 8590	0,755	7,130			0,733	7,130	7,170	113
Common Core Standards Implementation (Res 7405)	8590					-	_	_	_
Charter School Facility Grant Program (SB 740) (Res 6030)	8590					_	-	-	_
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590					-	_	-	_
Lottery, Unrestricted (Res 1100)	8560	74,522	38,944			74,522	38,944	74,522	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			29,717	5,755	29,717	5,755	29,717	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590					-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599			224,880	873,076	224,880	873,076	873,076	648,196
Total - Other State Revenues		81,275	46,140	716,013	1,032,314	797,288	1,078,455	1,445,927	648,639
4. Local Revenue (8600-8799)									-
All Local Revenues	8600-8799	212,000	71,780			212,000	71,780	212,000	-
Total - Local Revenues		212,000	71,780	-	-	212,000	71,780	212,000	-
5. TOTAL REVENUES		5,471,267	2,457,730	1,161,091	1,311,056	6,632,358	3,768,786	7,370,568	738,211
B. EXPENDITURES AND OTHER OUTGO (1000-7499)		-, ,,-	, , ,,,,,,	, , ,,,,=	,_ ,,,,,,	-,,,,,,	-,,	,= 1,000	,
1. Certificated Salaries								1	
Teachers' Salaries	1100	1,964,456	864,806	282,369	154,576	2,246,825	1,019,382	2,246,825	-
Pupil Support Salaries	1200	144,067	15,192	60,646	109,180	204,713	124,372	204,713	-
Supervisors' and Administrators' Salaries	1300	451,813	317,735			451,813	317,735	451,813	-
Other Certificated Salaries	1900	48,785	29,757			48,785	29,757	48,785	-
Total, Certificated Salaries		2,609,121	1,227,490	343,015	263,757	2,952,136	1,491,246	2,952,136	-

Charter School Second Interim Report

FY 2022-2023 For the Period July 1, 2022 through January 31, 2023 Accrual Basis Financial Accounting Department Charter Schools Accounting Office Agency Contact: Theresa Goody (tgoody@sandi.net

(E+H)

(G-E)

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net) Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

(B + D)

(A+C)

SBE Charter #: 1633

CDS #: 37-68338-129395

Charter Approving Entity: San Diego Unified School District

County: San Diego

Has board approved a revised budget? (check box below)

No.

Charter School Name: Elevate School

Yes. (Enter board approved revision date below)

Revised Date:

C. Classified Statists 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 14,727 100,006 12,728 12,006			A	В	С	D	E	F	G	Н
Instructional Salaries 2100 100,966 143,750 230,121 42,518 337,077 190,577 337,077 190,575 190	Description	Object Code	Unrestricted Budget	Actuals through		Actuals through	Total Budget	through	(Higher of Budget	Amount over Budget
Instructional Salaries 2100 100,966 143,750 230,121 42,518 337,077 190,577 337,077 190,575 190	2. Classified Salaries									-
Supervisor's and Administrator's Salarics		2100	100.966	143.760	236.121	42.618	337.087	186.378	337.087	_
Supervisor and Administrator's Subres 2200 177,380 34,535 10,906 177,530 1,45,409 177,530 1,45,409 177,530 1,45,409 1,4				2 10,1 00						_
Christia and Office Salaries 2400 216,767 166,964 216,767 106,964 216,767 216,76	**			34 535	20,010					_
Other Classified Salaries Teach Classified Salaries 3. Employee Benefits 3. Strips of the Committee of th	•					10,701				_
Total Classified Salaries			210,707	100,501			210,707	100,701	210,707	_
3. Employee Benefits		2,00	558 902	345 259	264.137	78 710	823 039	123 969	823 039	_
STIS 101-1102 498-942 231-217 65.116 50.778 56.3888 281-399 56.3888 197-300 105.768	,		330,702	343,237	204,137	70,710	023,037	423,707	023,037	_
PEIS 3201-3202 3301-3202 3301-3202 300-388 41.822 25.180 9,846 105.768 105.7		3101-3102	498 342	231 217	65 516	50 378	563.858	281 594	563.858	_
ASSIGNATION STATES STATE			170,512	231,217	03,310	30,370	303,030	201,571	505,050	_
Health and Welfare Benefits 301-302 280,894 227,190 3.28 280,994 240,402 280,894 10me playment lasurance 3501-3502 15,400 7,700 3.06 1,712 18,476 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 18,976 9,413 9,513			00 500	41 022	25 100	0.046	105 769	51 660	105 760	_
Unemployment Insurance 361-3602 49,170 17,885 2,345 49,170 20,229 49,170 20,229 49,170 20,229 49,170 20,229 49,170 20,229 49,170 20,229 49,170 20,229 20,217 20,229 20,217 20,229 20,217 20,229 20,217 20,229 20,217 20,229 20					23,100			,		_
Workers Compensation Insurance 3601-3602 49,170 17,885 2,345 49,170 20,229 49,170 17,885 18,895 18					2.026					-
OPER, Alterke Employees 3751-3752 Other Employee Benefits 3901-3902 3751-3752 Other Employee Benefits 3901-3902 3751-3752 Other Employee Benefits 3901-3902 3751-3752 1-2.346 32.37 12.346 32.37 12.346 12.346 32.37 12.346 32.37 12.346 12.346 32.37 12.346 32.37 12.346 12.346 32.37 12.346 12.346 32.37 12.346 12.346 32.37 12.346 12.346 12.346 12.346 12.346 12.346 12.346 12.346 12.346 13.346 12.346 13.34					3,030					-
OPER Active Employees Other Employee Benefits 3901-3902 3751-3752 Other Employee Benefits 3901-3902 3751-3752 A Book and Core Curricula Materials Algorithm Employee Benefits Approved Textbooks and Core Curricula Materials Algorithm Employee Benefits Approved Textbooks and Core Curricula Materials Algorithm Employee Benefits Approved Textbooks and Core Curricula Materials Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm Algorithm Algorithm Employee Approved Textbooks and Core Curricula Materials Algorithm	•		49,170	17,885		2,345	49,170	20,229	49,170	-
Other Employee Benefits 3901-3902 1,23.46 3,237 1,246 3,237 1,246 3,237 1,246 3,237 1,246 3,237 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 1,246 3,247 3,247 3,246 3,247 3,247 3,246 3,461 2,266 3,461 3,461 2,266 3,461 3,461 2,266 3,461 3,461 3,247 3,24							-	-	-	-
Total, Employee Benefits 937,181 530,051 93,732 67,573 1,030,013 606,623 1,030,013			40.046	0.005			-		40.046	-
4. Blooks and Supplies Approved Fetrbooks and Core Curricula Materials 400 83,000 83,000 90,759 Non-capitalized Fetrpone Materials 4400 83,000 90,759 Non-capitalized Fetrpone Materials 8400 83,000 90,759 80,717 81,313 9,583 71,37 9,583 71,37 9,583 71,37 9,583 71,37 9,583 71,37 9,583 15,2718 15,000 78,720 78,7		3901-3902			00 500	CE 550	,	,		-
Approved Textbooks and Core Curricul Materials			937,181	539,051	93,732	67,573	1,030,913	606,623	1,030,913	-
Books and Other Reference Materials	**									-
Materials and Supplies 4300 83,000 90,759 69,717 23,130 152,718 113,889 152,718 175,000 78,720 16,200 1										-
Non-capitalized Equipment Food (Food used in food-service activities for which the purpose is nutrition) 4700 104,265 76,213 104,265 76,223 76,224 76										-
Peod (Food used in food-service activities for which the purpose is nutrition) 4700 142,193 126,162 173,982 178,063 316,175 304,224 379,396 63,720				90,759	69,717					-
Total, Books and Supplies 142,193 126,162 173,982 178,063 316,175 304,224 379,896 63,720			15,000					,		63,720
5. Services and Other Operating Expenditures 5100 8,050 1,595 1,596		4700								-
Subagreements for Services 5100 8,050 1,595 1,595			142,193	126,162	173,982	178,063	316,175	304,224	379,896	63,720
Travel and Conferences 5200 8,050 1,595 8,050 Dues and Memberships 5300 13,504 13,098	5. Services and Other Operating Expenditures									-
Dues and Memberships	Subagreements for Services						-	-	-	-
Insurance	Travel and Conferences	5200	8,050	1,595			8,050	1,595	8,050	-
Operations and Housekeeping Services	Dues and Memberships	5300	13,504	13,098			13,504	13,098	13,504	-
Rentals Leases, Repairs, and Noncapitalized Improvements 5600 424,876 258,872 40,000 40,000 464,876 298,872 464,876 Transfer of Direct Costs (MUST net to zero) 5700	Insurance	5400	63,856	52,847			63,856	52,847	63,856	-
Transfer of Direct Costs (MUST net to zero) Prof/Consulting Svcs and Operating Expend (Include District Oversight) S800 45,911 293,549 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402 37,088 45,409 45,402	Operations and Housekeeping Services	5500	37,319	11,504	44,500	27,685	81,819	39,190	81,819	-
Prof/Consulting Svcs and Operating Expend (Include District Oversight) 5800 45,099 37,088 289,917 59,300 742,827 352,849 742,827 Communications 5900 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,088 45,409 37,081 37,041,041 3795,538 1,420,341 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 37,041,041 3795,538 1,420,341 3795	Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	424,876	258,872	40,000	40,000	464,876	298,872	464,876	-
Communications 5900 45,409 37,088 45,409 37,088 45,409 37,088 45,409 1,045,924 668,553 374,417 126,985 1,420,341 795,538 1,420,341 505,538	Transfer of Direct Costs (MUST net to zero)	5700					-	-	-	-
Total, Services and Other Operating Expenditures 1,045,924 668,553 374,417 126,985 1,420,341 795,538 1,420,341 - 6. Capital Outlay	Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	452,911	293,549	289,917	59,300	742,827	352,849	742,827	-
6. Capital Outlay Depreciation Expense (See Sections G.9 & F.2.a) Depreciation Expense (See Sections G.9 & F.2.a) 7. Other Outgo Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.) Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec Ed and All Others All Other Transfers Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo 8. TOTAL EXPENDITURES TOTAL EXPENDITURES Total, Other Outgo Total Costs (MUST net version of the Costs of	Communications	5900	45,409	37,088			45,409	37,088	45,409	-
Depreciation Expense (See Sections G.9 & F.2.a) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.) Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec Ed and All Others All Other Transfers Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo 8. TOTAL EXPENDITURES DESCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	Total, Services and Other Operating Expenditures		1,045,924	668,553	374,417	126,985	1,420,341	795,538	1,420,341	-
Total, Capital Outlay 29,750 25,445 - - 29,750 25,445 29,750 -	6. Capital Outlay									-
7. Other Outgo Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.) Transfers of Pass-Through Revenues to Other LEAs Transfers of Asportionments to Other LEAs - Spec Ed and All Others All Other Transfers All Other Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo TOTAL EXPENDITURES STATAL EXPENDITURES TUITION 10 110-7143 Total Contribution to unfunded cost of Sp Ed.) Titlio-7143 Total Contribution to unfunded cost of Sp Ed.) Titlio-7143 Total Contribution to unfunded cost of Sp Ed.) Titlio-7143 Total Contribution to unfunded cost of Sp Ed.) Total Contribution to unfunded cost of Sp Ed. Total Contribution to Unfunded Contri	Depreciation Expense (See Sections G.9 & F.2.a)	6900	29,750	25,445			29,750	25,445	29,750	-
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.) Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec Ed and All Others All Other Transfers All Other Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo 8. TOTAL EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	Total, Capital Outlay		29,750	25,445	-	-	29,750	25,445	29,750	-
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.) Transfers of Pass-Through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec Ed and All Others All Other Transfers All Other Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo 8. TOTAL EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.			·							-
Transfers of Pass-Through Revenues to Other LEAs - Spec Ed and All Others 7221-7223		7110-7143					-	-	-	_
Transfers of Apportionments to Other LEAs - Spec Ed and All Others 7221-7223 7280-7299 7280-7299 7280-7299 7300-7399 7300-7399 7300-7399 7430-7430-7430-7430-7430-7430-7430-7430-	, , , , , , , , , , , , , , , , , , , ,						-	-	-	-
All Other Transfers 7280-7299 Transfers of Indirect Costs (MUST net to zero) 7300-7399 Debt Service - Interest 7430-7439 Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) 7439 Total, Other Outgo	· ·						-	-	-	_
Transfers of Indirect Costs (MUST net to zero) Debt Service - Interest Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) Total, Other Outgo Total EXPENDITURES SECCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	**						_	_	_	-
Debt Service - Interest							_	_	_	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY) 7439	· · · · · · · · · · · · · · · · · · ·						_	_	_	
Total, Other Outgo							_	_	_	
8. TOTAL EXPENDITURES 5,323,071 2,931,959 1,249,283 715,087 6,572,354 3,647,046 6,636,074 63,720 c. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		,,		-	-	-	_	_	_	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	,	+	<u> </u>						<u> </u>	
	8. TOTAL EXPENDITURES		5,323,071	2,931,959	1,249,283	715,087	6,572,354	3,647,046	6,636,074	63,720
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) 148.196 (474.229) (88.192) 595.969 60.003 121.740 734.494	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.									
	BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		148,196	(474,229)	(88,192)	595,969	60,003	121,740	734,494	

Charter School Second Interim Report

FY 2022-2023 For the Period July 1, 2022 through January 31, 2023 Accrual Basis

Financial Accounting Department Charter Schools Accounting Office Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)

Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name: Elevate School CDS #: 37-68338-129395 Charter Approving Entity: San Diego Unified School District County: San Diego SBE Charter #: 1633

Has board approved a revised budget? (check box below)

Yes. (Enter board approved revision date below)

Revised Date:

D. OTHER PINANCING SOURCES, USSS (7600-7699, 8930-8999) 1. All Other Pinancing Sources 2. Other Uses 3. Contribution Sources an excritical accounts (MIST net to zero) 3. Contribution Sources an excritical accounts (MIST net to zero) 4. TOTAL OTHER PINANCING SOURCES/USSS E. NET INCREASE (DECREASE) IN PUND BALANCE/NET POSITION (C + DA) 1. Enginning Fund Balance/Net Position 2. Spring Fund Balance/Net Position 3. July 1 (MIST match Fiz/Pin Perstion of Pt Honoristic Actuals, Section F.2) 4. PUND BALANCE/NET POSITION (INSTRUME Position of Pt Honoristic Actuals, Section F.2) 5. Spring Fund Balance/Net Position 3. July 1 (MIST match Fiz/Pin Perstion of Pt Honorista Actuals, Section F.2) 5. Spring Balance (Proceedings) 5. Spring Fund Balance/Net Position 4. Projected Ending Fund Balance/Net Position 5. July 1 (MIST match Fiz/Pin Perstion of Pt Honorista Actuals, Section F.2) 5. Spring Fund Balance/Net Position 6. Adjustments/Restructed Funding Fund Balance/Net Position 7. Spring Fund Balance/Net Position 7. Spring Fund Balance/Net Position 8. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ending Fund Balance/Net Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ending Fund Balance/Net Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Net Investment in Capital Assets (See Sections B.6 and G.9) 7. Projected Ref Position 9. Section B.6 and G.9 7. Projected Ref Position 9. Section B.6 an	Yes. (Enter board approved revision date below) Revised Date:						(A + C)	(B + D)	(E + H)	(G-E)
Description			A	В	С	D	Е	F	G	Н
1. All Other Financing Sources 2. Other Uses on unrestricted and restricted accounts (MDT net to zero) 8980-9999 (88.192 595,960 88.192 (595,690)	Description	Object Code	Unrestricted Budget	Actuals through		Actuals through	Total Budget	through	(Higher of Budget	Amount over Budget
1. All Other Financing Sources 2. Other Uses on Internating Sources 2. Other Uses on Internating Sources 3. Contributions between unrestricted and restricted accounts (NUST net to zero) 8980-8999 (88.192 595,969 88.192 (595,969)	D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
2. Other Uses 3. Contributions between unrestricted and restricted accounts (MIST net to zero) (Include contribution to the unfinded cost of Special Education) 4. TOTAL OTHER FINALNICS (SURES) 8.8,192 595,969 8.8,192 (595,969)		8930-8979					-	_	_	
3. Contributions between unrestricted and restricted accounts (MIST net to zero) (Include contribution to the unfluedd ext of special Education) 4. TOTAL OTHER FINANCING SOURCES/URSS 88,192 (595,969	· ·						_	-	_	
## A. TOTAL OTHER FIRMANING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.) E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (Sudget and Actuals MUST match) (F.La-b) 1. Beginning Fund Balance/Net Position a. July 1 (MUST match EFR) PROPERTION (Sudget and Actuals MUST match) (F.La-b) Adjustments/Restatements 9793, 9795 57574			(88,192)	595,969	88,192	(595,969)	-	-	-	
E. RETINCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.) F. FUND BALANCE/NET POSITION (Budget and Actuals MIST match) (F.La-b) 1. Beginning Pand Balance/Net Position a. July 1 (MUST match FFF)/Het Position of PV Unaudited Actuals. Section F.2) b. Adjustments/Restatements 9739, 9791 2.522.911 5.7574 5	(Include contribution to the unfunded cost of Special Education)									
F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.Lo-b) 1. Beginning Fund Balance/ Net Position a. July 1 (MUST match EPg) Feb Position of PY Unaudited Actuals, Section F.2 9791 b. Adjustments/ Restatements 9793, 9795 57,574	4. TOTAL OTHER FINANCING SOURCES/USES		(88,192)	595,969	88,192	(595,969)	-	-	-	
1. Beginning Fund Balance/Net Position 2, 10 10 10 10 10 10 10 10	E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		60,004	121,740	(0)	0	60,003	121,740	734,494	
1. Beginning Fund Balance/Net Position 2, 10 10 10 10 10 10 10 10	F FIIND RALANCE (NET POSITION (Rudget and Actuals MUST match) (F1 a-h)									
a fully 1 (MUST match EFB//ker Position of PV Unaudited Actuals, Section F.2) b. Adjustment/Restaments 9793,7975 57574 c. Adjusted Reginning Fund Balance/Net Position 2. Projected Ending Fund Balance/Net Position, June 30 (E+F.L.c) Components of Ending Net Position a. Net Investment in Capital Assets (See Sections B.6 and G.9) b. Restricted Net Position c. Unrestricted Net Position for Court of Position a. Net Investment in Capital Assets (See Sections B.6 and G.9) b. Restricted Net Position c. Unrestricted Net Position for Court of Position c. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Unvestments 3. Accounts Avaiting Deposit 2. Unvestments 3. Accounts Avaiting Deposit 3. Accounts Receivable 4. Due From Grantor Government 5. Due From Other Funds 6. Stores 7. Prepaid Expenditures (Expensee) 9. Qual to Assets 9. Q	, , , , , , , , , , , , , , , , , , , ,									
Adjustments/Restatements 9792, 9795 57,574 57,57		9791	2,522,911	2,522,911			2,522,911	2,522,911	2,522,911	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.) See cell M128		9793, 9795	57,574	57,574	-		57,574	57,574	57,574	
Components of Ending Net Position a. Net Investment in Capital Assets (See Sections B.6 and G.9) b. Restricted Net Position c. Unrestricted Net Position 9797 2570,116 G.ASSETS 1. Cash In County Treasury 1	c. Adjusted Beginning Fund Balance/Net Position		2,580,485	2,580,485	-	-	2,580,485	2,580,485	2,580,485	
A. Net Investment in Capital Assets (See Sections B.6 and G.9) b. Restricted Net Position c. Unrestricted Net Position 9797 G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury 9110 In Banks In Revolving Fund With Fiscal Agent/Truste Collections Awaiting Deposit 2. Investments 9130 2. Investments 9150 3. Accounts Receivable 4. Due From Grantor Government 9290 4. Due From Other Funds 9310 6. Stores 9320 9330 9330 93093 9. Capital Assets (See Sections B.6 & F.2.a) 9400 9400 9400 9400 9400 9400 9400 940	2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	ee cell M128	2,640,489	2,702,225	(0)	0	2,640,488	2,702,225	3,314,979	
A. Net Investment in Capital Assets (See Sections B.6 and G.9) b. Restricted Net Position c. Unrestricted Net Position 9797 G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury 9110 In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 9150 2. Investments 9160 920 920 920 920 920 920 920 920 920 92	Components of Ending Net Position									
b. Restricted Net Position 9797 c. Unrestricted Net Position 9791 G. ASSETS 1. Cash In County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due From Grantor Government 5. Due From Other Funds 6. Stores 7. Prepaid Expenditures (Expenses) 8. Other Current Assets 9. Capital Assets (See Sections B.6 & F.2.a) 1. Deferred Outflows of Resources 9. 4900 9. 4900 9. 4900 9. 4900 9. 4900 9. 4900 9. 4000 9. 4		9796		132,109				132,109		
G.ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury 9111 In Banks 19120 9130 With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 2. Investments 9150 3. Accounts Receivable 9200 42,223 4. Due From Other Funds 9200 42,223 4. Due From Other Funds 9310 6. Stores 9310 7. Prepaid Expenditures (Expenses) 8. Other Current Assets 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400-9489 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 94	b. Restricted Net Position	9797				0		0		
1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 4. Due From Grantor Government 5. Due From Other Funds 6. Stores 7. Prepaid Expenditures (Expenses) 8. Other Current Assets 9330 9300 9400 9400 9400 9400 9400 9400	c. Unrestricted Net Position	9791		2,570,116		-		2,570,116		
1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receivable 3. Accounts Receivable 4. Due From Grantor Government 5. Due From Other Funds 6. Stores 7. Prepaid Expenditures (Expenses) 8. Other Current Assets 9330 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400 9400 9400 9400 9400 9400 9400 940	C ASSETS					-				
In County Treasury										
In Banks In Revolving Fund In		9110		2,117,884				2,117,884		
In Revolving Fund With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 42,223 4. Due From Grantor Government 9290 172,112 5. Due From Other Funds 6. Stores 9310 6. Stores 9320 7. Prepaid Expenditures (Expenses) 8. Other Current Assets 9340 9400-9489 132,109 1. Total Assets 9400-9489 132,109 1. Deferred Outflows of Resources 9490 1. Deferred Outflows of Resources	Fair Value Adjustment to Cash in County Treasury	9111						-		
With Fiscal Agent/Trustee		9120		380,225				380,225		
Collections Awaiting Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 4. Due From Grantor Government 9290 5. Due From Other Funds 9310 6. Stores 9320 7. Prepaid Expenditures (Expenses) 9330 8. Other Current Assets 9400 9400 9400 9400 9400 9400 9400 9400								-		
2. Investments 9150 3. Accounts Receivable 9200 4. Due From Grantor Government 9290 5. Due From Other Funds 9310 6. Stores 9320 7. Prepaid Expenditures (Expenses) 9330 8. Other Current Assets 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400-9489 10. Total Assets H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 9400								-		
3. Accounts Receivable 9200 42,223 4. Due From Grantor Government 9290 172,112								-		
4. Due From Grantor Government 9290 172,112 5. Due From Other Funds 6. Stores 9320 7. Prepaid Expenditures (Expenses) 9340 9. Capital Assets 9400-9489 10. Total Assets 1. Deferred Outflows of Resources 9490 172,112				42 222				42 222		
5. Due From Other Funds 9310 6. Stores 9320 7. Prepaid Expenditures (Expenses) 9330 8. Other Current Assets 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400-9489 10. Total Assets H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490										
6. Stores 9320				1/2,112				1/2,112		
7. Prepaid Expenditures (Expenses) 9330 9330 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400-9489 10. Total Assets H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 30,993 30								_		
8. Other Current Assets 9340 9. Capital Assets (See Sections B.6 & F.2.a) 9400-9489 132,109 10. Total Assets				30,993				30,993		
9. Capital Assets (See Sections B.6 & F.2.a) 10. Total Assets H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490 9400-9489 132,109 2,875,546 - 2,875,546 - 3,875,546				22,333				-		
10. Total Assets 2,875,546 - 2,875,546 H. DEFERRED OUTFLOWS OF RESOURCES 1. Deferred Outflows of Resources 9490				132,109				132,109		
1. Deferred Outflows of Resources 9490	10. Total Assets					-		2,875,546		
1. Deferred Outflows of Resources 9490	H DEFERRED OUTELOWS OF RESOURCES									
		9490						_		
2. Total Deferred Outflows	2. Total Deferred Outflows	7.73		-		-		-		

Charter School Second Interim Report FY 2022-2023

FY 2022-2023 For the Period July 1, 2022 through January 31, 2023 Accrual Basis Financial Accounting Department Charter Schools Accounting Office

Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)
Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Has board approved a revised budget? (check box below)

CDS #: 37-68338-129395

Charter Approving Entity: San Diego Unified School District

∨ N

County: San Diego SBE Charter #: 1633

Charter School Name: Elevate School

Yes. (Enter board approved revision date below)

Revised Date

Revised Date:						(A + C)	(B + D)	(E + H)	(G-E)
		A	В	С	D	E	F	G	Н
Description	Object Code	Unrestricted Budget	Unrestricted Actuals through 01/31/23	Restricted Budget	Restricted Actuals through 01/31/23	Total Budget	Total Actuals through 01/31/23	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
I. LIABILITIES 1. Accounts Payable 2. Due to Grantor Government 3. Due to Other Funds	9500 9590 9610		101,761				101,761 - -		
4. Current Loans 5. Deferred Revenue 6. Long-term Liabilities 7. Total Liabilities	9640 9650 9660-9669		71,559 173,320		-		- - 71,559 173,320		
J. DEFERRED INFLOWS OF RESOURCES 1. Deferred Inflows of Resources 2. Total Deferred inflows of Resources	9690		-		-		-		
K. ENDING FUND BALANCE/NET POSITION, January 31, 2023 1. Ending Fund Balance/Net Position (G10+H2-17-J2) (MUST agree with F.2)			2,702,226		-		2,702,226		

BUDGET VARIANCE ANALYSIS 2nd Interim Budget vs Preliminary Budget FY 2022-23

_	
Charter School Name:	
	37-68338-129395
arter Approving Entity:	San Diego Unified School District
	San Diego
SBE Charter #:	1633

Instructions:

Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2022)
Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)
Column I "\$ Difference" - will automatically populate

Column J "% Change" - will automatically populate
Column K "Explanation" - provide an explanation if Column J is highlighted in RED

SBE Charter #: LI033	1			2nd Interim Budget vs Favorable / (U		
Description	Object Code	Preliminary Budget (A)	2nd Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change (e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.) =>10% and =>(-10%)
A. REVENUES (8000-8799)						127,0 4444 7 (207,0)
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	1,262,054	1,262,054	-	0%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	91,438	91,438	-	0%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	-	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	3,329,500	3,329,500	-	0%	
Other LCFF Transfers	8091, 8097	· · ·	-	-	0%	
Total, LCFF Sources		4,682,992	4,682,992	-	0%	
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	45,401	45,401	-	0%	
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	8,920	8,920	-	0%	
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290	-	-	-	0%	
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290	10,000	10,000	-	0%	
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290	-	-	-	0%	
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (R		_	-	_	0%	
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290	_	-	_	0%	
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	52,000	52,000	_	0%	
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	-	-	_	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	120,127	120,127	_	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	120,127	120,127	_	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	703,629	703,629	_	0%	
Total - Federal Revenues	0100 0277	940,077	940.077	_	0%	
3. Other State Revenues (8300-8599)		710,077	310,077		070	
State Special Education (Res 6500)	8792	374,896	374,896	_	0%	
State Special Education Mental Health Services (Res 6512)	8590	86,520	86,520	_	0%	
Mandate Block Grant (Res 0000)	8550	6,753	6,753	_	0%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590	0,733	0,733	_	0%	
Common Core Standards Implementation (Res 7405)	8590	_	_	_	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590			_	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590				0%	
Lottery, Unrestricted (Res 1100)	8560	74,522	74,522	_	0%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	29,717	29,717	_	0%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	23,717	23,717		0%	
Other State Revenues (All other resources not reported separately)	8300-8599	224,880	224,880	_	0%	
Total - Other State Revenues	8300-8399	797,288	797,288	_	0%	
4. Local Revenue (8600-8799)		797,200	797,200		070	
All Local Revenues	8600-8799	212,000	212,000	_	0%	
Total - Local Revenues		212,000	212,000	_	0%	
			·			
5. TOTAL REVENUES B. EXPENDITURES AND OTHER OUTGO (1000-7499)		6,632,358	6,632,358	-		
` ,						
1. Certificated Salaries	1100	2.246.025	2 246 025		00/	
Teachers' Salaries	1100	2,246,825	2,246,825	-	0%	
Pupil Support Salaries	1200	204,713	204,713	-	0%	
Supervisors' and Administrators' Salaries	1300	451,813	451,813	-	0%	
Other Certificated Salaries	1900	48,785	48,785	-	0%	
Total, Certificated Salaries		2,952,136	2,952,136	•	0%	
2. Classified Salaries	2100	337,087	337,087		0%	
Instructional Salaries				-		
Support Salaries	2200	91,656	91,656	-	0%	
Supervisors' and Administrators' Salaries	2300	177,530	177,530	-	0%	
Clerical and Office Salaries	2400	216,767	216,767	-	0%	
Other Classified Salaries	2900	-	-	-	0%	
Total, Classified Salaries		823,039	823,039	-	0%	

BUDGET VARIANCE ANALYSIS 2nd Interim Budget vs Preliminary Budget FY 2022-23

Charter School Name: Elevate School CDS #: 37-68338-129395 County: San Diego Unified School District County: San Diego SBE Charter #: 1633

Instructions:

Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2022)
Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)
Column I "\$ Difference" - will automatically populate

Column J "% Change" - will automatically populate

Column K "Explanation" - provide an explanation if Column J is highlighted in RED

				Tuvorubic / (c	Infavorable)	
Description	Object Code	Preliminary Budget (A)	2nd Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	Explanation of Change (e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.) =>10% and =>(-10%)
3. Employee Benefits						, , , , , , , , , , , , , , , , , , ,
STRS	3101-3102	563,858	563,858	-	0%	
PERS	3201-3202	_	_	-	0%	
OASDI/Medicare (Social Security)	3301-3302	105,768	105,768	-	0%	
Health and Welfare Benefits	3401-3402	280,894	280,894	_	0%	
Unemployment Insurance	3501-3502	18,876	18,876		0%	
	3601-3602	49,170	49,170	_	0%	
Workers' Compensation Insurance		49,170	49,170	-		
OPEB, Allocated	3701-3702	-	-	-	0%	
OPEB, Active Employees	3751-3752	-	-	-	0%	
Other Employee Benefits	3901-3902	12,346	12,346	-	0%	
Total, Employee Benefits		1,030,913	1,030,913	•	0%	
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	34,610	34,610	-	0%	
Books and Other Reference Materials	4200	9,583	9,583	-	0%	
Materials and Supplies	4300	152,718	152,718	-	0%	
Non-capitalized Equipment	4400	15,000	15,000	_	0%	
Food (Food used in food-service activities for which the purpose is nutrition)	4700	104,265	104,265		0%	
	4700	316,175	316,175		0%	
Total, Books and Supplies		316,175	316,175		0%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	0%	
Travel and Conferences	5200	8,050	8,050	-	0%	
Dues and Memberships	5300	13,504	13,504	-	0%	
Insurance	5400	63,856	63,856	-	0%	
Operations and Housekeeping Services	5500	81,819	81,819	-	0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	464,876	464,876	-	0%	
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-	0%	
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	742,827	742,827	-	0%	
Communications	5900	45,409	45,409	_	0%	
Total, Services and Other Operating Expenditures	3700	1,420,341	1,420,341		0%	
6. Capital Outlay		1,420,341	1,420,341	-	070	
	6900	20.750	29,750		0%	
Depreciation Expense (See Sections G.9 & F.2.a)	6900	29,750		-		
Total, Capital Outlay		29,750	29,750	-	0%	
7. Other Outgo						
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143		-	-	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213		-	-	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223		-	-	0%	
All Other Transfers	7280-7299		-	-	0%	
Transfers of Indirect Costs (MUST net to zero)	7300-7399		-	-	0%	
Debt Service - Interest	7430-7439		-	-	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439		_	-	0%	
Total, Other Outgo	7137	_	_	_	0%	
8. TOTAL EXPENDITURES		6 572 254	6 572 254		070	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		6,572,354	6,572,354	•		
· · ·		(0.002	(0.000			
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		60,003	60,003			
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)						
1. All Other Financing Sources	8930-8979		_	_		
2. Other Uses	7630-7699		_	_		
			-	-		
3. Contributions between unrestricted and restricted account (MUST net to zero)	8980-8999		-	-		
(Include contribution to the unfunded cost of Special Education)						
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-		
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		60,003	60,003	_		