

# GRANADA HILLS CHARTER

TO: Governing Board

DATE: March 23, 2020

FROM: Lisa Nilles, Chief Financial Officer

SUBJECT: APPROVAL – 2019-20 Second Interim Report

Attached please find the Granada Hills Charter (GHC) 2019-20 Second Interim Financial Report. California Education Code Section 47604.33 requires charter schools to file interim financial reports twice a year. The first report covers the financial and budgetary status for the period ending October 31<sup>st</sup>. The second report covers the period ending January 31<sup>st</sup>. The GHC Second Interim Financial Report reflects all changes since the First Interim Revision approved by the Governing Board in December 2019. Also attached is the Second Interim Financial Report – Form 62I, which was prepared using the California Department of Education’s Standardized Account Code Structure (SACS) Financial Reporting Software as requested by the chartering authority, Los Angeles Unified School District (LAUSD).

Staff recommends the Governing Board approve the 2019-20 Second Interim Financial Report, as presented.

**Summary of Financial Changes by Fund:** The information below reflects changes from the Second Interim Revision by Fund.

## **Charter School Fund (62)**

Fund 62 is the school’s primary operating fund. As a result of the changes noted below, the projected ending fund balance as of June 30, 2020, has decreased \$298,834 from \$19,200,533 to \$18,901,699.

*Revenues:* Total revenue projections have decreased \$358,187 as noted below:

- Local Control Funding Formula (LCFF) – Decreased by \$635,125 to account for a downward trend in estimated P-2 ADA.
- Federal Revenue – Increased by \$47,841 to reflect adjustments in Title I (\$6,624), Title II (-\$65), Title IV- High School ASSETs (-\$17,812), Federal IDEA (\$1,563), SMAA (\$52,531) and Federal Child Nutrition (\$5,000).

- Other State Revenue – Increased by \$243,008 to reflect the following adjustments: State Child Nutrition (-\$71,396), Low Performing Block Grant (\$1,188), Other Miscellaneous State Revenue (-\$3,000), and Charter School Facility Grant - SB740 (\$316,216). The Charter School Facility Grant was awarded in February 2020.
- Other Local Revenue – Decreased by \$13,911 overall. The most significant adjustment would be a decrease to Leases & Rentals due to the loss of revenue from Valor on the Devonshire site (\$180,000) which has been mostly offset by increases in the area of interest received and adjustments to other miscellaneous revenues.

*Expenditures:* Overall, total projected expenditures have decreased by \$59,353, as follows:

- Salaries & Benefits – Based on current encumbrances and actuals to date, certificated salary projections have been increased by \$249,157 and classified salary projections have been reduced by \$263,140. Benefits reflect a decrease of \$521,036. This is primarily due to additional true up of health and welfare projections.
- Books and Supplies – Increased \$107,838 based on current encumbrances and actuals to date, with the most significant increase related to general materials and supplies.
- Other Operating – Increased by \$360,101 based on current encumbrances and actuals to date, primarily due to increased outside provider contract costs, which would include the cost of \$96,750 incurred in this current fiscal year to implement and convert to the Escape Financial System.
- Debt Services and Other Outgo – No significant changes to report.

### **Facility Rental Fund (63)**

Fund 63 accounts for the revenues and expenses relating to GHC facilities rentals. No changes to report.

### **Devonshire LLC (64)**

Fund 64 is used to account for the Devonshire property purchase and all financial activities of school's related party, 17081 Devonshire LLC. As a result of the changes noted below, the projected ending fund balance as of June 30, 2020, has decreased \$299,750 from \$2,649,148 to \$2,349,398.

*Revenues:* Total revenue projections have increased \$325,852 due to a projected increase in interest earned.

*Expenditures:* Total projected expenditures have increased by \$631,079 due to a projected increase in other outgo which is reflective of the first capitalized interest payment.

*Prior Year Audit Adjustment* - There is a recognized prior-year audit adjustment to debt service interest and premium on investments, as outlined in the Audit Report presented to the Board in January. This resulted in an increase of \$5,477.

**Associated Student Body – ASB (65)**

Fund 65, formerly reported as Fund 95, is used to account for the financial activity of the school's ASB. As a result of the changes noted below, the projected ending fund balance as of June 30, 2020, has increased \$110,000 from \$405,726 to \$515,726.

*Expenditures:* Overall, total projected expenditures have decreased by \$110,000 in books and supplies based on current encumbrances and expenditures.

cc: Brian Bauer, Executive Director



FUND 62 - UNRESTRICTED PROGRAMS

FUND 62 - RESTRICTED PROGRAMS

2019-20 SECOND INTERIM BUDGET

2019-20

		FUND 62 - UNRESTRICTED PROGRAMS								FUND 62 - RESTRICTED PROGRAMS								Charter Facility		
		Unrestricted	Lottery	EPA	Title I	SPED	DOR	Perkins	Title II	AHA	Title IV	Cafeteria	Snacks	Medi-cal	Facilities	Grant	Prop39	Lottery	CTEIG	
Account Codes		0000	1100	1400	3010	3310	3410	3550	4035	4124	4127	5310	5320	5640	5810	6,030	6230	6300	6387	
<b>A. REVENUES</b>																				
1) LCFF Sources	8010 - 8099	41,979,689	-	9,327,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2) Federal Revenues	8100 - 8299	52,531	-	-	835,438	1,002,459	70,614	78,261	143,397	8,926	61,369	1,364,760	65,000	-	375,000	-	-	-	-	
3) Other State Revenues	8300 - 8599	217,514	712,873	-	-	-	-	-	-	-	-	107,471	-	-	-	316,216	-	251,058	868,731	
4) Other Local Revenues	8600 - 8799	1,136,770	-	-	-	-	-	-	-	-	-	790,000	-	-	-	-	-	-	-	
5) TOTAL REVENUES		43,386,504	712,873	9,327,485	835,438	1,002,459	70,614	78,261	143,397	8,926	61,369	2,262,231	65,000	-	375,000	316,216	-	251,058	868,731	
<b>B. EXPENDITURES</b>																				
1) Certificated Salaries	1000 - 1999	22,389,507	-	-	68,312	-	-	2,000	-	3,000	-	-	-	-	-	-	-	-	-	
2) Classified Salaries	2000 - 2999	6,151,333	-	-	30,000	-	25,939	-	-	105,578	-	869,400	-	-	-	-	-	-	-	
3) Employee Benefits	3000 - 3999	10,429,037	-	-	30,323	-	376	392	-	26,763	-	424,351	-	-	-	-	-	-	-	
4) Books & Supplies	4000 - 4999	1,722,211	657,171	-	619	-	-	34,330	-	12,788	-	1,119,779	-	-	-	-	30,042	251,058	1,646	
5) Services, Other Expenses	5000 - 5999	8,065,674	36,775	-	-	-	-	37,812	-	16,020	-	110,792	65,000	-	-	-	-	-	-	
Direct Cost Transfers	5710	(11,001,493)	-	9,327,485	665,493	1,002,459	44,299	-	194,793	26,000	-	(1,000)	-	-	-	316,216	-	-	-	
6) Capital Outlay	6000 - 6999	357,326	-	-	-	-	-	-	-	-	-	27,809	-	-	4,214	-	-	-	1,550	
7) Other Outgo	7100 - 7299																			
8) Indirect Cost Transfers	7400 - 7499	736,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9) TOTAL EXPENDITURES	7300 - 7399	(54,391)	-	-	40,691	-	-	3,727	9,973	-	-	-	-	-	-	-	-	-	-	
		38,795,319	693,946	9,327,485	835,438	1,002,459	70,614	78,261	204,766	190,149	-	2,551,131	65,000	-	4,214	316,216	30,042	251,058	3,196	
<b>C. EXCESS (DEFICIENCY) OF REV/EXP</b>		<b>4,591,185</b>	<b>18,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,369)</b>	<b>(181,223)</b>	<b>61,369</b>	<b>(288,900)</b>	<b>-</b>	<b>-</b>	<b>370,786</b>	<b>-</b>	<b>(30,042)</b>	<b>-</b>	<b>865,535</b>	
<b>D. OTHER FINANCING SOURCES/USES</b>																				
1) Interfund Transfers																				
a) Transfers In	8910 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Transfers Out	7610 - 7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2) Other Sources/Uses																				
a) Sources	8930 - 8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Uses	7630 - 7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3) Contributions	8980 - 8999	(4,519,912)	-	-	-	-	-	-	61,369	181,223	(61,369)	260,433	-	-	-	-	-	-	-	
4) TOTAL OTHER FINANCING SOURCES/USES		(4,519,912)	-	-	-	-	-	-	61,369	181,223	(61,369)	260,433	-	-	-	-	-	-	-	
<b>E. CHANGE IN NET POSITION</b>		<b>71,273</b>	<b>18,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,467)</b>	<b>-</b>	<b>-</b>	<b>370,786</b>	<b>-</b>	<b>(30,042)</b>	<b>-</b>	<b>865,535</b>	
<b>F. NET POSITION</b>																				
1) Beginning Balance																				
a) As of July 1, Unaudited	9791	16,661,808	-	-	-	-	-	-	-	-	-	201,782	-	-	122,228	-	546,771	-	13,995	
b) Audit Adj/Restatement	9793/9795	67,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c) As of July 1, Audited		16,729,447	-	-	-	-	-	-	-	-	-	201,782	-	-	122,228	-	546,771	-	13,995	
2) Ending Balance, June 30		16,800,720	18,927	-	-	-	-	-	-	-	-	173,315	-	-	493,014	-	516,729	-	879,530	

2019-20 SECOND INTERIM BUDGET

2019-20

		FUND 62 - RESTRICTED PROGRAMS											FUND 62	FUND 63	FUND 64	FUND 65
		TK-8												FACILITIES	DEVONSHIRE	ASB
		SPED	SPED	PD	LPBG	STRS	QATAR	KOREAN	Donation	Walton	LADWP	IB Misc	CHARTER			
Account Codes		6500	6501	7311	7510	7690	9004	9012	9020	9100	9119	9120	TOTAL	TOTAL	TOTAL	TOTAL
<b>A. REVENUES</b>																
1) LCFF Sources	8010 - 8099	-	-	-	-	-	-	-	-	-	-	-	51,307,174	-	-	-
2) Federal Revenues	8100 - 8299	-	-	-	-	-	-	-	-	-	-	-	4,057,755	-	-	-
3) Other State Revenues	8300 - 8599	-	-	-	1,188	1,643,210	-	-	-	-	-	-	4,118,261	-	-	-
4) Other Local Revenues	8600 - 8799	2,916,104	225,000	-	-	-	34,046	3,000	500	325,000	50,000	1,000	5,481,420	110,000	723,127	1,000,000
5) TOTAL REVENUES		2,916,104	225,000	-	1,188	1,643,210	34,046	3,000	500	325,000	50,000	1,000	64,964,610	110,000	723,127	1,000,000
<b>B. EXPENDITURES</b>																
1) Certificated Salaries	1000 - 1999	3,054,844	-	-	-	-	-	-	-	-	-	-	25,517,663	-	-	-
2) Classified Salaries	2000 - 2999	1,085,726	-	-	-	-	-	-	-	-	-	-	8,267,976	50,000	-	-
3) Employee Benefits	3000 - 3999	1,712,631	-	-	-	1,643,210	-	-	-	-	-	-	14,267,083	6,030	-	-
4) Books & Supplies	4000 - 4999	57,005	830	-	2,442	-	6,000	1,700	500	-	12,813	2,792	3,913,726	-	-	900,000
5) Services, Other Expenses	5000 - 5999	1,572,991	-	-	31,205	-	1,000	-	-	-	4,500	-	9,941,769	20	-	-
Direct Cost Transfers	5710	(1,270,928)	224,170	28,527	59,246	-	27,046	-	-	325,000	32,687	-	-	-	-	-
6) Capital Outlay	6000 - 6999	-	-	-	-	-	-	-	-	-	-	-	390,899	113,847	70,669	-
7) Other Outgo	7100 - 7299															
8) Indirect Cost Transfers	7400 - 7499	782,091	-	-	-	-	-	-	-	-	-	-	1,518,206	-	915,692	-
9) TOTAL EXPENDITURES	7300 - 7399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		6,994,360	225,000	28,527	92,893	1,643,210	34,046	1,700	500	325,000	50,000	2,792	63,817,322	169,897	986,361	900,000
<b>C. EXCESS (DEFICIENCY) OF REV/EXP</b>		(4,078,256)	-	(28,527)	(91,705)	-	-	1,300	-	-	-	(1,792)	1,147,288	(59,897)	(263,234)	100,000
<b>D. OTHER FINANCING SOURCES/USES</b>																
1) Interfund Transfers																
a) Transfers In	8910 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Transfers Out	7610 - 7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Other Sources/Uses																
a) Sources	8930 - 8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Uses	7630 - 7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3) Contributions	8980 - 8999	4,078,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4) TOTAL OTHER FINANCING SOURCES/USES		4,078,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>E. CHANGE IN NET POSITION</b>		-	-	(28,527)	(91,705)	-	-	1,300	-	-	-	(1,792)	1,147,288	(59,897)	(263,234)	100,000
<b>F. NET POSITION</b>																
1) Beginning Balance																
a) As of July 1, Unaudited	9791	-	-	28,527	106,705	-	-	2,164	-	-	-	2,792	17,686,772	1,602,983	2,607,154	415,726
b) Audit Adj/Restatement	9793/9795	-	-	-	-	-	-	-	-	-	-	-	67,639	-	5,478	-
c) As of July 1, Audited		-	-	28,527	106,705	-	-	2,164	-	-	-	2,792	17,754,411	1,602,983	2,612,632	415,726
2) Ending Balance, June 30		-	-	-	15,000	-	-	3,464	-	-	-	1,000	18,901,699	1,543,086	2,349,398	515,726

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	51,481,475.00	51,942,299.00	28,070,453.00	51,307,174.00	(635,125.00)	-1.2%
2) Federal Revenue		8100-8299	3,952,343.00	4,009,914.00	1,687,467.44	4,057,755.00	47,841.00	1.2%
3) Other State Revenue		8300-8599	3,763,826.00	3,875,253.00	1,402,595.24	4,118,261.00	243,008.00	6.3%
4) Other Local Revenue		8600-8799	6,483,410.00	7,022,606.00	4,628,926.82	7,314,547.00	291,941.00	4.2%
5) TOTAL, REVENUES			65,681,054.00	66,850,072.00	35,789,442.50	66,797,737.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	25,419,364.00	25,268,506.00	14,062,993.35	25,517,663.00	(249,157.00)	-1.0%
2) Classified Salaries		2000-2999	8,645,444.00	8,581,116.00	4,571,579.77	8,317,976.00	263,140.00	3.1%
3) Employee Benefits		3000-3999	14,660,890.00	14,794,149.00	7,188,361.18	14,273,113.00	521,036.00	3.5%
4) Books and Supplies		4000-4999	4,381,530.00	4,815,888.00	2,379,621.01	4,813,726.00	2,162.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,337,728.00	9,581,688.00	4,979,598.98	9,941,789.00	(360,101.00)	-3.8%
6) Depreciation		6000-6999	588,562.00	587,688.00	4,900.00	575,415.00	12,273.00	2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,814,319.00	1,802,819.00	1,878,273.16	2,433,898.00	(631,079.00)	-35.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			64,847,837.00	65,431,854.00	35,065,327.45	65,873,580.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			833,217.00	1,418,218.00	724,115.05	924,157.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			833,217.00	1,418,218.00	724,115.05	924,157.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	20,121,315.41	22,380,274.22		22,380,274.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		5,477.78	5,477.78	New
c) As of July 1 - Audited (F1a + F1b)			20,121,315.41	22,380,274.22		22,385,752.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,121,315.41	22,380,274.22		22,385,752.00		
2) Ending Net Position, June 30 (E + F1e)			20,954,532.41	23,798,492.22		23,309,909.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	11,944,446.80	7,325,151.81		7,932,895.03		
b) Restricted Net Position		9797	0.00	529,061.10		26,188.88		
c) Unrestricted Net Position		9790	9,010,085.61	15,944,279.31		15,350,825.09		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	32,197,275.00	31,033,207.00	16,429,862.00	29,561,017.00	(1,472,190.00)	-4.7%
Education Protection Account State Aid - Current Year		8012	8,697,650.00	9,374,770.00	4,401,148.00	9,260,688.00	(114,082.00)	-1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	(435,728.00)	(435,728.00)	New
<b>LCFF Transfers</b>								
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	10,586,550.00	11,534,322.00	7,239,443.00	12,921,197.00	1,386,875.00	12.0%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>51,481,475.00</b>	<b>51,942,299.00</b>	<b>28,070,453.00</b>	<b>51,307,174.00</b>	<b>(635,125.00)</b>	<b>-1.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	1,329,737.00	1,424,760.00	690,335.32	1,429,760.00	5,000.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	976,606.00	1,000,896.00	581,426.38	1,002,459.00	1,563.00	0.2%
Title I, Part A, Basic	3010	8290	810,000.00	828,814.00	421,297.00	835,438.00	6,624.00	0.8%
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	130,000.00	143,462.00	71,715.00	143,397.00	(65.00)	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%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	262,500.00	88,107.00	(138,514.61)	70,295.00	(17,812.00)	-20.2%
Career and Technical Education	3500-3599	8290	68,500.00	78,261.00	8,696.18	78,261.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	375,000.00	445,614.00	52,512.17	498,145.00	52,531.00	11.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,952,343.00</b>	<b>4,009,914.00</b>	<b>1,687,467.44</b>	<b>4,057,755.00</b>	<b>47,841.00</b>	<b>1.2%</b>
<b>OTHER STATE REVENUE</b>								
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	165,618.00	178,867.00	54,338.90	107,471.00	(71,396.00)	-39.9%
Mandated Costs Reimbursements		8550	214,713.00	212,514.00	212,514.00	212,514.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	951,456.00	963,931.00	263,999.77	963,931.00	0.00	0.0%
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	316,216.00	316,216.00	New
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	780,829.00	868,731.00	868,730.87	868,731.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,651,210.00	1,651,210.00	3,011.70	1,649,398.00	(1,812.00)	-0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,763,826.00</b>	<b>3,875,253.00</b>	<b>1,402,595.24</b>	<b>4,118,261.00</b>	<b>243,008.00</b>	<b>6.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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	650,000.00	650,000.00	378,642.75	725,000.00	75,000.00	11.5%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	903,015.00	923,015.00	490,715.32	723,015.00	(200,000.00)	-21.7%
Interest		8660	455,000.00	455,000.00	550,126.66	780,852.00	325,852.00	71.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	11.00	10,150.56	10,151.00	10,140.00	92181.8%
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	3,191,349.00	3,109,561.00	1,807,767.55	3,139,104.00	29,543.00	1.0%
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	1,284,046.00	1,885,019.00	1,391,523.98	1,936,425.00	51,406.00	2.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,483,410.00</b>	<b>7,022,606.00</b>	<b>4,628,926.82</b>	<b>7,314,547.00</b>	<b>291,941.00</b>	<b>4.2%</b>
<b>TOTAL, REVENUES</b>			<b>65,681,054.00</b>	<b>66,850,072.00</b>	<b>35,789,442.50</b>	<b>66,797,737.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,153,792.00	19,618,034.00	10,820,101.10	19,733,556.00	(115,522.00)	-0.6%
Certificated Pupil Support Salaries		1200	3,243,700.00	3,505,107.00	1,966,370.86	3,530,247.00	(25,140.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,905,474.00	1,924,637.00	1,120,237.79	1,927,400.00	(2,763.00)	-0.1%
Other Certificated Salaries		1900	2,116,398.00	220,728.00	156,283.60	326,460.00	(105,732.00)	-47.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>25,419,364.00</b>	<b>25,268,506.00</b>	<b>14,062,993.35</b>	<b>25,517,663.00</b>	<b>(249,157.00)</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,242,472.00	2,394,396.00	1,113,558.93	2,167,549.00	226,847.00	9.5%
Classified Support Salaries		2200	2,244,657.00	2,345,012.00	1,327,372.68	2,369,171.00	(24,159.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,148,852.00	1,145,597.00	663,242.24	1,195,491.00	(49,894.00)	-4.4%
Clerical, Technical and Office Salaries		2400	1,998,421.00	2,252,379.00	1,233,022.57	2,107,382.00	144,997.00	6.4%
Other Classified Salaries		2900	1,011,042.00	443,732.00	234,383.35	478,383.00	(34,651.00)	-7.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,645,444.00</b>	<b>8,581,116.00</b>	<b>4,571,579.77</b>	<b>8,317,976.00</b>	<b>263,140.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,740,931.00	5,807,687.00	2,311,632.74	5,850,513.00	(42,826.00)	-0.7%
PERS		3201-3202	1,648,232.00	1,608,238.00	801,192.89	1,520,457.00	87,781.00	5.5%
OASDI/Medicare/Alternative		3301-3302	1,054,764.00	1,065,536.00	556,020.06	1,034,796.00	30,740.00	2.9%
Health and Welfare Benefits		3401-3402	5,854,970.00	5,952,888.00	3,318,908.06	5,505,024.00	447,864.00	7.5%
Unemployment Insurance		3501-3502	17,035.00	16,927.00	9,311.96	16,912.00	15.00	0.1%
Workers' Compensation		3601-3602	344,958.00	342,873.00	191,295.47	345,411.00	(2,538.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,660,890.00</b>	<b>14,794,149.00</b>	<b>7,188,361.18</b>	<b>14,273,113.00</b>	<b>521,036.00</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	556,956.00	590,926.00	529,915.95	598,205.00	(7,279.00)	-1.2%
Books and Other Reference Materials		4200	14,500.00	13,839.00	3,249.82	14,994.00	(1,155.00)	-8.3%
Materials and Supplies		4300	2,697,574.00	2,935,772.00	1,137,540.23	2,887,459.00	48,313.00	1.6%
Noncapitalized Equipment		4400	112,500.00	275,351.00	227,440.76	313,068.00	(37,717.00)	-13.7%
Food		4700	1,000,000.00	1,000,000.00	481,474.25	1,000,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,381,530.00</b>	<b>4,815,888.00</b>	<b>2,379,621.01</b>	<b>4,813,726.00</b>	<b>2,162.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	2,025,000.00	1,907,168.00	1,070,544.50	1,907,168.00	0.00	0.0%
Travel and Conferences		5200	332,376.00	344,124.00	119,975.06	353,220.00	(9,096.00)	-2.6%
Dues and Memberships		5300	92,550.00	99,825.00	94,524.77	107,260.00	(7,435.00)	-7.4%
Insurance		5400-5450	333,209.00	386,615.00	282,766.00	386,615.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,083,000.00	1,090,458.00	495,724.18	1,090,458.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,412,988.00	2,054,156.00	764,534.73	2,102,745.00	(48,589.00)	-2.4%
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	2,899,830.00	3,540,637.00	2,065,131.55	3,835,167.00	(294,530.00)	-8.3%
Communications		5900	158,775.00	158,705.00	86,398.19	159,156.00	(451.00)	-0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,337,728.00</b>	<b>9,581,688.00</b>	<b>4,979,598.98</b>	<b>9,941,789.00</b>	<b>(360,101.00)</b>	<b>-3.8%</b>

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	588,562.00	587,688.00	4,900.00	575,415.00	12,273.00	2.1%
TOTAL, DEPRECIATION			588,562.00	587,688.00	4,900.00	575,415.00	12,273.00	2.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	1,308,406.00	1,296,906.00	740,981.36	1,296,906.00	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	505,913.00	505,913.00	1,137,291.80	1,136,992.00	(631,079.00)	-124.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,814,319.00	1,802,819.00	1,878,273.16	2,433,898.00	(631,079.00)	-35.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			64,847,837.00	65,431,854.00	35,065,327.45	65,873,580.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		