

GRANADA HILLS CHARTER HIGH SCHOOL

TO: Governing Board

DATE: January 28, 2019

FROM: Erin Lillibridge, Chief Business Officer

SUBJECT: APPROVAL – 2018-19 First Interim Report and Multi-Year Financial Projections

Attached please find the Granada Hills Charter High School (GHC) 2018-19 First 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 31st. The second report covers the period ending January 31st. The GHC First Interim Financial Report reflects all changes since the Revised Budget approved by the Governing Board in September 2018. Attached also is the First Interim Financial Report prepared on forms as requested by the chartering authority, Los Angeles Unified School District (LAUSD).

Staff recommends the Governing Board approve the 2018-19 First Interim Financial Report, as presented.

Summary of Financial Changes by Fund: The information below reflects changes from the 2018-19 GHC Revised Budget presented in September 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, 2019, has increased \$342,576 from \$14.306 million to \$14.648 million.

Revenues: Overall, total revenues have been revised up over \$2.260 million, with the largest relating to the inclusion of the state's on-behalf STRS payment (this amount, totaling over \$1.543 million, is offset by an equal adjustment in expenses). Without the STRS adjustment, revenues increased by \$717,710 from the September Revised Budget, as follows:

- Local Control Funding Formula (LCFF) – Increased \$138,808 to account for updated enrollment (based on CBEDS day total of 4,703), unduplicated count (certified in December at 2,487 or 52.9% of total enrollment), and the First Period (P1) Attendance Report (submitted to the state in January at 4,593.76).
- Federal Revenues – Up \$55,402 to reflect two prior year School-Based Medical Administrative Activities (SMAA) payments (\$45,866 in total) and an increase in the Perkins Grant (\$9,536).
- Other State Revenues – Increased by close to \$2.0 million to reflect the following: inclusion of the state's estimated on-behalf STRS payment (\$1.543 million), lottery apportionment increase relating to prior year adjustment (\$84,562), and the year one allocation of the Charter School Facilities Incentive Grant (\$375,000).
- Other Local Revenues – Increased \$60,700 to reflect an increase in Special Education grants (\$53,437) and other minor adjustments (\$7,263) in interest, dividends, and miscellaneous revenue estimates.

Expenditures: Overall, total expenditures have increased by around \$1.918 million, with the largest relating to the inclusion of the state's on-behalf STRS expense (this amount, totaling over \$1.543 million, is offset by an equal adjustment in revenues). Without the STRS adjustment, total expenditures decreased by \$375,134 from the September Revised Budget, as follows:

- Salaries & Benefits – Certificated salaries reduced down \$357,198 based on current encumbrances and actuals to date. Classified salaries decreased by \$177,464 based on current encumbrances and actuals to date. Benefits increased \$1.543 million to fully expense the state's on-behalf STRS payment, offset by a \$464,475 downward revision based on revised salary expenses and 2019 medical benefit rates.
- Books & Supplies – Increased \$69,590 based on current encumbrances and actuals to date.
- Other Operating – Decreased by \$395,635 based on current encumbrances and actuals to date.
- Capital Outlay – Adjusted up \$1.675 million relating to TK-8 Devonshire construction (\$1.260 million in architect fees), Charter School Facilities Incentive Grant (\$246,657), and depreciation expense (\$61,583) based on prior year actuals. Expenses will be capitalized at year-end, and if appropriate, reimbursed with 2019 bond financing for the Devonshire construction project.
- Debt Service & Other Outgo – Increased by \$25,743 to reflect LAUSD oversight fee upward revision (corresponds with LCFF changes).

Facility Rental Fund (63)

Fund 63 accounts for the revenues and expenses relating to GHC facilities rentals. Interim period adjustment reflects a \$10,000 increase in permit fee estimates and a \$121,018 increase to the depreciation expense based on prior year actuals.

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. Minor adjustment moving \$5,300 fee payment from Fund 64 to Fund 62.

Associated Student Body - ASB (95)

Fund 95 is used to account for the financial activity of the school's ASB. No changes have been made since the September Revised Budget.

cc: Brian Bauer, Executive Director

2018-19 FIRST INTERIM BUDGET

		FUND 62 - UNRESTRICTED PROGRAMS								FUND 62 - RESTRICTED PROGRAMS							
2018-19		Unrestricted	Lottery	EPA	Title I	SPED	DOR	Perkins	Title II	Title IV	Cafeteria	Snacks	Medi-cal	Facilities	Prop39	Lottery	CTEIG
Account Codes		0000	1100	1400	3010	3310	3410	3550	4035	4124	5310	5320	5640	6030	6230	6300	6387
A. REVENUES																	
1) LCFF Sources	8010 - 8099	39,260,849	-	7,310,123	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Federal Revenues	8100 - 8299	45,866	-	-	812,451	898,927	70,614	68,567	132,632	212,500	1,200,000	62,636	23,178	-	-	-	-
3) Other State Revenues	8300 - 8599	1,064,671	746,994	-	-	-	-	-	-	-	100,000	-	-	375,000	-	279,632	964,957
4) Other Local Revenues	8600 - 8799	946,295	-	-	-	-	-	-	-	-	650,603	-	-	-	-	-	-
5) TOTAL REVENUES		41,317,681	746,994	7,310,123	812,451	898,927	70,614	68,567	132,632	212,500	1,950,603	62,636	23,178	375,000	-	279,632	964,957
B. EXPENDITURES																	
1) Certificated Salaries	1000 - 1999	18,939,454	-	-	102,549	-	-	1,500	-	3,000	-	-	-	-	-	-	-
2) Classified Salaries	2000 - 2999	5,662,509	-	-	30,000	-	27,060	-	-	108,747	742,135	-	-	-	-	-	-
3) Employee Benefits	3000 - 3999	9,215,321	-	-	45,435	-	290	283	-	28,186	439,485	-	-	-	-	-	-
4) Books & Supplies	4000 - 4999	995,588	646,500	-	1,221	-	-	39,700	-	56,567	1,015,239	38,356	-	-	-	279,632	-
5) Services, Other Expenses	5000 - 5999	6,450,199	53,865	-	-	-	-	23,819	-	15,000	90,119	-	-	128,343	-	-	-
Direct Cost Transfers	5710	(8,185,592)	46,629	7,310,123	593,748	898,927	43,264	-	126,184	1,000	(25,280)	24,280	23,178	-	-	-	-
6) Capital Outlay	6000 - 6999	2,496,427	-	-	-	-	-	-	-	-	31,416	-	-	246,657	548,860	-	964,957
7) Other Outgo	7100 - 7299																
	7400 - 7499	687,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8) Indirect Cost Transfers	7300 - 7399	(49,211)	-	-	39,498	-	-	3,265	6,448	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES		36,211,705	746,994	7,310,123	812,451	898,927	70,614	68,567	132,632	212,500	2,293,114	62,636	23,178	375,000	548,860	279,632	964,957
C. EXCESS (DEFICIENCY) OF REV/EXP		5,105,976	-	-	-	-	-	-	-	-	(342,511)	-	-	-	(548,860)	-	-
D. OTHER FINANCING SOURCES/USES																	
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	(3,561,045)	-	-	-	-	-	-	-	-	342,511	-	-	-	-	-	-
4) TOTAL OTHER FINANCING SOURCES/USES		(3,561,045)	-	-	-	-	-	-	-	-	342,511	-	-	-	-	-	-
E. CHANGE IN NET POSITION		1,544,931	-	-	-	-	-	-	-	-	-	-	-	-	(548,860)	-	-
F. NET POSITION																	
1) Beginning Balance																	
a) As of July 1, Unaudited	9791	13,103,486.95	-	-	-	-	-	-	-	-	-	-	-	-	548,860.46	-	-
b) Audit Adj/Restatement	9793/9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) As of July 1, Audited		13,103,486.95	-	-	-	-	-	-	-	-	-	-	-	-	548,860.46	-	-
2) Ending Balance, June 30		14,648,417.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SPED	SPED	STRS	QATAR	KOREAN	GSNP	LADWP	IB Misc	FUND 62 CHARTER	FUND 63 FACILITIES	FUND 64 DEVONSHIRE	FUND 95 ASB	UNRESTRICTED	RESTRICTED	COMBINED
6500	6501	7690	9004	9012	9100	9119	9120	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
-	-	-	-	-	-	-	-	46,570,972	-	-	-	46,570,972	-	46,570,972
-	-	-	-	-	-	-	-	3,527,371	-	-	-	45,866	3,481,505	3,527,371
-	-	1,542,594	-	-	-	-	-	5,073,848	-	-	-	1,811,665	3,262,183	5,073,848
2,687,756	203,437	-	32,816	4,000	50,000	45,000	410	4,620,317	130,000	386,950	1,200,000	946,295	5,390,972	6,337,267
2,687,756	203,437	1,542,594	32,816	4,000	50,000	45,000	410	59,792,508	130,000	386,950	1,200,000	49,374,798	12,134,660	61,509,458
2,509,570	-	-	-	-	-	-	-	21,556,073	-	-	-	18,939,454	2,616,619	21,556,073
922,597	-	-	-	-	-	-	-	7,493,048	50,000	-	-	5,662,509	1,880,539	7,543,048
1,579,486	-	1,542,594	-	-	-	-	-	12,851,080	5,148	-	-	9,215,321	3,640,907	12,856,228
45,000	-	-	2,518	7,083	-	15,808	2,035	3,145,247	-	-	1,300,000	1,642,088	2,803,159	4,445,247
1,282,500	17,088	-	-	500	-	2,100	-	8,063,533	-	-	-	6,504,064	1,559,469	8,063,533
(1,151,718)	186,349	-	31,816	-	50,000	27,092	-	-	-	-	-	(828,840)	828,840	-
-	-	-	-	-	-	-	-	4,288,317	184,700	-	-	2,496,427	1,976,590	4,473,017
717,337	-	-	-	-	-	-	-	1,404,347	-	289,150	-	687,010	1,006,487	1,693,497
-	-	-	-	-	-	-	-	-	-	-	-	(49,211)	49,211	-
5,904,772	203,437	1,542,594	34,334	7,583	50,000	45,000	2,035	58,801,646	239,848	289,150	1,300,000	44,268,822	16,361,822	60,630,644
(3,217,016)	-	-	(1,518)	(3,583)	-	-	(1,625)	990,862	(109,848)	97,800	(100,000)	5,105,976	(4,227,162)	878,814
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,217,016	-	-	1,518	-	-	-	-	-	-	-	-	(3,561,045)	3,561,045	-
3,217,016	-	-	1,518	-	-	-	-	-	-	-	-	(3,561,045)	3,561,045	-
-	-	-	-	(3,583)	-	-	(1,624.94)	990,862	(109,848)	97,800	(100,000)	1,544,931	(666,117)	878,814
-	-	-	-	3,583.28	-	-	1,624.94	13,657,555.63	1,674,662.39	2,882,223.63	386,696.76	13,103,486.95	5,497,651.46	18,601,138.41
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,583.28	-	-	1,624.94	13,657,555.63	1,674,662.39	2,882,223.63	386,696.76	13,103,486.95	5,497,651.46	18,601,138.41
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	14,648,417.95	1,564,814.39	2,980,023.63	286,696.76	14,648,417.95	4,831,534.78	19,479,952.73

**2018-19 FIRST INTERIM BUDGET
MULTI-YEAR FINANCIAL PROJECTIONS
ALL FUNDS COMBINED**

		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
		UNRESTRICTED FUNDS				RESTRICTED FUNDS				COMBINED FUNDS			
A. REVENUES	Account Codes												
1) LCFF Sources	8010 - 8099	43,919,840	46,570,972	48,270,714	49,767,739	-	-	-	-	43,919,840	46,570,972	48,270,714	49,767,739
2) Federal Revenues	8100 - 8299	106,301	45,866	-	-	3,511,991	3,481,505	3,387,713	3,387,713	3,618,292	3,527,371	3,387,713	3,387,713
3) Other State Revenues	8300 - 8599	1,648,387	1,811,665	935,483	945,182	2,196,601	3,262,183	2,268,337	2,269,662	3,844,988	5,073,848	3,203,820	3,214,844
4) Other Local Revenues	8600 - 8799	1,101,134	946,295	960,740	340,740	5,459,504	5,390,972	5,239,784	5,330,412	6,560,638	6,337,267	6,200,524	5,671,152
5) TOTAL REVENUES		46,775,662	49,374,798	50,166,937	51,053,661	11,168,096	12,134,660	10,895,834	10,987,787	57,943,758	61,509,458	61,062,771	62,041,448
B. EXPENDITURES													
1) Certificated Salaries	1000 - 1999	19,094,540	18,939,454	19,521,127	19,751,477	2,582,165	2,616,619	2,607,678	2,669,951	21,676,705	21,556,073	22,128,805	22,421,428
2) Classified Salaries	2000 - 2999	5,524,333	5,662,509	6,126,033	6,276,392	1,912,704	1,880,539	2,001,561	2,024,439	7,437,037	7,543,048	8,127,594	8,300,831
3) Employee Benefits	3000 - 3999	8,864,662	9,215,321	10,048,359	10,664,110	3,499,205	3,640,907	3,764,267	3,893,161	12,363,867	12,856,228	13,812,626	14,557,271
4) Books & Supplies	4000 - 4999	1,579,108	1,642,088	1,673,748	1,705,079	2,723,769	2,803,159	2,785,111	2,818,385	4,302,877	4,445,247	4,458,859	4,523,464
5) Services, Other Expenses	5000 - 5999	5,517,841	6,504,064	6,709,180	6,912,167	2,039,731	1,559,469	1,583,431	1,626,627	7,557,571	8,063,533	8,292,611	8,538,794
6) Capital Outlay	6000 - 6999	518,291	2,496,427	1,118,291	1,118,291	214,930	1,976,590	410,297	408,157	733,221	4,473,017	1,528,588	1,526,448
7) Other Outgo	7100 - 7299												
	7400 - 7499	549,866	687,010	704,007	497,677	944,400	1,006,487	1,004,553	1,017,994	1,494,266	1,693,497	1,708,560	1,515,671
8) Direct/Indirect Costs	7300 - 7399	(42,936)	(49,211)	(49,211)	(49,211)	42,936	49,211	49,211	49,211	-	-	-	-
9) TOTAL EXPENDITURES		41,605,705	44,268,822	45,099,786	46,124,234	13,959,839	16,361,822	14,957,857	15,259,673	55,565,544	60,630,644	60,057,643	61,383,907
C. EXCESS (DEFICIENCY) OF REV/EXP		5,169,957	5,105,976	5,067,151	4,929,427	(2,791,743)	(4,227,162)	(4,062,023)	(4,271,886)	2,378,214	878,814	1,005,128	657,541
D. OTHER FINANCING SOURCES/USES													
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	(3,011,993)	(3,561,045)	(4,003,560)	(4,220,288)	3,011,993	3,561,045	4,003,560	4,220,288	-	-	-	-
4) TOTAL OTHER FINANCING SOURCES/USES		(3,011,993)	(3,561,045)	(4,003,560)	(4,220,288)	3,011,993	3,561,045	4,003,560	4,220,288	-	-	-	-
E. CHANGE IN NET POSITION		2,157,963	1,544,931	1,063,591	709,139	220,251	(666,117)	(58,463)	(51,598)	2,378,214	878,814	1,005,128	657,541
F. NET POSITION													
1) Beginning Balance													
a) As of July 1, Unaudited	9791	10,985,991	13,103,487	14,648,418	15,712,009	5,273,014	5,497,651	4,831,535	4,773,072	16,259,005	18,601,138	19,479,953	20,485,081
b) Audit Adj/Restatement	9793/9795	(36,884)	-	-	-	803	-	-	-	(36,081)	-	-	-
c) As of July 1, Audited		10,949,107	13,103,487	14,648,418	15,712,009	5,273,817	5,497,651	4,831,535	4,773,072	16,222,924	18,601,138	19,479,953	20,485,081
2) Ending Balance, June 30		13,107,070	14,648,418	15,712,009	16,421,148	5,494,068	4,831,535	4,773,072	4,721,474	18,601,138	19,479,953	20,485,081	21,142,622

PLANNING ASSUMPTIONS

	2019-20	2020-21	2021-22	2022-23	2023-24
1 ENROLLMENT					
2 TK/K	144	144	144	144	144
3 Grade 1	120	120	120	120	120
4 Grade 2	0	120	120	120	120
5 Grade 3	0	0	120	120	120
6 Grade 4	0	0	0	120	120
7 Grade 5	0	0	0	0	120
8 Grade 6	120	120	120	120	120
9 Grade 7	0	120	120	120	120
10 Grade 8	0	0	120	120	120
11 Total Enrollment	384	624	864	984	1,104
13 ATTENDANCE					
15 Capture Rate (95%)	365	593	821	935	1,049
17 DEMOGRAPHICS					
18 Special Education	19	31	43	49	55
19 English Learners	19	31	43	49	55
20 Free & Reduced Price Meals	134	218	302	344	386
21 Foster Youth	0	0	0	0	0
22 Unduplicated Count	136	221	306	349	392
23 Unduplicated Count %	35.42%	35.42%	35.42%	35.47%	35.51%
24 STAFFING					
25 Instructional					
26 Teacher - TK-3 (24:1)	11.0	16.0	21.0	21.0	21.0
27 Teacher - 4-8 (30:1) + Language	5.0	9.0	12.0	16.0	20.0
28 Teacher - SPED (20:1)	1.0	2.0	2.0	2.0	3.0
29 Library Aide	0.0	0.0	1.0	1.0	1.0
30 Instructional Aide	8.0	13.5	18.0	20.0	22.0
31 Total Instructional	25.0	40.5	54.0	60.0	67.0
32 Administrative					
33 Administrative Director	1.0	1.0	1.0	1.0	1.0
34 Assistant Administrative Director	1.0	1.0	1.0	1.0	1.0
35 English Learner Coordinator	0.0	0.0	0.5	0.5	0.5
36 IB PYP/MYP Coordinators	0.0	0.0	1.0	1.0	1.5
37 Special Education Coordinator	0.0	0.0	0.5	0.5	1.0
38 Total Administrative	2.0	2.0	4.0	4.0	5.0
39 Pupil Support					
40 Counselor	0.0	1.0	1.0	1.0	1.0
41 Psychologist	1.0	1.0	1.0	1.0	1.0
42 Nurse	0.2	0.2	0.5	0.5	1.0
43 Building & Grounds Worker	1.0	2.0	3.0	3.0	4.0
44 Campus Aide	1.0	2.0	3.0	3.0	4.0
46 Total Pupil Support	3.2	6.2	8.5	8.5	11.0
47 Office/Clerical/Technical					
48 School Administrative Assistant	1.0	1.0	1.0	1.0	1.0
49 Office Assistant	1.0	1.0	1.0	2.0	2.0
50 Instructional Technology Assistant	1.0	1.0	1.0	1.0	1.0
51 Total Office/Clerical/Technical	3.0	3.0	3.0	4.0	4.0
53 Total Position Count	33.2	51.7	69.5	76.5	87.0

PLANNING BUDGET

	2019-20	2020-21	2021-22	2022-23	2023-24
1 Revenues*					
2 LCFF	3,342,815	5,586,955	7,946,153	9,238,465	10,507,667
3 Federal	122,825	199,661	276,497	314,915	353,333
4 Other State	222,442	533,136	713,780	857,301	949,183
5 Other Local	4,680	7,822	11,125	12,934	14,711
6 Total Revenue	3,692,762	6,327,574	8,947,555	10,423,615	11,824,894
8 Expenditures					
9 Certificated Salaries					
10 Administration	260,000	260,000	453,548	453,548	551,745
11 Teachers	1,641,248	2,606,688	3,379,040	3,765,216	4,247,936
12 Substitute Teachers	16,412	26,067	33,790	37,652	42,479
13 Pupil Support	114,926	213,203	231,514	231,514	262,032
14 Total Certificated	2,032,586	3,105,958	4,097,892	4,487,930	5,104,192
16 Classified Salaries					
17 Instructional Support	74,131	125,096	185,328	203,861	222,394
18 Pupil Support	77,901	155,802	233,703	233,703	311,604
19 Clerical/Technical	158,106	158,106	158,106	190,935	190,935
20 Total Classified	310,138	439,004	577,137	628,499	724,933
22 Employee Benefits					
23 STRS (17.10%/18.10%/18.10%/17.60%)	347,572	562,178	741,718	789,876	898,338
24 PERS (20.7%/23.4%/24.5%/25.0%/25.0%)	59,671	95,022	130,794	145,340	167,641
25 PARS	872	1,235	1,623	1,768	2,039
26 OASDI	17,786	25,177	33,099	36,044	41,575
27 Medicare	33,969	51,402	67,788	74,188	84,522
28 Unemployment Insurance	1,171	1,772	2,338	2,558	2,915
29 Workers' Compensation	24,341	36,832	48,574	53,160	60,565
30 H&W (Med/Dental/Vision/Life)	410,281	659,250	923,813	1,076,197	1,315,481
31 Total Benefits	895,665	1,432,868	1,949,746	2,179,131	2,573,075
32 Total Salaries & Benefits	3,238,389	4,977,830	6,624,775	7,295,560	8,402,200
34 Other Outgo					
35 Oversight Fee (1% LCFF)	33,428	55,870	79,462	92,385	105,077
36 SPED Transfers to LAUSD (20% SPED)	58,869	97,710	138,283	160,983	183,397
37 Debt Service Interest	-	-	1,500,000	3,000,000	3,000,000
38 Total Outgo	92,297	153,580	1,717,745	3,253,368	3,288,474
40 Books and Supplies	266,440	334,200	422,200	429,000	478,000
42 Services and Other Operating	127,515	152,118	189,471	199,383	210,660
44 Total Expenditures	3,724,640	5,617,729	8,954,191	11,177,311	12,379,334
46 Change in Net Position	(31,878)	709,845	(6,636)	(753,696)	(554,440)
48 Beginning Balance	-	(31,878)	677,967	671,331	(82,365)
50 Ending Balance	(31,878)	677,967	671,331	(82,365)	(636,805)
51 as percent of Total Expenditures	-0.86%	12.07%	7.50%	-0.74%	-5.14%

*Revenue assumptions include only entitlement funding (no application-based funding included at this time). GHC expects to be eligible and apply for SB 740 lease reimbursement funding for Devonshire campus.

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: Granada Hills Charter High School
(continued)
CDS #: 19647331933746
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 0572
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF/Revenue Limit Sources				
State Aid - Current Year	8011	28,167,724.00	-	28,167,724.00
Education Protection Account State Aid - Current Year	8012	7,310,123.00	-	7,310,123.00
State Aid - Prior Years	8019	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	11,093,125.00	-	11,093,125.00
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-
Total, LCFF/Revenue Limit Sources		46,570,972.00	-	46,570,972.00
2. Federal Revenues				
Every Student Succeeds Act (Title I-V)	8290	45,866.00	1,319,942.00	1,365,808.00
Special Education - Federal	8181, 8182	-	-	-
Child Nutrition - Federal	8220	-	1,262,636.00	1,262,636.00
Donated Food Commodities	8221	-	-	-
Other Federal Revenues	8110, 8260-8299	-	898,927.00	898,927.00
Total, Federal Revenues		45,866.00	3,481,505.00	3,527,371.00
3. Other State Revenues				
Special Education - State	StateRevSE	-	-	-
All Other State Revenues	StateRevAO	1,811,665.00	3,262,183.00	5,073,848.00
Total, Other State Revenues		1,811,665.00	3,262,183.00	5,073,848.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	946,295.00	5,390,972.00	6,337,267.00
Total, Local Revenues		946,295.00	5,390,972.00	6,337,267.00
5. TOTAL REVENUES				
		49,374,798.00	12,134,660.00	61,509,458.00
B. EXPENDITURES				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	14,696,478.00	1,789,243.00	16,485,721.00
Certificated Pupil Support Salaries	1200	2,421,814.00	695,764.00	3,117,578.00
Certificated Supervisors' and Administrators' Salaries	1300	1,632,692.00	130,112.00	1,762,804.00
Other Certificated Salaries	1900	188,470.00	1,500.00	189,970.00
Total, Certificated Salaries		18,939,454.00	2,616,619.00	21,556,073.00
2. Non-certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	1,206,614.00	896,916.00	2,103,530.00
Non-certificated Support Salaries	2200	1,387,147.00	743,203.00	2,130,350.00
Non-certificated Supervisors' and Administrators' Sal.	2300	919,895.00	80,720.00	1,000,615.00
Clerical and Office Salaries	2400	1,762,727.00	132,640.00	1,895,367.00
Other Non-certificated Salaries	2900	386,126.00	27,060.00	413,186.00
Total, Non-certificated Salaries		5,662,509.00	1,880,539.00	7,543,048.00
3. Employee Benefits				
STRS	3101-3102	3,003,533.00	1,933,817.00	4,937,350.00
PERS	3201-3202	905,386.00	327,917.00	1,233,303.00
OASDI / Medicare / Alternative	3301-3302	709,222.00	188,388.00	897,610.00
Health and Welfare Benefits	3401-3402	4,329,667.00	1,141,824.00	5,471,491.00
Unemployment Insurance	3501-3502	12,296.00	2,237.00	14,533.00
Workers' Compensation Insurance	3601-3602	255,217.00	46,724.00	301,941.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: Granada Hills Charter High School
(continued)
CDS #: 19647331933746
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 0572
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
OPEB, Allocated	3701-3702	-	-	-
OPEB, Active Employees	3751-3752	-	-	-
Other Employee Benefits	3901-3902	-	-	-
Total, Employee Benefits		9,215,321.00	3,640,907.00	12,856,228.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	402,500.00	279,632.00	682,132.00
Books and Other Reference Materials	4200	19,625.00	1,500.00	21,125.00
Materials and Supplies	4300	1,086,181.00	1,530,086.68	2,616,267.68
Noncapitalized Equipment	4400	133,782.00	28,585.00	162,367.00
Food	4700	-	963,356.00	963,356.00
Total, Books and Supplies		1,642,088.00	2,803,159.68	4,445,247.68
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	600,000.00	1,020,000.00	1,620,000.00
Travel and Conferences	5200	279,427.00	10,519.00	289,946.00
Dues and Memberships	5300	72,970.00	4,419.00	77,389.00
Insurance	5400	278,564.00	-	278,564.00
Operations and Housekeeping Services	5500	979,950.00	-	979,950.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,800,352.00	165,093.00	1,965,445.00
Transfers of Direct Costs	5700-5799	(828,840.00)	828,840.00	-
Professional/Consulting Services and Operating Expend.	5800	2,340,901.00	359,438.00	2,700,339.00
Communications	5900	151,900.00	-	151,900.00
Total, Services and Other Operating Expenditures		5,675,224.00	2,388,309.00	8,063,533.00

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: Granada Hills Charter High School
(continued)
CDS #: 19647331933746
Charter Approving Entity: Los Angeles Unified
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Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

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- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170	-	-	-
Buildings and Improvements of Buildings	6200	1,669,786.00	1,760,474.00	3,430,260.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-
Equipment	6400	308,350.00	-	308,350.00
Equipment Replacement	6500	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	6900	518,291.00	216,116.00	734,407.00
Total, Capital Outlay		2,496,427.00	1,976,590.00	4,473,017.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-
All Other Transfers	7281-7299	465,710.00	717,337.00	1,183,047.00
Transfers of Indirect Costs	7300-7399	(49,211.00)	49,211.00	-
Debt Service:				
Interest	7438	221,300.00	289,150.00	510,450.00
Principal (for modified accrual basis only)	7439	-	-	-
Total, Other Outgo		637,799.00	1,055,698.00	1,693,497.00
8. TOTAL EXPENDITURES		44,268,822.00	16,361,821.68	60,630,643.68
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		5,105,976.00	(4,227,161.68)	878,814.32
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	-	-	-
2. Less: Other Uses	7630-7699	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(3,512,045.00)	3,512,045.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(3,512,045.00)	3,512,045.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,593,931.00	(715,116.68)	878,814.32
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	13,103,486.95	5,497,651.46	18,601,138.41
b. Adjustments to Beginning Balance	9793, 9795	-	-	-
c. Adjusted Beginning Balance		13,103,486.95	5,497,651.46	18,601,138.41
2. Ending Fund Balance, June 30 (E + F.1.c.)		14,697,417.95	4,782,534.78	19,479,952.73
Components of Ending Fund Balance :				
a. Nonspendable				
Revolving Cash (equals object 9130)	9711	-	-	-
Stores (equals object 9320)	9712	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: Granada Hills Charter High School
 (continued) _____
 CDS #: 19647331933746
 Charter Approving Entity: Los Angeles Unified
 County: Los Angeles
 Charter #: 0572
 Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
All Others	9719	-	-	-
b Restricted	9740	-	-	-
c. Committed				
Stabilization Arrangements	9750	-	-	-
Other Commitments	9760	-	-	-
d. Assigned		14,697,417.95	4,782,534.78	19,479,952.73
Other Assignments	9780	-	-	-
e Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	-	-	-
Unassigned/Unappropriated Amount	9790	-	-	-

Cost Cente Granada Hills Charter					-	FALSE
FY19 1ST INTERIM REPORT						
FI CHARTER SCHOOL - FUND 62						
DUE DATE	November 26, 2018 (Monday)					
					June 30, 2019 Estimated	Oct 31, 2018 Actuals
					Actuals	(4 months)
					12 months	
A.	REVENUES (Summary- -See details below)			Object Codes		
1)	LCFF Sources	8010-8099			46,570,972.00	13,564,811.35
2)	Federal Revenue	8100-8299			3,527,371.00	851,092.83
3)	Other State Revenue	8300-8599			5,073,848.00	1,040,073.88
4)	Other Local Revenue	8600-8799			4,620,317.00	1,582,203.10
5)	TOTAL REVENUES				59,792,508.00	17,038,181.16
B.	EXPENSES					
1)	Certificated Salaries	1000-1999			21,556,073.00	6,228,856.88
2)	Classified Salaries	2000-2999			7,493,048.00	2,324,331.60
3)	Employee Benefits	3000-3999			12,851,080.00	3,380,952.91
4)	Books & Supplies	4000-4999			3,065,420.00	1,135,606.90
5)	Services and Other Operating Expenses	5000-5999			8,063,533.00	2,343,194.47
6)	Depreciation	6000-6999			4,288,317.00	165,974.23
7)	Other Outgo (excluding Transfers of indirect Costs)	7100-7299, 7400-7499			1,404,347.00	506,006.36
8)	Other Outgo - Transfers of Indirect Costs	7300-7399			-	-
9)	TOTAL EXPENSES				58,721,818.00	16,084,923.35
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE					
C.	OTHER FINANCING SOURCES & USES				1,070,690.00	953,257.81
D.	OTHER FINANCING SOURCES/USES					
1)	Interfund Transfers					
a)	Transfers In	8900-8929				
b)	Transfers Out	7600-7629				
2)	Other Sources/Uses					
a)	Sources	8930-8979			-	-
b)	Uses	7630-7699			-	-
3)	Contributions	8980-8999			-	-
4)	TOTAL OTHER FINANCING SOURCES/USES				-	-
E.	NET INCREASE (DECREASE) IN NET ASSET				1,070,690.00	953,257.81
F.	NET POSITION					
1)	Beginning Net Position					
a)	As of July 1, 2018, unaudited	9791			13,103,487.00	13,103,487.00
b)	Audit Adjustments	9793			-	-
c)	As of July 1 - Audited (F1a + F1b)				13,103,487.00	13,103,487.00
d)	Other Restatements	9795			-	-
e)	Adjusted Beginning Net Position (F1c + F1d)				13,103,487.00	13,103,487.00
2)	Ending Net Position, June 30 (E + F1e)				14,174,177.00	14,056,744.81
	Components of Ending Net Position					
a)	Net Investment in Capital Assets	9796			-	-
b)	Restricted Net Position	9797			-	-
c)	Unrestricted Net Position	9790			14,174,177.00	14,056,744.81

Cost Center Granada Hills Charter				-	FALSE
FY19 1ST INTERIM REPORT					
FI CHARTER SCHOOL - FUND 62					
DUE DATE November 26, 2018 (Monday)					
				June 30, 2019 Estimated Actuals	Oct 31, 2018 Actuals
Revenues (DETAILS)				(12 months)	(4 months)
1)	LCFF Sources	SACS Object	Resource Code		
	Principal Apportionment				
	State Aid - Current Year	8011	0000	28,167,724.00	7,792,964.00
	State Aid - Prior Years	8019	0000	-	(0.15)
	Education Protection Account State Aid (EPA) - CY	8012	1400	7,310,123.00	2,000,185.00
	LCFF Transfers				
	Unrestricted LCFF Transfers - Current Year	8091	0000	-	-
	All Other LCFF Transfer- Current Year	8091	0000	-	-
	Transfers to Charter Schools in lieu of Property Taxes	8096	0000	-	-
	In Lieu of PropTax - Prior Year	8096	0000	11,093,125.00	3,771,662.50
	Property Taxes Transfers	8097	0000	-	-
	LCFF/Revenue Limit Transfers - Prior Years	8099	0000	-	-
	TOTAL LCFF SOURCES			46,570,972.00	13,564,811.35
2)	Federal Revenue				
	Maintenance and Operations	8110			
	Special Ed: IDEA Basic Local Assistance - CY	8181	3310		
	Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310		
	Special Education Discretionary Grants	8182	3310		
	Child Nutrition Programs	8220	5310	1,200,000.00	467,031.00
	Donated Food Commodities	8221	5310	-	-
	Interagency Contracts Between LEAs	8285	9010	898,927.00	310,143.12
	NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	812,451.00	-
	NCLB: T1,Part A Basic School Support	8290	3020	-	-
	NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	-	-
	Vocational and Applied Technology Education	8290	3500-3699	68,567.00	-
			3012,3030,		
	Other No Child Left Behind	8290	4126,5510	-	-
	Safe and Drug Free Schools	8290	3700-3799	-	-
	NCLB:TII, Part A, Teacher Quality	8290	4035	132,632.00	-
	NCLB:TII, Part A, Administrator Training	8290	4036	-	-
	NCLB:TII, Part D, Enhancing Education Through Technolog	8290	4045	-	-
	NCLB:TII, Part D, Enhancing Education Through Technolog	8290	4046	-	-
	NCLB:TIII,Immigrant Education Program	8290	4201	-	-
	NCLB:TIII, Limited English Proficient (LEP) Student Progra	8290	4203	-	-
	NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCSGP)	8290	4610	-	-
	Med-Cal Billing Option (Medical Assistance Program)	8290	5640	23,178.00	23,178.33
	All Other Federal Revenues:	8290	5810	391,616.00	50,740.38
	Others (please insert description below)				
	ESSA: Title IV, Part B 21st Century	8290	4124	212,500.00	-
	Dept. of Rehabilitations: We can work grant	8290	3410	70,614.00	-
	Child Nutrition: CACFP	8220	5320	62,636.00	4,874.38
	Other Federal Rev.	8290	0000	45,866.00	45,866.00
	TOTAL FEDERAL REVENUE			3,527,371.00	851,092.83
3)	Other State Revenue				
	Other State Apportionments				
	Special Education Master Plan				
	Special Education AB602 - Current Year	8311	6500		
	Special Education AB602 - Prior Years	8311	6500		
	All Other State Apportionments - Current Year	8311	6500	-	-
	All Other State Apportionments - Prior Years	8319	6500	-	-
	Child Nutrition: School Program	8520	5310	100,000.00	39,371.10
	Mandated Costs Reimbursement	8550	0000	1,054,133.00	-
	Lottery:Unrestricted (Non Prop 20)	8560	1100	746,994.00	13,611.54
	State Lottery- Instructional Materials-Prop 20	8560	6300	279,632.00	22,134.24

Cost Cente Granada Hills Charter					-	FALSE
FY19 1ST INTERIM REPORT						
FI CHARTER SCHOOL - FUND 62						
DUE DATE November 26, 2018 (Monday)						
		After School Education and Safety (ASES)	8590	6010	-	-
		Charter School Facility Grant	8590	6030	375,000.00	-
		California Clean Energy Jobs Act (Prop 39)	8590	6230	-	-
		Educator Effectiveness	8590	6264	-	-
		Career Technical Education Incentive Grant Program (CTE)	8590	6387	964,957.00	964,957.00
		Drug/Alcohol/Tobacco Funds	8590	6690	-	-
		School Based Coordination Program	8590	7250	-	-
		College Readiness Block Grant	8590	7338	-	-
		Specialized Secondary	8590	7370	-	-
		Quality Education Investment Act	8590	7400	-	-
		Common Core Standards Implementation Funds	8590	7405	-	-
		All other State Revenues:	8590	7810	1,553,132.00	-
		Others (please insert description below)				
		STRS On Behalf Pension Contribution	8590	7690	1,542,594.00	-
		Other State Revenue	8590	0	10,538.00	-
		TOTAL OTHER STATE REVENUE			5,073,848.00	1,040,073.88
	4)	Other Local Revenues				
		Sales				
		Sale of Equipment/Supplies	8631	0000	-	-
		Sale of Publications	8632	0000	-	-
		Food Service Sales	8634	5310	650,000.00	229,957.20
		Other Sales	8639	0000	-	-
		Leases & Rentals	8650	0000	340,740.00	94,080.00
		Interest	8660	0000	375,000.00	71,786.63
		Net Increase (Decrease) in the Fair Value of Investments	8662	0000	(20,000.00)	(4,192.56)
		Fees and Contracts				
		Child Development Parent Fees	8673	0000	-	-
		Transportation Fees from Individuals	8675	0000	-	-
		Interagency Services	8677	9010	2,687,756.00	919,971.42
		All Other Fees & Contracts	8689	0000	-	-
		Other Local Revenues	8689	0000	383,384.00	253,512.44
		Others (please insert description below)				
		Grants	8672	0000	34,500.00	-
		Fund Raising/Others	8699	9120	410.00	410.00
		Prior Year				
		All Other Local	8699	9004	32,816.00	16,408.00
			8699	9012	4,000.00	-
			8699	9100	50,000.00	50,000.00
			8699	9119	45,000.00	-
			8699	5310	603.00	-
			8699	0000	216,055.00	186,694.44
		Tuition	8710	0000	-	-
		All Other Transfers In	8781-8783	0000	-	-
		Transfers of Apportionments				
		Special Education SELPA Transfers				
		From Districts or Charter Schools	8791	6500	203,437.00	17,088.00
		From County Offices	8792	6500	-	-
		From JPAs	8793	6500	-	-
		Other Transfers of Apportionments				
		From Districts or Charter Schools	8791	0000	-	-
		From County Offices	8792	0000	-	-
		From JPAs	8793	0000	-	-
		All Other Transfers in from All Others	8799	0000	-	-
		TOTAL OTHER LOCAL REVENUE			4,620,317.00	1,582,203.13
		TOTAL REVENUES			59,792,508.00	15,998,107.31

Cost Center Granada Hills Charter						-	FALSE
FY19 1ST INTERIM REPORT							
FI CHARTER SCHOOL - FUND 62							
DUE DATE November 26, 2018 (Monday)							
						June 30, 2019 Estimated Actuals	Oct 31, 2018 Actuals
Expenses by Sub-object				SACS Object	FUNC		(4 months)
1)	Certificated Salaries						
		Teachers' Salaries	1100	1000	16,485,721.00	4,728,236.36	
		Librarians	1200	2420	388,012.00	119,131.97	
		Guidance, Welfare, & Counseling Services	1200	3110	2,394,911.00	715,950.08	
		Pupil Support Salaries	1200	3140	334,655.00	96,774.91	
		Supervisors' and Administrators' Salaries	1300	2700	1,451,435.00	480,498.40	
		Other Certificated Salaries	1900	2100	501,339.00	88,265.16	
		TOTAL CERTIFICATED SALARIES			21,556,073.00	6,228,856.88	
2)	Classified Salaries						
		Classified Instructional Salaries	2100	1000	2,103,530.00	596,862.36	
		Classified Supervisors' and Administrators' Salaries	2300	2100	1,000,615.00	48,997.60	
		Clerical, Technical and Office Salaries	2400	2700	1,895,367.00	619,249.79	
		Classified Transportation Salaries	2200	3600	-	-	
		Classified Food Services Salaries	2200	3700	661,415.00	294,782.14	
		Classified Maintenance & Operations	2200	8100	1,224,427.00	673,391.45	
		Other Classified	2900	2100	607,694.00	91,048.26	
		TOTAL CLASSIFIED SALARIES			7,493,048.00	2,324,331.60	
3)	Employee Benefits						
		EE Ben - STRS - Certificated			4,937,350.00	975,835.39	
		EE Ben - STRS - Certificated - Instruction	3101	1000	4,152,439.00	742,793.10	
		EE Ben - STRS - Certificated - Instructional Library, Media,	3101	2420	11,366.00	2,978.04	
		EE Ben - STRS - Certificated - School Administration	3101	2700	234,988.00	76,353.20	
		EE Ben - STRS - Certificated - Guidance & Counseling Ser	3101	3110	386,407.00	116,556.72	
		EE Ben - STRS - Certificated - Health Services	3101	3140	51,891.00	18,400.09	
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	100,259.00	18,754.24	
		EE Ben - STRS - Classified			-	-	
		EE Ben - STRS - Classified - Instruction	3102	1000	-	-	
		EE Ben - STRS - Classified - Instructional Supv and Adm	3102	2100	-	-	
		EE Ben - STRS - Classified - School Administration	3102	2700	-	-	
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-	-	
		EE Ben - STRS - Classified - Food Services	3102	3700	-	-	
		EE Ben - STRS - Classified - Plant Maintenance & Operati	3102	8100	-	-	
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-	-	
		EE Ben - PERS - Certificated			91,703.00	24,699.87	
		EE Ben - PERS - Certificated - Instruction	3201	1000	75,267.00	20,217.21	
		EE Ben - PERS - Certificated - Instructional Library, Media	3201	2420	-	-	
		EE Ben - PERS - Certificated - School Administration	3201	2700	-	-	
		EE Ben - PERS - Certificated - Guidance & Counseling Se	3201	3110	-	-	
		EE Ben - PERS - Certificated - Health Services	3201	3140	-	-	
		EE Ben - PERS - Certificated - Other General Admin	3201	2100	16,436.00	4,482.66	
		EE Ben - PERS - Classified			1,140,932.00	353,353.10	
		EE Ben - PERS - Classified - Instruction	3202	1000	318,331.00	92,924.79	
		EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100	82,263.00	25,988.42	
		EE Ben - PERS - Classified - School Administration	3202	2700	44,647.00	13,141.15	
		EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-	-	
		EE Ben - PERS - Classified - Food Services	3202	3700	255,883.00	81,609.42	
		EE Ben - PERS - Classified - Plant Maintenance & Operati	3202	8100	407,152.00	131,926.20	
		EE Ben - PERS - Classified - Other General Administration	3202	2100	32,656.00	7,763.12	
		EE Ben - OASDI Reg - Certificated			32,580.00	9,172.34	
		EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	26,938.00	7,633.64	
		EE Ben - OASDI Reg - Certificated - Instructional Library, M	3301	2420	-	-	
		EE Ben - OASDI Reg - Certificated - School Administration	3301	2700	-	-	
		EE Ben - OASDI Reg - Certificated - Guidance & Counselin	3301	3110	-	-	
		EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-	-	
		EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100	5,642.00	1,538.70	

Cost Cente Granada Hills Charter					-	FALSE	
FY19 1ST INTERIM REPORT							
FI CHARTER SCHOOL - FUND 62							
DUE DATE	November 26, 2018 (Monday)						
					403,561.00	127,904.20	
			EE Ben - OASDI Reg - Classified				
			EE Ben - OASDI Reg - Classified - Instruction	3302	1000	109,317.00	31,989.17
			EE Ben - OASDI Reg - Classified - Instructional Supervision	3302	2100	28,652.00	9,405.11
			EE Ben - OASDI Reg - Classified - School Administration	3302	2700	15,323.00	4,668.76
			EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-	-
			EE Ben - OASDI Reg - Classified - Food Services	3302	3700	89,400.00	28,979.93
			EE Ben - OASDI Reg - Classified - Plant Maintenance & Op	3302	8100	149,035.00	49,982.01
			EE Ben - OASDI Reg - Classified - Other General Administ	3302	2100	11,834.00	2,879.22
						312,141.00	90,331.71
			EE Ben - OASDI Medicare - Certificated				
			EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	239,120.00	68,568.24
			EE Ben - OASDI Medicare - Certificated - Instructional Libr	3301	2420	1,013.00	265.26
			EE Ben - OASDI Medicare - Certificated - School Administr	3301	2700	21,142.00	6,967.21
			EE Ben - OASDI Medicare - Certificated - Guidance & Cour	3301	3110	34,436.00	10,385.70
			EE Ben - OASDI Medicare - Certificated - Health Services	3301	3140	7,300.00	1,660.91
			EE Ben - OASDI Medicare - Certificated - Other General Ac	3301	2100	9,130.00	2,484.39
						107,059.00	33,669.73
			EE Ben - OASDI Medicare - Classified				
			EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	30,503.00	8,667.53
			EE Ben - OASDI Medicare - Classified - Instructional Super	3302	2100	6,838.00	2,237.57
			EE Ben - OASDI Medicare - Classified - School Administrat	3302	2700	3,585.00	1,091.92
			EE Ben - OASDI Medicare - Classified - Pupil Transportati	3302	3600	-	-
			EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	27,761.00	8,661.33
			EE Ben - OASDI Medicare - Classified - Plant Maintenance	3302	8100	34,950.00	11,971.59
			EE Ben - OASDI Medicare - Classified - Other General Adn	3302	2100	3,422.00	1,039.79
			EE Ben - Retirement in Lieu of OASDI - Cert				
			EE Ben - Retirement in Lieu of OASDI - Cert - Instruction	3301	1000	-	-
			EE Ben - Retirement in Lieu of OASDI - Cert - Instructional	3301	2420	-	-
			EE Ben - Retirement in Lieu of OASDI - Cert - School Admi	3301	2700	-	-
			EE Ben - Retirement in Lieu of OASDI - Cert - Guidance &	3301	3110	-	-
			EE Ben - Retirement in Lieu of OASDI - Cert - Health Servi	3301	3140	-	-
			EE Ben - Retirement in Lieu of OASDI - Cert - Other Gener	3301	2100	-	-
						38,342.00	9,597.17
			EE Ben - Retirement in Lieu of OASDI - Classified				
			EE Ben - Retirement in Lieu of OASDI - Class - Instruction	3302	1000	13,893.00	3,554.32
			EE Ben - Retirement in Lieu of OASDI - Class - Instructiona	3302	2100	351.00	98.22
			EE Ben - Retirement in Lieu of OASDI - Class - School Adr	3302	2700	-	-
			EE Ben - Retirement in Lieu of OASDI - Class - Pupil Trans	3302	3600	-	-
			EE Ben - Retirement in Lieu of OASDI - Class - Food Servi	3302	3700	22,159.00	4,904.81
			EE Ben - Retirement in Lieu of OASDI - Class - Plant Maint	3302	8100	251.00	92.11
			EE Ben - Retirement in Lieu of OASDI - Class - Other Gene	3302	2100	1,688.00	947.71
						3,484,160.00	1,061,846.51
			EE Ben - Health & Welfare Benefits - Certificated				
			EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	2,772,252.00	849,617.41
			EE Ben - Health & Welfare Benefits - Cert - Instructional Lit	3401	2420	5,504.00	1,674.54
			EE Ben - Health & Welfare Benefits - Cert - School Adminis	3401	2700	175,589.00	54,021.81
			EE Ben - Health & Welfare Benefits - Cert - Guidance & Co	3401	3110	372,161.00	112,892.99
			EE Ben - Health & Welfare Benefits - Cert - Health Services	3401	3140	58,447.00	18,581.32
			EE Ben - Health & Welfare Benefits - Cert - Other General	3401	2100	100,207.00	25,058.44
						1,987,331.00	601,541.54
			EE Ben - Health & Welfare Benefits - Classified				
			EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	535,446.00	165,698.76
			EE Ben - Health & Welfare Benefits - Class - Instructional S	3402	2100	100,142.00	33,360.92
			EE Ben - Health & Welfare Benefits - Class - School Admir	3402	2700	78,982.00	20,063.07
			EE Ben - Health & Welfare Benefits - Class - Pupil Transpo	3402	3600	-	-
			EE Ben - Health & Welfare Benefits - Class - Food Services	3402	3700	516,007.00	160,914.29
			EE Ben - Health & Welfare Benefits - Class - Plant Mainten	3402	8100	692,132.00	205,526.44
			EE Ben - Health & Welfare Benefits - Class - Other Genera	3402	2100	64,622.00	15,978.06
						10,768.00	3,113.98
			EE Ben - Unemployment Insurance - Certificated				
			EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	8,248.00	2,364.41
			EE Ben - Unemployment Insurance - Cert - Instructional Lib	3501	2420	35.00	9.15
			EE Ben - Unemployment Insurance - Cert - School Adminis	3501	2700	729.00	240.31
			EE Ben - Unemployment Insurance - Cert - Guidance & Co	3501	3110	1,189.00	358.14
			EE Ben - Unemployment Insurance - Cert - Health Services	3501	3140	252.00	57.48
			EE Ben - Unemployment Insurance - Cert - Other General	3501	2100	315.00	84.49

Cost Center Granada Hills Charter						-	FALSE
FY19 1ST INTERIM REPORT							
FI CHARTER SCHOOL - FUND 62							
DUE DATE November 26, 2018 (Monday)							
		Other Supplies	4300	2700	727,449.00	267,756.43	
		Pupil Transportation	4300	3600	-	-	
		Food Service Supplies	4700	3700	963,356.00	269,616.01	
		TOTAL BOOKS AND SUPPLIES			3,065,420.00	1,135,606.90	
	5)	Services and Other Operating Expenses					
		Personal Services- School Administration	5800	2700	-	-	
		Personal Services- Other Gen Administration	5800	7200	522,905.00	141,201.80	
		Travel and Conference - School Administration	5200	2700	53,000.00	15,067.55	
		Travel and Conference - Other Gen Administration	5200	7200	236,946.00	26,060.74	
		Due and Memberships - School Administration	5300	2700	4,340.00	1,440.00	
		Due and Memberships - Other Gen Administration	5300	7200	73,049.00	12,259.91	
		Insurance-School Administration	5400	2700	-	-	
		Insurance - Other General Administration	5400	7200	278,564.00	150,253.06	
		Operation and Housekeeping Services	5500	8100	979,950.00	295,620.28	
		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8700	1,965,445.00	337,394.45	
		Transfers of Direct Cost - School Administration	5800	2700	113,496.00	70,552.26	
		Transfers of Direct Cost - Other General Admin	5800	7200	975,770.00	316,773.91	
		Professional Consulting Services& Operating Exp	5800	1000	1,909,346.00	711,187.66	
		Professional Consulting Services& Operating Exp	5800	2100	798,822.00	236,819.36	
		Communications - School Administration	5900	2700	900.00	319.99	
		Communications - Other General Administration	5900	7200	151,000.00	28,243.50	
		TOTAL SERVICES AND OTHER OPERATING EXPENSES			8,063,533.00	2,343,194.47	
	6)	Depreciation					
		Depreciation Expense - Instruction	6900	1000	3,738,610.00	165,974.23	
		Depreciation Expense - Instructional Superv & Admin	6900	2100	549,707.00	-	
		TOTAL DEPRECIATION			4,288,317.00	165,974.23	
	7)	Other Outgo (excluding Transfers of Indirect Costs)					
		Tuition					
		Tuition for Intruction Under Interdistrict Attendance Agreem	7110	9200	-	-	
		Tuition, Excess Costs, and/or Deficit Payments					
		Payments to Districts or Charter School	7141	9200	-	-	
		Payments to County Offices	7142	9200	-	-	
		Payments to JPAs	7143	9200	-	-	
		Other Transfers Out					
		All Other Transfers	7281-7283	9200	1,183,047.00	395,356.36	
		All Other Transfers Out to All Others	7299	9200	-	-	
		Debt Service					
		Debt Service-Interest	7438	9100	221,300.00	110,650.00	
		TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,404,347.00	506,006.36	
	8)	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS					
		Transfers of Indirect Cost	7310				
		Transfers of Indirect Cost-Interfund	7350		-	-	
		TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			-	-	
		Direct Support/Indirect Costs/All Other Financing Uses					
		Indirect Cost (total supervisory oversight fees only)	5800	2700	-	-	
		Indirect Cost (total supervisory oversight fees only)	5800	7200	-	-	
		TOTAL Direct Support/Indirect Costs/All Other Financing Uses			-	-	
		All Other Financing Uses	7699	9100	-	-	
		TOTAL EXPENSES			58,721,818.00	16,084,923.35	
		CHECK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO			-	-	
		CHECK: DETAILS OF EXPENSES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OR \$ IN OTHER FINANCING USES			-	-	