

GRANADA HILLS CHARTER HIGH SCHOOL

TO: Governing Board DATE: December 11, 2017
FROM: Erin Lillibridge, Chief Business Officer
SUBJECT: APPROVAL – 2017-18 First Interim Report and Multi-Year Financial Projections

Attached please find the Granada Hills Charter High School (GHC) 2017-18 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 presented to the Governing Board in October 2017. Also attached is the First Interim Report prepared on forms as requested by the chartering authority, Los Angeles Unified School District (LAUSD), by its required deadline of December 8, 2017.

Staff recommends the Governing Board approve the 2017-18 First Interim Financial Report, as presented, and direct staff to continue developing a plan to mitigate projected deficit spending in the current and subsequent fiscal years.

Summary of Financial Changes by Fund: The information below reflects changes from the 2017-18 GHC Revised Budget presented in October by Fund.

Charter School Fund (62)

Fund 62 is the school's primary operating fund. As of a result of the changes noted below, the projected ending fund balance as of June 30, 2018, has increased by approximately \$860,000 from \$9.573 million to a total of \$10.432 million. Even with these adjustments, projections continue to reflect deficit spending totaling close to \$640,000 in 2017-18.

Revenues: Overall, total revenues remain nearly unchanged from the October Revised Budget, with only minimal changes as noted below:

- Local Control Funding Formula (LCFF) – No changes at this time. LCFF projections for the current and subsequent fiscal years will be updated with the release of the January 2018 Governor's Budget proposal and the GHC First Period (P1) Attendance Report, due to LAUSD and the California Department of Education next month.
- Federal Revenues – Increase of \$2,853 to reflect final payment for Cafeteria Equipment Grant not accrued in 2016-17.
- Other State Revenues – No changes at this time. Lottery revenue projections will be updated with the GHC P1 attendance report in January 2018.
- Other Local Revenues – Increase of \$4,000 to reflect addition of 2017-18 Korean Language Grant.

Expenditures: Overall, total expenditures have decreased by \$852,318 as follows:

- Salaries & Benefits – No changes at this time. Any necessary adjustments will be presented with the Second Interim Financial Report in March 2018.
- Books & Supplies – Decreased by \$884,014, primarily due to reductions in textbook purchases and operation supplies budget, as well as a shifting of expenditures to the “Other Operating” category resulting from an internal review of expenditures to date.
- Other Operating – Decreased by \$274,754, primarily in the operation repair budget, offset by a shifting of expenditures from the books and supplies category.
- Capital Outlay – Increased by \$306,450 to reflect scoreboard replacement, culinary classroom architect fees, speaker pole replacements, and cafeteria point-of-sale station replacements. Capital expenses will be depreciated during the year-end financial close.
- Debt Service & Other Outgo – No changes at this time.

Facility Rental Fund (63)

Fund 63 accounts for the revenues and expenses relating to GHC facilities rentals. No changes have been made since the October Revised Budget.

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. No changes have been made since the October Revised Budget.

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 October Revised Budget.

cc: Brian Bauer, Executive Director

2017-18 FIRST INTERIM REPORT - DETAIL

		FUND 62 - UNRESTRICTED PROGRAMS										FUND 62 - RESTRICTED PROGRAMS								
		Unrestricted	Qatar	Korean	Lottery	EPA	Title I	SPED	DOR	Perkins	Title II	Title IV	Cafeteria	Café Equip	Medi-cal	Prop39	Lottery	CTEIG	SPED	SPED
		0000	0004	0120	1100	1400	3010	3310	3410	3550	4035	4124	5310	5314	5640	6230	6300	6387	6500	6501
A. REVENUES	Account Codes																			
1) LCFF Sources	8010 - 8099	37,345,238	-	-	-	6,706,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Federal Revenues	8100 - 8299	24,873	-	-	-	-	831,632	888,371	69,389	60,173	129,741	230,000	1,200,000	2,853	50,000	-	-	-	-	-
3) Other State Revenues	8300 - 8599	874,407	-	-	723,428	-	-	-	-	-	-	-	100,000	-	-	183,616	237,324	664,957	2,596,365	-
4) Other Local Revenues	8600 - 8799	800,500	29,757	4,000	-	-	-	-	-	-	-	-	650,000	-	-	-	-	-	-	150,000
5) TOTAL REVENUES		39,045,018	29,757	4,000	723,428	6,706,755	831,632	888,371	69,389	60,173	129,741	230,000	1,950,000	2,853	50,000	183,616	237,324	664,957	2,596,365	150,000
B. EXPENDITURES																				
1) Certificated Salaries	1000 - 1999	19,931,545	82,145	-	-	-	351,407	-	-	-	-	4,000	-	-	-	-	-	-	2,354,424	-
2) Classified Salaries	2000 - 2999	5,799,729	-	-	-	-	57,345	-	24,500	-	-	150,785	751,168	-	-	-	-	-	984,880	-
3) Employee Benefits	3000 - 3999	8,986,555	32,691	-	-	-	153,239	-	1,369	-	-	38,398	397,548	-	-	-	-	-	1,368,092	-
4) Books & Supplies	4000 - 4999	1,603,693	4,000	6,405	515,160	-	500	-	21,513	-	-	21,817	949,410	856	-	18,000	412,213	-	50,976	-
5) Services, Other Expenses	5000 - 5999	5,510,862	-	-	17,825	-	235,314	-	10,350	43,000	15,000	60,258	-	-	-	-	-	-	1,094,189	-
Direct Cost Transfers	5710	(7,006,154)	-	-	190,443	6,706,755	-	888,371	69,389	-	81,464	-	-	50,000	-	-	-	-	(1,157,760)	150,000
6) Capital Outlay	6000 - 6999	1,023,545	-	-	-	-	-	-	-	-	-	-	43,670	-	-	-	-	664,957	-	-
7) Other Outgo	7100 - 7299																			
7400 - 7499		661,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	696,947	-
8) Indirect Cost Transfers	7300 - 7399	(41,545)	-	-	-	-	33,827	-	2,441	5,277	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES		36,470,050	118,836	6,405	723,428	6,706,755	831,632	888,371	69,389	60,173	129,741	230,000	2,202,054	856	50,000	18,000	412,213	664,957	5,391,748	150,000
C. EXCESS (DEFICIENCY) OF REV/EXP		2,574,968	(89,079)	(2,405)	-	-	-	-	-	-	-	-	(252,054)	1,997	-	165,616	(174,889)	-	(2,795,383)	-
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	(3,278,464)	89,079	-	-	-	-	-	-	-	-	79,506	237,233	(34,296)	-	(76,731)	174,889	-	2,795,383	-
4) TOTAL OTHER FINANCING SOURCES/USES		(3,278,464)	89,079	-	-	-	-	-	-	-	-	79,506	237,233	(34,296)	-	(76,731)	174,889	-	2,795,383	-
E. CHANGE IN NET POSITION		(703,496)	-	(2,405)	-	-	-	-	-	-	-	79,506	(14,821)	(32,299)	-	88,885	-	-	-	-
F. NET POSITION																				
1) Beginning Balance																				
a) As of July 1, Unaudited	9791	10,914,528.47	-	2,404.54	-	-	-	-	-	-	-	(79,506.00)	14,821.47	32,299.00	-	362,604.27	-	-	-	-
b) Audit Adj./Restatement	9793/9795	(230,615.59)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) As of July 1, Audited		10,683,912.88	-	2,404.54	-	-	-	-	-	-	-	(79,506.00)	14,821.47	32,299.00	-	362,604.27	-	-	-	-
2) Ending Balance, June 30		9,980,417.16	-	-	-	-	-	-	-	-	-	-	-	-	-	451,489.46	-	-	-	-

2017-18 FIRST INTERIM REPORT - DETAIL

		CRBG	LADWP	FUND 62 CHARTER	FUND 63 FACILITIES	FUND 64 DEVONSHIRE	FUND 95 ASB	UNRESTRICTED	RESTRICTED	COMBINED
	Account Codes	7338	9119	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
A. REVENUES										
1) LCFF Sources	8010 - 8099	-	-	44,051,993	-	-	-	44,051,993	-	44,051,993
2) Federal Revenues	8100 - 8299	-	-	3,487,032	-	-	-	24,873	3,462,159	3,487,032
3) Other State Revenues	8300 - 8599	-	-	5,380,097	-	-	-	1,597,835	3,782,262	5,380,097
4) Other Local Revenues	8600 - 8799	-	45,000	1,679,257	125,000	371,350	1,300,000	834,257	2,641,350	3,475,607
5) TOTAL REVENUES		-	45,000	54,598,379	125,000	371,350	1,300,000	46,508,958	9,885,771	56,394,729
B. EXPENDITURES										
1) Certificated Salaries	1000 - 1999	-	-	22,723,521	-	-	-	20,013,690	2,709,831	22,723,521
2) Classified Salaries	2000 - 2999	-	-	7,768,407	30,000	-	-	5,799,729	1,998,678	7,798,407
3) Employee Benefits	3000 - 3999	-	-	10,977,892	13,096	-	-	9,019,246	1,971,742	10,990,988
4) Books & Supplies	4000 - 4999	69,600	15,808	3,689,951	-	-	1,370,000	2,129,258	2,930,693	5,059,951
5) Services, Other Expenses	5000 - 5999	-	1,700	6,988,498	-	-	-	5,528,687	1,459,811	6,988,498
Direct Cost Transfers	5710	-	27,492	-	-	-	-	(108,956)	108,956	-
6) Capital Outlay	6000 - 6999	-	-	1,732,172	63,682	-	-	1,023,545	772,309	1,795,854
7) Other Outgo	7100 - 7299	-	-	-	-	-	-	-	-	-
7400 - 7499		-	-	1,358,767	-	75,265	-	661,820	772,212	1,434,032
8) Indirect Cost Transfers	7300 - 7399	-	-	-	-	-	-	(41,545)	41,545	-
9) TOTAL EXPENDITURES		69,600	45,000	55,239,208	106,778	75,265	1,370,000	44,025,474	12,765,777	56,791,251
C. EXCESS (DEFICIENCY) OF REV/EXP										
		(69,600)	-	(640,829)	18,222	296,085	(70,000)	2,483,484	(2,880,006)	(396,522)
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	13,401	-	-	-	-	-	(3,189,385)	3,189,385	-
4) TOTAL OTHER FINANCING SOURCES/USES		13,401	-	-	-	-	-	(3,189,385)	3,189,385	-
E. CHANGE IN NET POSITION										
		(56,199)	-	(640,829)	18,222	296,085	(70,000)	(705,900)	309,379	(396,522)
F. NET POSITION										
1) Beginning Balance		-	-	-	-	-	-	-	-	-
a) As of July 1, Unaudited	9791	56,199	-	11,303,350.75	1,771,712.54	2,736,856.80	447,084.93	10,916,933	5,342,072	16,259,005
b) Audit Adj./Restatement	9793/9795	-	-	(230,615.59)	-	-	-	(230,616)	-	(230,616)
c) As of July 1, Audited		56,199	-	11,072,735.16	1,771,712.54	2,736,856.80	447,084.93	10,686,317	5,342,072	16,028,389
2) Ending Balance, June 30		-	-	10,431,906.62	1,789,934.54	3,032,941.80	377,084.93	9,980,417	5,651,451	15,631,868

FIRST INTERIM FINANCIAL REPORT - 2017-18
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
A. REVENUES		UNRESTRICTED TOTAL				RESTRICTED TOTAL				COMBINED TOTAL			
Account Codes													
1) LCFF Sources	8010 - 8099	44,051,993	44,541,870	45,675,175	47,504,071	-	-	-	-	44,051,993	44,541,870	45,675,175	47,504,071
2) Federal Revenues	8100 - 8299	24,873	-	-	-	3,462,159	3,168,984	3,098,370	3,098,370	3,487,032	3,168,984	3,098,370	3,098,370
3) Other State Revenues	8300 - 8599	1,597,835	919,308	870,639	886,479	3,782,262	2,921,487	2,907,495	2,912,445	5,380,097	3,840,795	3,778,134	3,798,924
4) Other Local Revenues	8600 - 8799	834,257	812,500	847,500	292,500	2,641,350	2,596,950	2,597,275	2,597,325	3,475,607	3,409,450	3,444,775	2,889,825
5) TOTAL REVENUES		46,508,958	46,273,678	47,393,314	48,683,050	9,885,771	8,687,421	8,603,140	8,608,140	56,394,729	54,961,099	55,996,454	57,291,190
B. EXPENDITURES													
1) Certificated Salaries	1000 - 1999	20,013,690	20,313,895	20,618,604	20,927,883	2,709,831	2,750,478	2,791,736	2,833,612	22,723,521	23,064,374	23,410,339	23,761,495
2) Classified Salaries	2000 - 2999	5,799,729	5,886,725	5,975,026	6,064,651	1,998,678	2,028,208	2,058,181	2,088,604	7,798,407	7,914,933	8,033,207	8,153,255
3) Employee Benefits	3000 - 3999	9,019,246	9,704,035	10,174,901	10,684,833	1,971,742	1,968,646	1,968,646	1,968,646	10,990,988	11,672,681	12,143,547	12,653,479
4) Books & Supplies	4000 - 4999	2,129,258	3,618,853	2,118,853	2,118,853	2,930,693	2,895,608	2,892,879	2,890,108	5,059,951	6,514,461	5,011,732	5,008,961
5) Services, Other Expenses	5000 - 5999	5,528,687	5,672,591	5,672,591	5,672,591	1,459,811	1,454,175	1,697,951	1,441,634	6,988,498	7,126,766	7,370,543	7,114,226
6) Capital Outlay	6000 - 6999	1,023,545	506,708	506,708	506,708	772,309	558,841	107,352	107,352	1,795,854	1,065,549	614,060	614,060
7) Other Outgo	7100 - 7299												
	7400 - 7499	661,820	666,719	678,052	475,041	772,212	1,069,024	1,069,624	1,069,949	1,434,032	1,735,743	1,747,676	1,544,990
8) Direct/Indirect Costs	7300 - 7399	(41,545)	-	-	-	41,545	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES		44,025,474	46,312,527	45,687,735	46,393,560	12,765,777	12,781,980	12,643,369	12,456,905	56,791,251	59,094,507	58,331,104	58,850,465
C. EXCESS (DEFICIENCY) OF REV/EXP		2,483,484	(38,849)	1,705,579	2,289,490	(2,880,006)	(4,094,559)	(4,040,228)	(3,848,765)	(396,522)	(4,133,408)	(2,334,649)	(1,559,275)
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	(3,189,385)	(3,594,988)	(3,991,871)	(3,800,133)	3,189,385	3,594,988	3,991,871	3,800,133	-	-	-	-
4) TOTAL OTHER FINANCING SOURCES/USES		(3,189,385)	(3,594,988)	(3,991,871)	(3,800,133)	3,189,385	3,594,988	3,991,871	3,800,133	-	-	-	-
E. CHANGE IN NET POSITION		(705,900)	(3,633,836)	(2,286,292)	(1,510,643)	309,379	(499,571)	(48,357)	(48,632)	(396,522)	(4,133,408)	(2,334,649)	(1,559,275)
F. NET POSITION													
1) Beginning Balance													
a) As of July 1, Unaudited	9791	10,916,933	9,980,417	6,346,581	4,060,289	5,342,072	5,651,451	5,151,879	5,103,522	16,259,005	15,631,868	11,498,460	9,163,811
b) Audit Adj/Restatement	9793/9795	(230,616)	-	-	-	-	-	-	-	(230,616)	-	-	-
c) As of July 1, Audited		10,686,317	9,980,417	6,346,581	4,060,289	5,342,072	5,651,451	5,151,879	5,103,522	16,028,389	15,631,868	11,498,460	9,163,811
2) Ending Balance, June 30		9,980,417	6,346,581	4,060,289	2,549,646	5,651,451	5,151,879	5,103,522	5,054,890	15,631,868	11,498,460	9,163,811	7,604,536

1868101	GRANADA HILLS HIGH SCHOOL				-	FALSE
	FY18 1ST INTERIM REPORT					
	FI CHARTER SCHOOL - FUND 62					
	DUE DATE - DECEMBER 08, 2017 - (FRIDAY)					
					June 30, 2018 Estimated Actuals 12 months	Oct 31, 2017 Actuals (4 months)
	A.	REVENUES (Summary- -See details below)	Object Codes			
		1) LCFF Sources	8010-8099		44,051,993.00	12,514,290.79
		2) Federal Revenue	8100-8299		3,487,032.00	669,522.95
		3) Other State Revenue	8300-8599		5,380,097.00	1,409,287.86
		4) Other Local Revenue	8600-8799		3,475,607.00	1,456,916.34
		5) TOTAL REVENUES			56,394,729.00	16,050,017.94
	B.	EXPENSES				
		1) Certificated Salaries	1000-1999		22,723,521.00	6,225,410.03
		2) Classified Salaries	2000-2999		7,798,407.00	2,274,660.30
		3) Employee Benefits	3000-3999		10,990,988.00	3,066,255.96
		4) Books & Supplies	4000-4999		5,059,951.00	2,213,165.50
		5) Services and Other Operating Expenses	5000-5999		6,988,498.00	2,034,873.05
		6) Depreciation	6000-6999		1,795,854.00	-
		7) Other Outgo (excluding Transfers of indirect Costs)	7100-7299, 7400-7499		1,434,032.00	248,585.71
		8) Other Outgo - Transfers of Indirect Costs	7300-7399		-	-
		9) TOTAL EXPENSES			56,791,251.00	16,062,950.55
	C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES			(396,522.00)	(12,932.61)
	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			(396,522.00)	(12,932.61)
	F.	NET POSITION				
		1) Beginning Net Position				
		a) As of July 1, 2017, unaudited	9791		16,259,005.00	16,181,447.96
		b) Audit Adjustments	9793		(230,615.69)	
		c) As of July 1 - Audited (F1a + F1b)			16,028,389.31	16,181,447.96
		d) Other Restatements	9795		-	-
		e) Adjusted Beginning Net Position (F1c + F1d)			16,028,389.31	16,181,447.96
		2) Ending Net Position, June 30 (E + F1e)			15,631,867.31	16,168,515.35
		Components of Ending Net Position				
		a) Net Investment in Capital Assets	9796		-	
		b) Restricted Net Position	9797		-	
		c) Unrestricted Net Position	9790		15,631,867.31	16,168,515.35

1868101	GRANADA HILLS HIGH SCHOOL				-	FALSE
	FY18 1ST INTERIM REPORT					
	FI CHARTER SCHOOL - FUND 62					
	DUE DATE - DECEMBER 08, 2017 - (FRIDAY)					
					June 30, 2018 Estimated Actuals	Oct 31, 2017 Actuals
	Expenses by Sub-object	SACS Object	FUNC			(4 months)
	1) Certificated Salaries					
	Teachers' Salaries	1100	1000		16,482,118.00	4,771,936.08
	Librarians	1200	2420		101,288.00	27,624.00
	Guidance, Welfare, & Counseling Services	1200	3110		2,632,495.00	720,045.82
	Pupil Support Salaries	1200	3140		413,225.00	108,139.48
	Supervisors' and Administrators' Salaries	1300	2700		1,774,993.00	582,281.49
	Other Certificated Salaries	1900	2100		1,319,402.00	15,383.16
	TOTAL CERTIFICATED SALARIES				22,723,521.00	6,225,410.03
	2) Classified Salaries					
	Classified Instructional Salaries	2100	1000		1,973,858.00	569,582.69
	Classified Supervisors' and Administrators' Salaries	2300	2100		971,260.00	256,676.68
	Clerical, Technical and Office Salaries	2400	2700		1,758,538.00	672,152.44
	Classified Transportation Salaries	2200	3600		-	-
	Classified Food Services Salaries	2200	3700		683,136.00	190,504.27
	Classified Maintenance & Operations	2200	8100		1,213,861.00	439,056.93
	Other Classified	2900	2100		1,197,754.00	146,687.29
	TOTAL CLASSIFIED SALARIES				7,798,407.00	2,274,660.30
	3) Employee Benefits					
	EE Ben - STRS - Certificated				2,507,404.00	622,280.39
	EE Ben - STRS - Certificated - Instruction	3101	1000		1,730,109.00	429,829.44
	EE Ben - STRS - Certificated - Instructional Library, Media,	3101	2420		25,074.00	3,986.13
	EE Ben - STRS - Certificated - School Administration	3101	2700		50,148.00	11,544.00
	EE Ben - STRS - Certificated - Guidance & Counseling Ser	3101	3110		451,333.00	114,885.97
	EE Ben - STRS - Certificated - Health Services	3101	3140		50,148.00	15,362.12
	EE Ben - STRS - Certificated - Other General Admin	3101	2100		200,592.00	46,672.73
	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				81,484.00	20,221.72
	EE Ben - PERS - Certificated - Instruction	3201	1000		66,817.00	16,621.36
	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		14,667.00	3,600.36
	EE Ben - PERS - Classified				822,459.00	301,550.73
	EE Ben - PERS - Classified - Instruction	3202	1000		230,289.00	81,053.28
	EE Ben - PERS - Classified - Instructional Supv and Adm	3202	2100		32,898.00	12,616.62
	EE Ben - PERS - Classified - School Administration	3202	2700		106,920.00	39,529.85
	EE Ben - PERS - Classified - Pupil Transportation	3202	3600		-	-
	EE Ben - PERS - Classified - Food Services	3202	3700		74,021.00	27,641.02
	EE Ben - PERS - Classified - Plant Maintenance & Operati	3202	8100		180,941.00	67,101.68
	EE Ben - PERS - Classified - Other General Administration	3202	2100		197,390.00	73,608.28
	EE Ben - OASDI Reg - Certificated				36,071.00	8,952.92
	EE Ben - OASDI Reg - Certificated - Instruction	3301	1000		29,939.00	7,401.00
	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 & Counselir	3301	3110		-	-
	EE Ben - OASDI Reg - Certificated - Health Services	3301	3140		-	-
	EE Ben - OASDI Reg - Certificated - Other General Admin	3301	2100		6,132.00	1,551.92

1868101	GRANADA HILLS HIGH SCHOOL				-	FALSE
	FY18 1ST INTERIM REPORT					
	FI CHARTER SCHOOL - FUND 62					
	DUE DATE - DECEMBER 08, 2017 - (FRIDAY)					
		Other Supplies	4300	2700	443,268.00	407,420.84
		Pupil Transportation	4300	3600	-	-
		Food Service Supplies	4700	3700	859,000.00	271,570.04
		TOTAL BOOKS AND SUPPLIES			5,059,951.00	2,213,165.50
	5) Services and Other Operating Expenses					
		Personal Services- School Administration	5800	2700	422,257.00	-
		Personal Services- Other Gen Administration	5800	7200	1,012,497.00	-
		Travel and Conference - School Administration	5200	2700	137,698.00	19,062.67
		Travel and Conference - Other Gen Administration	5200	7200	11,420.00	12,926.93
		Due and Memberships - School Administration	5300	2700	17,155.00	18,183.00
		Due and Memberships - Other Gen Administration	5300	7200	33,495.00	6,310.00
		Insurance-School Administration	5400	2700	-	-
		Insurance - Other General Administration	5400	7200	245,680.00	77,835.00
		Operation and Housekeeping Services	5500	8100	945,000.00	296,352.88
		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8700	1,970,053.00	606,101.44
		Transfers of Direct Cost - School Administration	5800	2700	-	-
		Transfers of Direct Cost - Other General Admin	5800	7200	-	-
		Professional Consulting Services& Operating Exp	5800	1000	1,262,726.00	264,518.07
		Professional Consulting Services& Operating Exp	5800	2100	729,217.00	698,894.03
		Communications - School Administration	5900	2700	31,300.00	2,106.29
		Communications - Other General Administration	5900	7200	170,000.00	32,582.74
		TOTAL SERVICES AND OTHER OPERATING EXPENSES			6,988,498.00	2,034,873.05
	6) Depreciation					
		Depreciation Expense - Instruction	6900	1000	550,000.00	-
		Depreciation Expense - Instructional Superv & Admin	6900	2100	1,245,854.00	-
		TOTAL DEPRECIATION			1,795,854.00	-
	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	1,358,767.00	173,320.29
		All Other Transfers Out to All Others	7299	9200	75,265.00	75,265.42
		Debt Service				
		Debt Service-Interest	7438	9100		
		TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,434,032.00	248,585.71
	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				56,791,251.00	16,062,950.55
	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				-	-

**GRANADA HILLS HIGH SCHOOL
 FY18 1ST INTERIM REPORT
 BREAKDOWN OF EXPENSES**

	AMOUNT	
PROGRAM SERVICES		
Educational Programs	\$ 45,433,000.80	====>
SUPPORTING SERVICES		
Management and General Administrative Expenses	<u>11,358,250.20</u>	====>
TOTAL EXPENSES	<u><u>56,791,251.00</u></u>	
Total expenses from 1ST Interim Tab cell ref H86	<u>\$ 56,791,251.00</u>	
CHECK: should be zero	\$ -	====>