

**GRANADA HILLS**  
CHARTER HIGH SCHOOL



**TO:** Governing Board **DATE:** February 24, 2014  
**FROM:** Walter Wallace, Chief Business Officer  
**SUBJECT:** Second Interim Report and January 2014 Monthly Financial Report

Attached is the January financial report showing the revenues, expenditures, fund balance, and balance sheet accounts as of January 31, 2014. Included are the summary report, the charter school operation, facility rental activities, and the Associated Student Body accounts. This year to date activity is compared to the 2013-14 Adopted Budget and additional revisions through October 31.

Because this month's report will be used to complete the Second Interim Financial Report to the District through January 31, I've reviewed our current level of revenue and expenditures compared to the latest budget changes in the last column. The updates in funding since October have been small, but not great enough to record changes yet. We have received both the Common Core Implementation funding and the Proposition 39 Energy Management planning funding; however, budget plans are still being developed to spend these funds and it makes little sense to budget the revenue without an accompanying expenditure budget. I have also reviewed the expenditure budget against our current encumbrances for salaries and employee benefits, as well as our non-personnel expenditures to date compared to last year's expenditures through January and the end of the year. While there may be some adjustments near the end of the year to keep expenditure categories within budget, I don't see any need to make them at this time.

In the December financial report, I stated that the P-1 attendance report indicated that we should meet our P-2 funding ADA upon which the current year budget was developed and approved. We are still waiting for the California Department of Education (CDE) to release the February apportionment update if there will be one. Until now, all of our planned funding under the Local Control Funding Formula (LCFF), which replaced the Charter Block Grant and other definitive sources, is just that – a plan without authoritative confirmation. CDE had originally indicated it would not release any funding confirmation until the June certification; we are waiting to see if we will receive any confirmation in February that everyone's interpretation of the LCFF methodology is shared by CDE.

Any information from CDE should also confirm our expected apportionment payment schedule for the rest of the year. All of our payments through January were based on the Advance Apportionment calculation that CDE completes every summer and publishes online; the expected implementation of the LCFF did not really change how they calculate the advance payment schedule. While the deferral schedule for the latter months of the school year is known, we do not know if we should change the underlying base funding assumption; a February certification should create the schedule for apportionment payments from February through June

and give more confidence to our plans for the LCFF implementation. I will bring an update to the Board meeting if CDE has acted by then.

The cash flow schedule for this year and the following two years has been updated with actual activity through December 31. It shows that our cash position has improved over the previous year and, if our state funding assumptions do not change significantly, we should have enough cash to complete the expenditure plan through the summer without having to borrow. Last year at this time, current revenue was behind expenditures (cash deficit) by \$1.5 million; this year cash received is ahead of expenditures by \$3.2 million. This is quite a difference and is due primarily to receiving the Prop. 30 Education Protection Account payments at the end of each quarter and the pre-funding of the Common Core implementation and Prop. 39 energy planning allocations.

cc: Brian Bauer, Executive Director

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMBINED SCHOOL OPERATIONS AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
<b>REVENUES (Summary- -See details below)</b>						
1) General Funding Sources			26,279,300	29,598,027	16,353,585	29,598,027
2) Federal Revenues			2,220,663	2,209,336	1,172,450	2,209,336
3) Other State Revenues			6,395,946	3,249,542	2,750,256	3,249,542
4) Other Local Revenues			2,895,000	3,126,325	1,623,787	3,126,325
5) TOTAL REVENUES			<u>37,790,909</u>	<u>38,183,230</u>	<u>21,900,078</u>	<u>38,183,230</u>
<b>EXPENDITURES (Summary- - See details below)</b>						
1) Certificated Salaries			15,662,112	15,795,711	7,248,033	15,795,711
2) Classified Salaries			5,073,907	5,192,632	2,580,730	5,192,632
3) Employee Benefits			6,770,912	6,558,580	2,849,804	6,558,580
4) Books & Supplies			2,653,000	2,706,000	1,827,132	2,706,000
5) Srvcs, Other Operating Expenditures			5,070,067	5,133,096	3,283,074	5,133,096
6) Capital Outlay			475,000	450,000	267,127	450,000
7) Other Outgo			1,550,339	1,594,203	650,439	1,594,203
8) TOTAL EXPENDITURES			<u>37,255,337</u>	<u>37,430,222</u>	<u>18,706,339</u>	<u>37,430,222</u>
<b>EXCESS (DEF) OF REVENUE OVER EXPENDITURES</b>			535,572	753,008	3,193,739	753,008
<b>FUND BALANCE RESERVES</b>						
1) Beginning Fund Balance - Unaudited			17,032,487	17,032,487	17,032,487	17,032,487
2) Projected Ending Fund Balance			17,568,059	17,785,495	20,226,226	17,785,495
a) Reserved Amounts:						
Revolving Cash			77	677	377	677
Stores			135,150	57,943	57,943	57,943
Prepaid Expenditures			120,261	58,613	66,986	58,613
General Reserve			688,908	688,908	901,399	688,908
Capital Improvements, Net			7,982,842	7,982,842	7,982,842	7,982,842
b) Designated Amounts:						
Designated for Economic Uncertainties			3,725,534	3,623,022	3,725,534	3,623,022
Designated for State Budget Uncertainties			0	0	0	0
Reserve for Emergencies			4,281,333	4,281,333	4,281,333	4,281,333
c) Undesignated/Unappropriated Amounts			<u>633,954</u>	<u>1,092,157</u>	<u>3,209,812</u>	<u>1,092,157</u>

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMBINED SCHOOL OPERATIONS AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
Revenue Detail						
1) General Funding Sources						
Local Control Funding Formula - General State Aid	8015	0000	20,555,055	19,203,269	10,701,878	19,203,269
Education Protection Account - Prop 30	8012	1400	0	4,582,066	2,291,033	4,582,066
In Lieu of Property Taxes - LAUSD	8096	0000	5,724,245	5,812,692	3,360,674	5,812,692
Total Revenue Limit Sources			26,279,300	29,598,027	16,353,585	29,598,027
2) Federal Revenues						
Education for Handicapped Children (IDEA)	8181	3310	787,550	777,665	449,539	777,665
Child Nutrition Program	8220	5310	770,000	770,000	370,641	770,000
NCLB:T1,Basic Grants	8290	3010	550,000	538,647	224,236	538,647
Perkins Voc. Tech	8290	3550	41,717	47,255	0	47,255
NCLB:TII, Teacher Quality	8290	4035	18,611	13,186	11,868	13,186
NCLB:TIV,21st Century Com Ctr Learning Prog	8290	4124	0	0	40,530	0
NCLB:TIII,Limited English Proficiency	8290	4203	12,785	22,583	26,046	22,583
AP Test Fee Reimbursement	8290	0000	40,000	40,000	49,590	40,000
Total Federal Revenues			2,220,663	2,209,336	1,172,450	2,209,336
3) Other State Revenues						
Special Education	8311	6500	2,292,185	2,337,308	1,351,110	2,337,308
Child Nutrition Program	8520	5310	71,500	71,500	32,558	71,500
Mandated Costs Block Grant	8550	0000	99,600	173,544	173,550	173,544
State Lottery:Non Prop 20 - Current Yr	8560	1100	545,885	525,140	189,226	525,140
State Lottery:Prop 20 Instr Mat - Current Yr	8560	6300	156,496	127,050	23,346	127,050
Common Core Implementation	8590	7405	0	0	848,866	0
Charter School Categorical Block Grant	8590	0000	2,244,390	0	0	0
All Other State Funding	8590	0000	985,890	15,000	131,600	15,000
Total Other State Revenues			6,395,946	3,249,542	2,750,256	3,249,542
4) Other Local Revenues						
Sales-Equip/Supplies - Publications	8631	0000	8,000	3,500	0	3,500
Food Service Sales	8634	5310	775,000	775,000	428,403	775,000
Other Sales - Catering	8639	5310	70,000	70,000	17,723	70,000
Leases & Rentals	8650	0000	367,000	377,825	197,833	377,825
Interest	8660	0000	275,000	250,000	129,002	250,000
Pass Through Revenue Local Sources	8697	6500	100,000	350,000	38,579	350,000
Other Local Revenues	8699	0000	1,300,000	1,300,000	812,247	1,300,000
Total Other Local Revenues			2,895,000	3,126,325	1,623,787	3,126,325
<b>TOTAL REVENUES</b>			<b>37,790,909</b>	<b>38,183,230</b>	<b>21,900,078</b>	<b>38,183,230</b>

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMBINED SCHOOL OPERATIONS AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
<b>Expenditure Detail</b>						
1) Certificated Salaries						
Teachers	1110		12,065,633	12,065,633	5,432,814	12,065,633
Pupil Support Staff	1210		2,009,291	2,009,291	1,027,410	2,009,291
Exec. Dir. / Directors	1310		927,205	1,107,200	523,144	1,107,200
Supervisors - Special Education	1310		164,666	203,587	78,416	203,587
Other Certificated - Athletics/Activities	1910		495,317	410,000	186,249	410,000
Total Certificated Salaries			15,662,112	15,795,711	7,248,033	15,795,711
2) Classified Salaries						
Instructional Aides	2110		922,475	1,005,000	523,567	1,005,000
Maintenance/Security	2210		1,079,655	1,079,655	548,618	1,079,655
Food Services	2210		475,255	475,255	230,667	475,255
Classified Administration	2310		774,969	774,969	384,274	774,969
Clerical/Network Support	2410		1,498,753	1,498,753	712,462	1,498,753
Other Classified - Athletics/Activities	2910		322,800	359,000	181,142	359,000
Total Classified Salaries			5,073,907	5,192,632	2,580,730	5,192,632
3) Employee Benefits						
STRS	3100		1,253,567	1,253,567	580,415	1,253,567
PERS	3200		551,113	551,113	263,906	551,113
OASDI	3310		323,235	323,235	155,381	323,235
Medicare	3330		304,096	304,096	142,370	304,096
PARS - Alternative Retirement System	3390		15,800	15,800	8,307	15,800
Health & Welfare Benefits	3400		3,890,269	3,890,269	1,596,312	3,890,269
Unemployment Insurance	3500		226,742	10,500	4,909	10,500
Workers' Compensation	3600		206,090	210,000	98,204	210,000
Total Employee Benefits			6,770,912	6,558,580	2,849,804	6,558,580

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMBINED SCHOOL OPERATIONS AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
4) Books & Supplies						
Textbooks	4110		200,000	250,000	220,967	250,000
Books other than Textbooks	4210		10,000	1,000	397	1,000
Instructional Materials	4310		450,000	450,000	414,535	450,000
Office Supplies	4350		75,000	75,000	22,201	75,000
Custodial/Operations Supplies	4370		175,000	175,000	104,779	175,000
Maintenance Supplies	4380		8,000	20,000	12,276	20,000
Other Supplies	4390		870,000	870,000	539,286	870,000
Non-capitalized Equipment	4400		150,000	150,000	103,999	150,000
Food (Cafeteria)	4710		715,000	715,000	408,692	715,000
Total Books & Supplies			2,653,000	2,706,000	1,827,132	2,706,000
5) Services, Other Operating Exp						
Instructional Contracted Services	5100		958,133	958,133	572,279	958,133
Travel/Conference/Mileage	5200		146,345	146,345	99,759	146,345
Dues/Memberships	5300		55,000	55,000	27,085	55,000
Insurance	5400		160,000	223,029	189,339	223,029
Operation and Housekeeping Services	5500		475,000	475,000	143,196	475,000
Rentals/Leases/Repairs	5600		1,350,000	1,350,000	883,643	1,350,000
Consulting Services & Operating Exp	5800		1,840,589	1,840,589	1,336,616	1,840,589
Communications	5900		85,000	85,000	31,157	85,000
Total Services, Other Operating Exp			5,070,067	5,133,096	3,283,074	5,133,096
6) Capital Outlay						
Sites & Improvement	6100		0	0	0	0
Bldgs & Improvement	6200		0	0	185,300	0
Equipment	6400		25,000	0	81,827	0
Depreciation	6900		450,000	450,000	0	450,000
Total Capital Outlay			475,000	450,000	267,127	450,000
7) Other Outgo						
Supervisory Oversight Fees 1% - 2.5%	7200		713,092	749,908	160,831	749,908
Special Education Fair Share Assessment 20%	7200		615,947	622,995	360,131	622,995
Debt Service: Interest	7400		221,300	221,300	129,477	221,300
Total Other Outgo			1,550,339	1,594,203	650,439	1,594,203
<b>TOTAL EXPENDITURES</b>			<b>37,255,337</b>	<b>37,430,222</b>	<b>18,706,339</b>	<b>37,430,222</b>

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMBINED SCHOOL OPERATIONS AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
<b>ASSETS</b>						
Cash						
a) In County Treasury			-57,568	278,493	6,538,519	278,493
b) In Banks			2,928,644	3,547,201	4,528,807	3,547,201
c) In Revolving Fund			1,397	1,697	6,697	1,697
d) with Fiscal Agent			0	0	0	0
Short Term Investments			1,206,420	2,019,998	1,618,092	2,019,998
Accounts Receivable(Includes Pledges)			11,754,332	6,922,668	-220,430	6,922,668
Due from Other Funds			0	0	0	0
Stores			135,503	160,851	103,838	160,851
Prepaid Expenditures			120,261	58,613	66,986	58,613
Other Current Assets			0	0	-319	0
Land, Bldg, Equip - net of accumulated depreciation			12,982,842	12,618,043	12,982,843	12,618,043
<b>TOTAL ASSETS</b>			29,071,831	25,607,564	25,625,033	25,607,564
<b>LIABILITIES</b>						
Accounts Payable			2,252,091	2,454,912	-109,013	2,454,912
Due to Other Funds			4,396,727	0	0	0
Deferred Revenue			23,369	0	23,369	0
Other Current Liabilities			367,157	367,157	484,451	367,157
Long Term Debt - QSCB			5,000,000	5,000,000	5,000,000	5,000,000
<b>TOTAL LIABILITIES</b>			12,039,344	7,822,069	5,398,807	7,822,069
<b>NET ASSETS</b>			17,032,487	17,785,495	20,226,226	17,785,495

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CHARTER SCHOOL FUND AS OF JANUARY 31, 2014

	<b>OBJ CO</b>	<b>SACS Object</b>	<b>Resource Code</b>	<b>ADOPTED BUDGET 07/01/2013</b>	<b>REVISED BUDGET 10/31/2013</b>	<b>YTD ACTIVITY 01/31/14</b>	<b>REVISED BUDGET 10/31/2013</b>
<b>REVENUES (Summary- -See details below)</b>							
1) General Funding Sources	8010-8099			26,279,300	29,598,027	16,353,585	29,598,027
2) Federal Revenues	8100-8299			2,220,663	2,209,336	1,172,450	2,209,336
3) Other State Revenues	8300-8599			6,395,946	3,249,542	2,750,256	3,249,542
4) Other Local Revenues	8600-8799			1,695,000	1,926,325	906,194	1,926,325
5) TOTAL REVENUES				36,590,909	36,983,230	21,182,485	36,983,230
<b>EXPENDITURES (Summary- - See details below)</b>							
1) Certificated Salaries	1000-1999			15,662,112	15,795,711	7,248,033	15,795,711
2) Classified Salaries	2000-2999			5,035,907	5,154,632	2,558,499	5,154,632
3) Employee Benefits	3000-3999			6,759,112	6,546,780	2,843,647	6,546,780
4) Books & Supplies	4000-4999			2,178,000	2,231,000	1,575,843	2,231,000
5) Srvcs, Other Operating Expenditures	5000-5999			4,480,067	4,543,096	3,055,929	4,543,096
6) Capital Outlay	6000-6999			389,800	364,800	267,127	364,800
7) Other Outgo	7100-7299			1,550,339	1,594,203	650,439	1,594,203
8) TOTAL EXPENDITURES				36,055,337	36,230,222	18,199,517	36,230,222
<b>EXCESS (DEF) OF REVENUE OVER EXPENDITURES</b>				535,572	753,008	2,982,968	753,008
<b>FUND BALANCE RESERVES</b>							
1) Beginning Fund Balance - Unaudited				14,804,499	14,804,499	14,804,499	14,804,499
2) Projected Ending Fund Balance				15,340,071	15,557,507	17,787,467	15,557,507
a) Reserved Amounts:							
Revolving Cash				77	677	527	677
Stores				24,652	24,652	24,652	24,652
Prepaid Expenditures				120,261	66,986	66,986	66,986
General Reserve				228,064	228,064	228,064	228,064
Capital Improvements, Net of Outstanding Debt				6,108,742	6,108,742	6,108,742	6,108,742
b) Designated Amounts:							
Designated for Economic Uncertainties				3,725,534	3,623,022	3,725,534	3,623,022
Reserve for Emergencies				4,281,333	4,281,333	4,281,333	4,281,333
c) Undesignated/Unappropriated Amounts							
				851,408	1,224,031	3,351,629	1,224,031



# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CHARTER SCHOOL FUND AS OF JANUARY 31, 2014

	OBJ CO	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
Revenue Detail							
1) General Funding Sources							
				20,555,055	19,203,269	10,701,878	19,203,269
				0	4,582,066	2,291,033	4,582,066
				5,724,245	5,812,692	3,360,674	5,812,692
				<u>26,279,300</u>	<u>29,598,027</u>	<u>16,353,585</u>	<u>29,598,027</u>
2) Federal Revenues							
				787,550	777,665	449,539	777,665
				770,000	770,000	370,641	770,000
				550,000	538,647	224,236	538,647
				41,717	47,255	0	47,255
				18,611	13,186	11,868	13,186
				0	0	40,530	0
				12,785	22,583	26,046	22,583
				40,000	40,000	49,590	40,000
				<u>2,220,663</u>	<u>2,209,336</u>	<u>1,172,450</u>	<u>2,209,336</u>
3) Other State Revenues							
				2,292,185	2,337,308	1,351,110	2,337,308
				71,500	71,500	32,558	71,500
				99,600	173,544	173,550	173,544
				545,885	525,140	189,226	525,140
				156,496	127,050	23,346	127,050
				0	0	848,866	0
				2,244,390	0	0	0
				985,890	15,000	131,600	15,000
				<u>6,395,946</u>	<u>3,249,542</u>	<u>2,750,256</u>	<u>3,249,542</u>
4) Other Local Revenues							
				8,000	3,500	0	3,500
				775,000	775,000	428,403	775,000
				70,000	70,000	17,723	70,000
				217,000	227,825	132,898	227,825
				275,000	250,000	129,002	250,000
				100,000	350,000	38,579	350,000
				250,000	250,000	159,589	250,000
				<u>1,695,000</u>	<u>1,926,325</u>	<u>906,194</u>	<u>1,926,325</u>
<b>TOTAL REVENUES</b>				<u>36,590,909</u>	<u>36,983,230</u>	<u>21,182,485</u>	<u>36,983,230</u>

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CHARTER SCHOOL FUND AS OF JANUARY 31, 2014

	OBJ CO	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
<b>Expenditure Detail</b>							
1) Certificated Salaries							
Teachers		1110		12,065,633	12,065,633	5,432,814	12,065,633
Pupil Support Staff		1210		2,009,291	2,009,291	1,027,410	2,009,291
Exec. Dir. / Directors		1310		927,205	1,107,200	523,144	1,107,200
Supervisors - Special Education		1310		164,666	203,587	78,416	203,587
Other Certificated - Athletics/Activities		1910		495,317	410,000	186,249	410,000
Total Certificated Salaries				15,662,112	15,795,711	7,248,033	15,795,711
2) Classified Salaries							
Instructional Aides		2110		922,475	1,005,000	523,567	1,005,000
Maintenance/Security		2210		1,079,655	1,079,655	548,618	1,079,655
Food Services		2210		475,255	475,255	230,667	475,255
Classified Administration		2310		774,969	774,969	384,274	774,969
Clerical/Network Support		2410		1,498,753	1,498,753	712,462	1,498,753
Other Classified - Athletics/Activities		2910		284,800	321,000	158,911	321,000
Total Classified Salaries				5,035,907	5,154,632	2,558,499	5,154,632
3) Employee Benefits							
STRS		3100		1,253,567	1,253,567	580,415	1,253,567
PERS		3200		551,113	551,113	263,906	551,113
OASDI		3310		311,435	311,435	149,224	311,435
Medicare		3330		304,096	304,096	142,370	304,096
PARS - Alternative Retirement System		3390		15,800	15,800	8,307	15,800
Health & Welfare Benefits		3400		3,890,269	3,890,269	1,596,312	3,890,269
Unemployment Insurance		3500		226,742	10,500	4,909	10,500
Workers' Compensation		3600		206,090	210,000	98,204	210,000
Total Employee Benefits				6,759,112	6,546,780	2,843,647	6,546,780

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CHARTER SCHOOL FUND AS OF JANUARY 31, 2014

	OBJ CO	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
4) Books & Supplies							
Textbooks		4110		200,000	250,000	220,967	250,000
Books other than Textbooks		4210		10,000	1,000	397	1,000
Instructional Materials		4310		450,000	450,000	414,535	450,000
Office Supplies		4350		75,000	75,000	22,201	75,000
Custodial/Operations Supplies		4370		175,000	175,000	104,779	175,000
Maintenance Supplies		4380		8,000	20,000	12,276	20,000
Other Supplies		4390		395,000	395,000	287,997	395,000
Non-capitalized Equipment		4400		150,000	150,000	103,999	150,000
Food (Cafeteria)		4710		715,000	715,000	408,692	715,000
Total Books & Supplies				2,178,000	2,231,000	1,575,843	2,231,000
5) Services, Other Operating Exp							
Instructional Contracted Services		5100		958,133	958,133	572,279	958,133
Travel/Conference/Mileage		5200		146,345	146,345	99,759	146,345
Dues/Memberships		5300		55,000	55,000	27,085	55,000
Insurance		5400		160,000	223,029	189,339	223,029
Operation and Housekeeping Services		5500		475,000	475,000	143,196	475,000
Rentals/Leases/Repairs		5600		1,350,000	1,350,000	883,643	1,350,000
Consulting Services & Operating Exp		5800		1,250,589	1,250,589	1,109,471	1,250,589
Communications		5900		85,000	85,000	31,157	85,000
Total Services, Other Operating Exp				4,480,067	4,543,096	3,055,929	4,543,096
6) Capital Outlay							
Sites & Improvement		6100		0	0	0	0
Bldgs & Improvement		6200		0	0	185,300	0
Equipment		6400		25,000	0	81,827	0
Depreciation		6900		364,800	364,800	0	364,800
Total Capital Outlay				389,800	364,800	267,127	364,800
7) Other Outgo							
Supervisory Oversight Fees 1% - 2.5%		7200		713,092	749,908	160,831	749,908
Special Education Fair Share Assessment 20%		7200		615,947	622,995	360,131	622,995
Debt Service: Interest		7400		221,300	221,300	129,477	221,300
Total Other Outgo				1,550,339	1,594,203	650,439	1,594,203
<b>TOTAL EXPENDITURES</b>				<b>36,055,337</b>	<b>36,230,222</b>	<b>18,199,517</b>	<b>36,230,222</b>

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE CHARTER SCHOOL FUND AS OF JANUARY 31, 2014

	OBJ CO	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	REVISED BUDGET 10/31/2013	YTD ACTIVITY 01/31/14	REVISED BUDGET 10/31/2013
<b>ASSETS</b>							
Cash							
a) In County Treasury				-57,568	278,493	6,538,519	278,493
b) In Banks				2,466,319	3,084,876	3,728,173	3,084,876
c) In Revolving Fund				77	377	5,377	377
d) with Fiscal Agent							
Short Term Investments				1,206,420	2,019,998	1,618,092	2,019,998
Accounts Receivable(Includes Pledges)				11,707,437	6,875,773	-228,626	6,875,773
Due from Other Funds							
Stores				24,652	50,000	24,652	50,000
Prepaid Expenditures				120,261	58,613	66,986	58,613
Other Current Assets				0	0	0	0
Land, Bldg, Equip - net of accumulated depreciation				11,108,742	10,743,943	11,108,743	10,743,943
<b>TOTAL ASSETS</b>				<u>26,576,340</u>	<u>23,112,073</u>	<u>22,861,916</u>	<u>23,112,073</u>
<b>LIABILITIES</b>							
Accounts Payable				2,184,932	2,387,753	-115,733	2,387,753
Note Payable				4,396,727	0	0	0
Deferred Revenue				23,369	0	23,369	0
Other Current Liabilities				166,813	166,813	166,813	166,813
Long Term Debt - QSCB				5,000,000	5,000,000	5,000,000	5,000,000
<b>TOTAL LIABILITIES</b>				<u>11,771,841</u>	<u>7,554,566</u>	<u>5,074,449</u>	<u>7,554,566</u>
<b>NET ASSETS</b>				14,804,499	15,557,507	17,787,467	15,557,507

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FACILITY RENTAL FUND AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	YTD ACTIVITY 01/31/14
<b>REVENUES</b>				
1) General Funding Sources				
2) Federal Revenues				
3) Other State Revenues				
4) Other Local Revenues			150,000	64,935
5) TOTAL REVENUES			150,000	64,935
<b>EXPENDITURES</b>				
1) Certificated Salaries			0	0
2) Classified Salaries			38,000	22,231
3) Employee Benefits			11,800	6,157
4) Books & Supplies			0	0
5) Srvc, Other Operating Expenditures			15,000	6,882
6) Capital Outlay			85,200	0
7) Other Outgo			0	0
8) Dir.Supp/Indir. Costs			0	0
9) Other Transfers Out			0	0
10) TOTAL EXPENDITURES			150,000	35,270
<b>EXCESS (DEF) OF REVENUE OVER EXPENDITURES</b>			0	29,665
<b>FUND BALANCE RESERVES</b>				
1) Beginning Fund Balance - unaudited			1,656,646	1,656,646
2) Ending Fund Balance			1,656,646	1,686,311
Components of Fund Ending Balance				
a) Reserved Amounts:				
b) Designated Amounts:				
Reserve for Capital Improvements			1,874,100	1,874,100
c) Undesignated/Unappropriated Amounts			-217,454	-187,789

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FACILITY RENTAL FUND AS OF JANUARY 31, 2014

	SACS Object	Resource Code	ADOPTED BUDGET 07/01/2013	YTD ACTIVITY 01/31/14
<b>ASSETS</b>				
Cash				
a) In County Treasury				
b) In Banks			-215,197	-182,000
c) In Revolving Fund				
d) with Fiscal Agent				
Short Term Investments				
Accounts Receivable(Includes Pledges)				
Due from Other Funds				
Stores				
Land, Bldg, Equip - net of accumulated depreciation			1,874,100	1,874,100
<b>TOTAL ASSETS</b>			1,658,903	1,692,100
<b>LIABILITIES</b>				
Accounts Payable				
Due to Other Funds			2,257	5,789
Deferred Revenue				
Other Current Liabilities				
Long Term Debt - QSCB				
<b>TOTAL LIABILITIES</b>			2,257	5,789
<b>NET ASSETS</b>			1,656,646	1,686,311

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ASSOCIATED STUDENT BODY FUND AS OF JANUARY 31, 2014

	<b>ADOPTED BUDGET 07/01/2013</b>	<b>YTD ACTIVITY 01/31/14</b>
<b>A. REVENUES</b>		
1) Event Admission	385,000	220,341
2) Yearbook Sales	175,000	104,387
3) ASB Card Sales	30,000	25,010
4) Store Sales	400,000	253,243
5) Commissions Received	40,000	20,391
6) Miscellaneous Income	20,000	29,286
TOTAL REVENUES	1,050,000	652,658
<b>B. EXPENDITURES</b>		
1) Team Expense	150,000	118,715
2) Group/Organization Expense	50,000	26,332
3) Admissions Expense	382,000	125,858
4) ASB Expense	18,000	2,938
5) Yearbook Expense	150,000	40,520
6) Office Expense	50,000	7,158
7) Store Expense - Cost of Goods Sold	250,000	150,031
TOTAL EXPENDITURES	1,050,000	471,552
<b>E. NET INCREASE (DECR) IN FUND BALANCE</b>	0	181,106
<b>F. FUND BALANCE RESERVES</b>		
1) Beginning Fund Balance - Unaudited	571,342	571,342
2) Ending Fund Balance	571,342	752,448
Components of Fund Ending Balance		
a) Reserve for Stores	110,498	79,113
b) Due to Student Body	460,844	673,335

# GRANADA HILLS CHARTER HIGH SCHOOL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ASSOCIATED STUDENT BODY FUND AS OF JANUARY 31, 2014

	ADOPTED BUDGET 07/01/2013	YTD ACTIVITY 01/31/14
<b>ASSETS</b>		
Cash		
a) In Banks	677,522	982,634
b) Change Fund and Petty Cash	1,320	1,320
Accounts Receivable	46,895	8,196
Web Store Clearing	353	73
Confections Inventory	1,503	192
Drinks Inventory	1,225	530
Ice Cream Inventory	0	46
Clothing Inventory	96,574	67,930
School Supplies Inventory	11,196	10,415
Other Current Assets	0	-319
<b>TOTAL ASSETS</b>	<b>836,588</b>	<b>1,071,017</b>
 <b>LIABILITIES</b>		
Accounts Payable	64,902	931
Club and Organization Trust Accounts	200,344	317,638
<b>TOTAL LIABILITIES</b>	<b>265,246</b>	<b>318,569</b>
 <b>FUND EQUITY</b>	<b>571,342</b>	<b>752,448</b>



# GRANADA HILLS CHARTER HIGH SCHOOL

## 3 YEAR BUDGET PROJECTION

2013-14 Second Interim Financial Report

	13-14 BUDGET Estimate	14-15 BUDGET Estimate	15-16 BUDGET Estimate
<b>Total Enrollment</b>	<b>4300</b>	<b>4321</b>	<b>4332</b>
<b>I C O E</b>			
<b>Revenue Limit Sources</b>			
8015 Local Control Funding Formula - State Aid	23,785,335	24,508,578	25,035,120
8096 In Lieu of Property Taxes - LAUSD	5,812,692	6,078,194	6,213,888
<b>Total Revenue Limit Sources</b>	<b>29,598,027</b>	<b>30,586,772</b>	<b>31,249,008</b>
<b>Federal Revenues</b>			
8181 Education for Handicapped Children (IDEA)	777,665	782,167	784,043
8220 Child Nutrition Program (Federal)	770,000	808,500	825,000
8290 NCLB:T1, A, Basic Grants	538,647	575,000	580,000
8290 Perkins Voc. Tech	47,255	41,717	42,000
8290 NCLB:TII, A, Teacher Quality	13,186	18,611	18,000
8290 NCLB:TIII, Immigrant Education Program (IMM)	0	30,000	30,000
8290 NCLB:TIII,Limited English Proficiency (LEP)	22,583	24,837	25,000
8290 AP Test Fee Reimbursement	40,000	40,000	40,000
<b>Total Federal Income</b>	<b>2,209,336</b>	<b>2,320,832</b>	<b>2,344,043</b>
<b>Other State Revenues</b>			
8311 Special Education AB602	2,337,308	2,348,583	2,354,220
8520 Child Nutrition Program (State)	71,500	78,650	80,000
8550 Mandated Costs Block Grant (PY P2 ADA)	173,544	174,132	174,972
8560 State Lottery:Non Prop 20 - (12-13 Annual 4221)	525,140	527,744	528,984
8560 State Lottery:Prop 20 Instr Mat - Current Yr	127,050	127,680	127,980
8590 All Other State Funding	15,000	15,000	15,000
<b>Total Other State Income</b>	<b>3,249,542</b>	<b>3,271,789</b>	<b>3,281,156</b>
<b>Other Local Revenues</b>			
8631 Sales-Equip/Supplies - Publications	3,500	8,000	8,000
8634 Food Service Sales	775,000	800,000	850,000
8639 Other Sales - Catering	70,000	80,000	100,000
8650 Leases & Rentals	377,825	375,000	375,000
8660 Interest	250,000	250,000	250,000
8697 Pass Through Revenue Local Sources	350,000	350,000	350,000
8699 Other Local Revenues	1,300,000	1,400,000	1,500,000
<b>Total Other Local Income</b>	<b>3,126,325</b>	<b>3,263,000</b>	<b>3,433,000</b>
<b>TOTA I C O E</b>	<b>38,183,230</b>	<b>39,442,393</b>	<b>40,307,207</b>
<b>E P E S E</b>			
<b>Certificated Salaries</b>			
1110 Teachers	12,065,633	12,246,617	12,430,317
1210 Pupil Support Staff	2,009,291	2,039,430	2,070,022
1310 Exec. Dir. / Directors	1,107,200	1,123,808	1,140,665
1310 Supervisors - Special Education	203,587	206,641	209,740
1910 Other Certificated - Athletics/Activities	410,000	416,150	422,392
<b>Total Certificated Salaries</b>	<b>15,795,711</b>	<b>16,032,647</b>	<b>16,273,136</b>

<b>Classified Salaries</b>			
2110 Instructional Aides	1,005,000	1,020,075	1,035,376
2210 Maintenance/Security	1,079,655	1,095,850	1,112,288
2210 Food Services	475,255	499,017	499,017
2310 Classified Administration	774,969	786,594	798,392
2410 Clerical/Network Support	1,498,753	1,521,234	1,544,053
2910 Other Classified - Athletics/Activities	359,000	364,385	369,851
<b>Total Classified Salaries</b>	<b>5,192,632</b>	<b>5,287,155</b>	<b>5,358,977</b>
<b>Employee Benefits</b>			
3100 STRS	1,253,567	1,272,371	1,291,456
3200 PERS	551,113	588,743	588,743
3310 OASDI	323,235	328,084	333,005
3330 Medicare	304,096	308,657	313,287
3390 PARS - Alternative Retirement System	15,800	17,000	17,000
3400 Health & Welfare Benefits	3,890,269	4,323,000	4,755,300
3500 Unemployment Insurance	10,500	11,500	12,000
3600 Workers' Compensation	210,000	210,637	213,722
<b>Total Employee Benefits</b>	<b>6,558,580</b>	<b>7,059,991</b>	<b>7,524,513</b>
<b>Books &amp; Supplies</b>			
4110 Textbooks	250,000	175,000	175,000
4210 Books other than Textbooks	1,000	10,000	10,000
4310 Instructional Materials	450,000	475,000	475,000
4350 Office Supplies	75,000	80,000	80,000
4370 Custodial/Operations Supplies	175,000	195,000	195,000
4380 Maintenance Supplies	20,000	10,000	10,000
4390 Other Supplies	870,000	850,000	850,000
4400 Non-capitalized Equipment	150,000	150,000	150,000
4710 Food (Cafeteria)	715,000	780,000	780,000
<b>Total Books &amp; Supplies</b>	<b>2,706,000</b>	<b>2,725,000</b>	<b>2,725,000</b>
<b>Services, Other Operating Exp</b>			
5100 Instructional Contracted Services	958,133	975,000	1,000,000
5200 Travel/Conference/Mileage	146,345	146,345	150,000
5300 Dues/Memberships	55,000	55,000	60,000
5400 Insurance	223,029	242,000	300,000
5500 Operation and Housekeeping Services	475,000	425,000	450,000
5600 Rentals/Leases/Repairs	1,350,000	1,300,000	1,400,000
5800 Consulting Services& Operating Exp	1,840,589	1,950,000	2,050,000
5900 Communications	85,000	85,000	90,000
<b>Total Services, Other Operating Exp</b>	<b>5,133,096</b>	<b>5,178,345</b>	<b>5,500,000</b>
<b>Capital Outlay</b>			
6900 Depreciation	450,000	500,000	500,000
<b>Total Capital Outlay</b>	<b>450,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Other Outgo</b>			
7200 District Oversight Fee	749,908	764,669	781,225
7200 Special Education Fair Share Assessment 20%	622,995	626,150	627,653
7400 Debt Service: Interest	221,300	221,300	221,300
<b>Total Other Outgo</b>	<b>1,594,203</b>	<b>1,612,119</b>	<b>1,630,178</b>
<b>TOTAL EXPENSES</b>	<b>37,430,222</b>	<b>38,395,257</b>	<b>39,511,804</b>
<b>NET COST</b>	<b>753,008</b>	<b>1,047,136</b>	<b>795,403</b>

<b>Beginning Cash Balance</b>	1,994,884	3,055,038	5,748,959
<b>Cash Flow from Operating Activities</b>			
Net Income	753,008	1,047,136	795,403
Change in Accounts Receivable			
Prior Year AR	11,680,275	7,319,962	7,178,213
Current Year AR	(7,319,962)	(7,178,213)	(7,324,100)
Change in Accounts Payable	(106,440)	1,005,036	1,094,505
Depreciation	450,000	500,000	500,000
<b>Cash Flow from Investing Activities</b>			
Capital Expenditures			
<b>Cash Flow from Financing Activities</b>			
Source			
Use	(4,396,727)	-	-
<b>Ending Cash Balance</b>	<b>3,055,038</b>	<b>5,748,959</b>	<b>7,992,980</b>
<b>Reserve 5%</b>	1,871,511	1,919,763	1,975,590

Projected Cash Flow  
LEA: Granada Hills Charter High School

Monthly 2013-14 Cash Flow		Budget 2013-14												
Period ending		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	TOTAL
Status		Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	
Beginning cash balance		1,994,884	4,636,163	7,679,214	8,209,190	8,517,712	8,170,385	10,349,570	9,853,399	9,934,916	9,210,877	9,226,094	7,893,799	
<b>REVENUES</b>														
Total general purpose entitlement	17,653,353	0	1,946,088	1,751,478	1,751,478	1,751,478	1,751,478	1,751,478	1,375,883	1,025,587	795,949	550,742	0	
Education Protection Account	3,362,543	0	0	1,145,517	0	0	1,145,516	0	0	0	1,145,516	0	0	
Total categorical block grant	2,244,390	0	0	0	0	0	0	0	0	0	0	0	0	
Other state aid included in principal apportionme	604,639	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total principal apportionment</b>	<b>23,864,925</b>	<b>0</b>	<b>1,946,088</b>	<b>2,896,995</b>	<b>1,751,478</b>	<b>1,751,478</b>	<b>2,896,994</b>	<b>1,751,478</b>	<b>1,375,883</b>	<b>1,025,587</b>	<b>1,941,465</b>	<b>550,742</b>	<b>0</b>	17,888,188
<b>Total in-lieu property tax receipts</b>	<b>5,724,245</b>	<b>0</b>	<b>1,042,968</b>	<b>0</b>	<b>927,083</b>	<b>0</b>	<b>927,083</b>	<b>457,940</b>	<b>789,724</b>	<b>394,862</b>	<b>394,862</b>	<b>394,862</b>	<b>394,862</b>	5,724,246
Other State revenues	3,547,317	0	419,310	428,213	414,780	610,313	502,720	354,732	354,732	212,839	390,205	212,839	212,839	4,113,522
Other local revenues	2,895,000	46,767	74,566	205,657	152,975	126,076	207,518	260,550	260,550	289,500	289,500	289,500	173,700	2,376,859
Federal revenues	2,242,615	0	144,000	65,288	124,011	208,465	382,864	134,557	179,409	269,114	134,557	134,557	26,911	1,803,733
Line of Credit Draw														0
Clearing Accounts Receivable from prior year		9,807,002	1,809,459	90,240	160,609									11,867,310
<b>TOTAL REVENUES</b>	<b>38,274,102</b>	<b>9,853,769</b>	<b>5,436,391</b>	<b>3,686,393</b>	<b>3,530,936</b>	<b>2,696,332</b>	<b>4,917,179</b>	<b>2,959,257</b>	<b>2,960,298</b>	<b>2,191,902</b>	<b>3,150,589</b>	<b>1,582,500</b>	<b>808,312</b>	<b>43,773,858</b>
<b>EXPENDITURES</b>														
Certificates salaries	15,662,112	0	404,783	1,411,196	1,339,047	1,352,339	1,335,218	1,498,006	1,309,335	1,369,857	1,360,002	1,332,893	1,519,923	14,232,599
Classified salaries	5,073,907	0	278,617	421,304	440,547	497,014	495,853	449,678	420,467	458,363	469,788	423,107	503,824	4,858,562
Employee benefits	6,770,912	0	169,020	533,827	528,917	539,724	535,496	566,896	540,513	551,504	534,434	521,985	564,528	5,586,844
Books and supplies	2,653,000	138,522	250,319	332,547	233,564	338,936	89,613	216,768	84,508	252,540	85,789	162,348	445,595	2,631,049
Services/other operating expenditures	5,035,067	547,736	337,586	529,901	512,943	291,858	29,904	544,908	244,613	146,275	549,559	343,760	574,813	4,653,856
Capital outlay	475,000	41,000	0	121,326	41,173	30,000	25,000	71,927	17,942	6,700	5,098	0	144,814	504,980
Direct support/indirect costs	1,340,560	0	161,678	0	143,713	0	143,714	107,245	261,403	130,702	130,702	130,702	130,702	1,340,561
Other debt service	221,300	18,827	0	0	0	0	110,650	0	0	0	0	0	110,650	240,127
Line of Credit Repayment		4,396,676	0											
Clearing Accounts Payable from prior year		2,069,729	791,337	-193,684	-17,490	-6,212	-27,454							2,616,226
<b>TOTAL EXPENDITURES</b>	<b>37,231,858</b>	<b>7,212,490</b>	<b>2,393,340</b>	<b>3,156,417</b>	<b>3,222,414</b>	<b>3,043,659</b>	<b>2,737,994</b>	<b>3,455,428</b>	<b>2,878,781</b>	<b>2,915,941</b>	<b>3,135,372</b>	<b>2,914,795</b>	<b>3,994,849</b>	<b>36,664,804</b>
<b>Ending cash balance</b>		<b>4,636,163</b>	<b>7,679,214</b>	<b>8,209,190</b>	<b>8,517,712</b>	<b>8,170,385</b>	<b>10,349,570</b>	<b>9,853,399</b>	<b>9,934,916</b>	<b>9,210,877</b>	<b>9,226,094</b>	<b>7,893,799</b>	<b>4,707,262</b>	
Net Monthly Activity		2,641,279	3,043,051	529,976	308,522	-347,327	2,179,185							

Projected Cash Flow  
LEA: Granada Hills Charter High School

Monthly 2014-15 Cash Flow		Budget 2014-15												
Period ending		Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	TOTAL
Status		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Beginning cash balance		4,707,262	6,640,163	7,269,471	6,460,223	7,557,763	7,162,060	7,205,219	7,719,323	8,422,808	8,625,797	9,505,077	8,861,289	
<b>REVENUES</b>														
Total general purpose entitlement	17,971,113	0	898,556	898,556	1,617,400	1,617,400	1,617,400	1,617,400	1,617,400	1,617,400	1,617,400	1,006,382	50,319	
Education Protection Account	3,423,069	0	0	0	855,767	0	0	855,767	0	0	855,767	0	0	
Total categorical block grant	2,284,789	0	114,239	114,239	205,631	205,631	205,631	205,631	205,631	205,631	205,631	127,948	6,397	
Other state aid included in principal apportionment	605,000	0	30,250	30,250	54,450	54,450	54,450	54,450	54,450	54,450	54,450	33,880	1,694	
<b>Total principal apportionment</b>	<b>24,283,971</b>	<b>0</b>	<b>1,043,045</b>	<b>1,043,045</b>	<b>2,733,248</b>	<b>1,877,481</b>	<b>1,877,481</b>	<b>2,733,248</b>	<b>1,877,481</b>	<b>1,877,481</b>	<b>2,733,248</b>	<b>1,168,210</b>	<b>58,410</b>	19,022,378
<b>Total in-lieu property tax receipts</b>	<b>5,888,040</b>	<b>353,282</b>	<b>706,565</b>	<b>471,043</b>	<b>471,043</b>	<b>471,043</b>	<b>471,043</b>	<b>471,043</b>	<b>824,326</b>	<b>412,163</b>	<b>412,163</b>	<b>412,163</b>	<b>412,163</b>	5,888,040
Other State revenues	3,572,145	142,886	285,772	214,329	321,493	214,329	214,329	357,215	357,215	214,329	392,936	214,329	214,329	3,143,491
Other local revenues	3,063,000	336,930	306,300	183,780	245,040	153,150	91,890	275,670	275,670	306,300	306,300	306,300	183,780	2,971,110
Federal revenues	2,310,865	46,217	115,543	277,304	138,652	138,652	277,304	138,652	184,869	277,304	138,652	138,652	27,730	1,899,531
Clearing Accounts Receivable from prior year		5,352,054	34,308	399,185	203,691									5,989,238
<b>TOTAL REVENUES</b>	<b>39,118,021</b>	<b>6,231,369</b>	<b>2,491,533</b>	<b>2,588,686</b>	<b>4,113,167</b>	<b>2,854,655</b>	<b>2,932,047</b>	<b>3,975,828</b>	<b>3,519,561</b>	<b>3,087,577</b>	<b>3,983,299</b>	<b>2,239,654</b>	<b>896,412</b>	<b>38,913,788</b>
<b>EXPENDITURES</b>														
Certificates salaries	15,897,043	0	488,112	1,423,122	1,368,064	1,364,168	1,384,584	1,498,006	1,309,335	1,369,857	1,360,002	1,332,893	1,519,923	14,418,066
Classified salaries	5,166,649	0	235,309	407,665	456,668	473,025	523,054	449,678	420,467	458,363	469,788	423,107	503,824	4,820,948
Employee benefits	7,232,429	316,148	379,102	523,745	534,999	537,183	542,705	566,896	540,513	551,504	534,434	521,985	564,528	6,113,742
Books and supplies	2,725,000	304,389	119,609	350,281	264,872	212,518	91,783	216,768	84,508	252,540	85,789	162,348	445,595	2,591,000
Services/other operating expenditures	5,178,345	740,427	401,660	530,206	265,156	525,201	120,771	544,908	244,613	146,275	549,559	343,760	574,813	4,987,349
Capital outlay	500,000	23,422	68,121	49,374	12,327	24,722	1,800	71,927	17,942	6,700	5,098	0	144,814	426,247
Direct support/indirect costs	1,419,268	85,156	170,312	113,541	113,541	113,541	113,541	113,541	198,698	99,349	99,349	99,349	99,349	1,419,267
Other debt service	221,300	0	0	0	0	0	110,650	0	0	0	0	0	110,650	221,300
Line of Credit Repayment														
Clearing Accounts Payable from prior year		2,828,926												2,374,402
<b>TOTAL EXPENDITURES</b>	<b>38,340,034</b>	<b>4,298,468</b>	<b>1,862,225</b>	<b>3,397,934</b>	<b>3,015,627</b>	<b>3,250,358</b>	<b>2,888,888</b>	<b>3,461,724</b>	<b>2,816,076</b>	<b>2,884,588</b>	<b>3,104,019</b>	<b>2,883,442</b>	<b>3,963,496</b>	<b>37,372,321</b>
<b>Ending cash balance</b>		<b>6,640,163</b>	<b>7,269,471</b>	<b>6,460,223</b>	<b>7,557,763</b>	<b>7,162,060</b>	<b>7,205,219</b>	<b>7,719,323</b>	<b>8,422,808</b>	<b>8,625,797</b>	<b>9,505,077</b>	<b>8,861,289</b>	<b>5,794,205</b>	

Projected Cash Flow

LEA: Granada Hills Charter High School

Monthly 2015-16 Cash Flow		Budget 2015-16												
Period ending		Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	TOTAL
Status		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Beginning cash balance		5,794,205	6,738,270	9,224,708	8,460,881	9,512,464	9,176,309	9,276,864	9,877,554	10,654,877	10,927,997	11,895,001	11,304,445	
<b>REVENUES</b>														
Total general purpose entitlement	18,366,477	0	918,324	918,324	1,652,983	1,652,983	1,652,983	1,652,983	1,652,983	1,652,983	1,652,983	1,028,523	51,426	
Education Protection Account	3,498,377	0	0	0	874,594	0	0	874,594	0	0	874,594	0	0	
Total categorical block grant	2,335,054	0	116,753	116,753	210,155	210,155	210,155	210,155	210,155	210,155	210,155	130,763	6,538	
Other state aid included in principal apportionment	605,000	0	30,250	30,250	54,450	54,450	54,450	54,450	54,450	54,450	54,450	33,880	1,694	
<b>Total principal apportionment</b>	<b>24,804,908</b>	<b>0</b>	<b>1,065,327</b>	<b>1,065,327</b>	<b>2,792,182</b>	<b>1,917,588</b>	<b>1,917,588</b>	<b>2,792,182</b>	<b>1,917,588</b>	<b>1,917,588</b>	<b>2,792,182</b>	<b>1,193,166</b>	<b>59,658</b>	19,430,376
<b>Total in-lieu property tax receipts</b>	<b>5,998,300</b>	<b>359,898</b>	<b>719,796</b>	<b>479,864</b>	<b>479,864</b>	<b>479,864</b>	<b>479,864</b>	<b>479,864</b>	<b>839,762</b>	<b>419,881</b>	<b>419,881</b>	<b>419,881</b>	<b>419,881</b>	5,998,300
Other State revenues	3,582,430	143,297	286,594	214,946	322,419	214,946	214,946	358,243	358,243	214,946	394,067	214,946	214,946	3,152,539
Other local revenues	3,258,000	358,380	325,800	195,480	260,640	162,900	97,740	293,220	293,220	325,800	325,800	325,800	195,480	3,160,260
Federal revenues	2,340,000	46,800	117,000	280,800	140,400	140,400	280,800	140,400	187,200	280,800	140,400	140,400	28,080	1,923,480
Clearing Accounts Receivable from prior year		4,848,468	1,836,387	399,185	73,200									7,157,240
<b>TOTAL REVENUES</b>	<b>39,983,638</b>	<b>5,756,843</b>	<b>4,350,904</b>	<b>2,635,602</b>	<b>4,068,705</b>	<b>2,915,698</b>	<b>2,990,938</b>	<b>4,063,909</b>	<b>3,596,013</b>	<b>3,159,015</b>	<b>4,072,330</b>	<b>2,294,193</b>	<b>918,045</b>	<b>40,822,195</b>
<b>EXPENDITURES</b>														
Certificates salaries	16,135,499	0	488,112	1,423,122	1,368,064	1,364,168	1,384,584	1,498,006	1,309,335	1,369,857	1,360,002	1,332,893	1,519,923	14,418,066
Classified salaries	5,236,663	0	235,309	407,665	456,668	473,025	523,054	449,678	420,467	458,363	469,788	423,107	503,824	4,820,948
Employee benefits	7,696,206	316,148	379,102	523,745	534,999	537,183	542,705	566,896	540,513	551,504	534,434	521,985	564,528	6,113,742
Books and supplies	2,725,000	304,389	119,609	350,281	264,872	212,518	91,783	216,768	84,508	252,540	85,789	162,348	445,595	2,591,000
Services/other operating expenditures	5,450,000	740,427	401,660	530,206	265,156	525,201	120,771	544,908	244,613	146,275	549,559	343,760	574,813	4,987,349
Capital outlay	500,000	23,422	68,121	49,374	12,327	24,722	1,800	71,927	17,942	6,700	5,098	0	144,814	426,247
Direct support/indirect costs	1,437,945	86,277	172,553	115,036	115,036	115,036	115,036	115,036	201,312	100,656	100,656	100,656	100,656	1,437,946
Other debt service	221,300	0	0	0	0	0	110,650	0	0	0	0	0	110,650	221,300
Line of Credit Repayment														
Clearing Accounts Payable from prior year		3,342,115												2,374,402
<b>TOTAL EXPENDITURES</b>	<b>39,402,613</b>	<b>4,812,778</b>	<b>1,864,466</b>	<b>3,399,429</b>	<b>3,017,122</b>	<b>3,251,853</b>	<b>2,890,383</b>	<b>3,463,219</b>	<b>2,818,690</b>	<b>2,885,895</b>	<b>3,105,326</b>	<b>2,884,749</b>	<b>3,964,803</b>	<b>37,391,000</b>
<b>Ending cash balance</b>		<b>6,738,270</b>	<b>9,224,708</b>	<b>8,460,881</b>	<b>9,512,464</b>	<b>9,176,309</b>	<b>9,276,864</b>	<b>9,877,554</b>	<b>10,654,877</b>	<b>10,927,997</b>	<b>11,895,001</b>	<b>11,304,445</b>	<b>8,257,687</b>	



















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				T I S I E S O U D E U A T O E R O G R E E S A D E D C O U S														
STATE E TO REVE UES E PE DITURES A DC A GES I U DBA A				Object Codes	u c t o Codes													
				ACTUA S As o	/30/14 ESTI ATED ACTUA S													
				1/31/2014 7 o t s	2 D I TERI													
A. REVE UES Su r See det s be o																		
1) Revenue Limit Sources	8010-8099			16,353,585.00	29,598,027.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Federal Revenues	8100-8299			1,172,450.00	2,209,336.00	-	13,186.00	-	-	-	-	-	22,583.00	-	-	770,000.00	-	40,000.00
3) Other State Revenues	8300-8599			2,750,256.00	3,249,542.00	-	-	-	-	-	-	-	-	-	-	71,500.00	-	-
4) Other Local Revenues	8600-8799			1,623,787.00	3,126,325.00	-	-	-	-	-	-	-	-	-	-	845,000.00	-	-
5) TOTA REVE UES				21,900,078.00	38,183,230.00	-	13,186.00	-	-	-	-	-	22,583.00	-	-	1,686,500.00	-	40,000.00
B. E PE SES																		
1) Certificated Salaries	1000-1999			7,248,033.00	15,795,711.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2) Classified Salaries	2000-2999			2,580,730.00	5,192,632.00	-	-	-	-	-	-	-	12,785.00	-	-	555,255.00	-	-
3) Employee Benefits	3000-3999			2,849,804.00	6,558,580.00	-	-	-	-	-	-	-	-	-	-	274,795.00	-	-
4) Books & Supplies	4000-4999			1,827,132.00	2,706,000.00	-	-	-	-	-	-	-	-	-	-	801,635.00	-	-
5) Services and Other Operating Expenses	5000-5999			3,643,205.00	5,756,091.00	-	13,186.00	-	-	-	-	-	9,798.00	-	-	42,000.00	-	40,000.00
6) Depreciation	6000-6999			267,127.00	450,000.00	-	-	-	-	-	-	-	-	-	-	12,815.00	-	-
	7100-7299																	
	7400-7499																	
7) Other Outgo (excluding Transfers of indirect Costs)				129,477.00	221,300.00	-	-	-	-	-	-	-	-	-	-	-	-	-
8) Other Outgo - Transfers of Indirect Costs	7300-7399			160,831.00	749,908.00	-	-	-	-	-	-	-	-	-	-	-	-	-
9) TOTA E PE SES				18,706,339.00	37,430,222.00	-	13,186.00	-	-	-	-	-	22,583.00	-	-	1,686,500.00	-	40,000.00
C. ECESS DE ICIE CY O REVE UES OVER E PE SES BE ORE OT ER I A CI G SOURCES USES																		
				3,193,739.00	753,008.00	-	-	-	-	-	-	-	-	-	-	-	-	-
D. OT ER I A CI G SOURCES/USES																		
1) Interfund Transfers																		
a) Transfers In	900-8929																	
b) Transfers Out	600-7629																	
2) Other Sources/Uses																		
a) Sources	930-8979			-	-													
b) Uses	630-7699			-	-													
3) Contributions	8980-8999			-	-													
4 TOTAL OTHER FINANCING SOURCES/USES				-	-													
E. ET I CREASE DECREASE I ET ASSETS/POSITIO																		
				3,193,739.00	753,008.00	-	-	-	-	-	-	-	-	-	-	-	-	-
F. ET ASSETS/POSITIO																		
1) Beginning Fund Balance																		
a) As of June 2013 - Unaudited Actuals fund ending balance	9791			17,036,770.00	17,036,770.00	-	-	-	-	-	-	-	-	-	-	252,302.83	-	-
b) Audit Adjustments	9793			(4,283.00)	(4,283.00)											-	-	-
d) Other Restatements	9795			-	-											-	-	-
e) Adjusted Beginning Balance, Net Assets				17,032,487.00	17,032,487.00	-	-	-	-	-	-	-	-	-	-	252,302.83	-	-
2) Ending Net Assets, June 30				20,226,226.00	17,785,495.00	-	-	-	-	-	-	-	-	-	-	252,302.83	-	-
Components of Fund Ending Balance																		
a) Capital Assets, Net of Related Debt	9796			-	-											-	-	-
b) Restricted Net Assets	9797			-	-											-	-	-
c) Unrestricted Net Assets(unappropriated)	9790			20 22 22 00	17 7 4 00											2 2 302 3		
SACS Resource Object Code																		







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				U D E D I G B A A C E CARRY OR ARD E T ISCA YEAR													2 2 302 3			
				T I S I E S O U D E U A T O E R O G R E E S A D E D C O U S																
STATE E TO REVE UES E PE DITURES A DC A GES I U DBA A				Object Codes	u c t o Codes															
				ACTUA S As o	/30/14 ESTI ATED ACTUA S	D	D	D	D	D	D	D	D	D	D	D	D	D		
				1/31/2014 7 o t s	2 D I TERI	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed	u d b ce ot o ed		
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	38,579.00	350,000.00													
<b>TOTA OT ER OCA REVE UE</b>						1,623,787.00	3,126,325.00	-	-	-	-	-	-	-	-	-	-	845,000.00	-	
<b>TOTA REVE UES</b>						21,900,078.00	38,183,230.00	-	13,186.00	-	-	-	-	-	22,583.00	-	-	1,686,500.00	40,000.00	
<b>E e d tures b Sub object</b>				SACS Object	FUNC															
<b>1) Cert c ted S res</b>								371	403	403	404	404	4201	4203	4 10		310		10	
Certificated Teachers' Salaries				1100	1000	5,432,814.00	12,065,633.00													
Certificated Pupil Support Salaries				1200	1000	1,027,410.00	2,009,291.00													
Certificated Supervisors' and Administrators' Salaries				1300	2700	601,560.00	1,310,787.00													
Other Certificated Salaries				1900	2100	186,249.00	410,000.00													
<b>TOTA CERTI ICATED SA ARIES</b>						7,248,033.00	15,795,711.00	-	-	-	-	-	-	-	-	-	-	-	-	
<b>2) C ss ed S res</b>																				
Classified Instructional Salaries				2100	1000	523,567.00	1,005,000.00							12,785.00						
Classified Support Salaries				2200	8100	779,285.00	1,554,910.00											475,255.00		
Classified Supervisors' and Administrators' Salaries				2300	2100	384,274.00	774,969.00											80,000.00		
Clerical, Technical and Office Salaries				2400	2700	712,462.00	1,498,753.00													
Other Classified				2900	2100	181,142.00	359,000.00													
<b>TOTA C ASSI IED SA ARIES</b>						2,580,730.00	5,192,632.00	-	-	-	-	-	-	12,785.00	-	-	555,255.00	-		
<b>3) E o ee Be e ts</b>																				
<b>STRS - Certificated</b>						0 41 00	1 2 3 7 00	-	-	-	-	-	-	-	-	-	-	-	-	
Instruction				3101	1000	580,415.00	1,253,567.00	-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration				3101	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Library, Media, & Technology				3101	2420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Administration				3101	2700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guidance & Counseling Services				3101	3110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Services				3101	3140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Board & Superintendent				3101	7100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration				3101	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>STRS - Classified</b>								-	-	-	-	-	-	-	-	-	-	-	-	
Instruction				3102	1000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Supervision and Administration				3102	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Administration				3102	2700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pupil Transportation				3102	3600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Services				3102	3700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other General Administration				3102	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maintenance & Operation				3102	8100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PERS - Certificated</b>						12 442 00	24 000 00	-	-	-	-	-	-	-	-	-	-	-	-	
Instruction				3201	1000	12,442.00	24,000.00	-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration				3201	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Library, Media, & Technology				3201	2420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Administration				3201	2700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guidance & Counseling Services				3201	3110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Services				3201	3140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Board & Superintendent				3201	7100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration				3201	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>PERS - Classified</b>						2 14 4 00	27 113 00	-	-	-	-	-	-	-	-	-	-	3 71 00	-	
Instruction				3202	1000	251,464.00	527,113.00	-	-	-	-	-	-	-	-	-	-	53,871.00	-	
Instructional Supervision and Administration				3202	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Administration				3202	2700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pupil Transportation				3202	3600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Services				3202	3700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other General Administration				3202	2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maintenance & Operation				3202	8100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



				TO C EC	TO C EC	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	
				U D E D I G B A A C E C A R R Y O R A R D E T I S C A Y E A R													2 2 302 3	
				T I S I E S O U D E U A T O E R O G R E E S A D E D C O U S														
STATE E T O R E V E U E S E P E D I T U R E S A D C A G E S I U D B A A				Object Codes	u c t o Codes													
				ACTUA S A s o	/30/14 ESTI A T E D ACTUA S	371	403	403	404	404	4201	4203	4 10	310	10			
				1/31/2014 7 o t s	2 D I T E R I	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	u d b c e o t o e d	A o c t e A o b e E	u d b c e o t o e d		
School Administration	3402	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Transportation	3402	3600				-	-	-	-	-	-	-	-	-	-	-	-	
Food Services	3402	3700				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3402	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Plant Maintenance & Operation	3402	8100				-	-	-	-	-	-	-	-	-	-	-	-	
Unemployment Insurance - Certificated			3 2 00	7 7 2 00		-	-	-	-	-	-	-	-	-	-	-	-	
Instruction	3501	1000	3,629.00	7,762.00		-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration	3501	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Library, Media, & Technology	3501	2420				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3501	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Guidance & Counseling Services	3501	3110				-	-	-	-	-	-	-	-	-	-	-	-	
Health Services	3501	3140				-	-	-	-	-	-	-	-	-	-	-	-	
Board & Superintendent	3501	7100				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3501	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Unemployment Insurance - Classified			1 2 0 00	2 73 00		-	-	-	-	-	-	-	-	-	27 00	-	-	
Instruction	3502	1000	1,280.00	2,738.00		-	-	-	-	-	-	-	-	-	278.00	-	-	
Instructional Supervision and Administration	3502	2100				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3502	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Transportation	3502	3600				-	-	-	-	-	-	-	-	-	-	-	-	
Food Services	3502	3700				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3502	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Plant Maintenance & Operation	3502	8100				-	-	-	-	-	-	-	-	-	-	-	-	
Workers' Compensation - Certificated			72 7 00	1 1 00		-	-	-	-	-	-	-	-	-	13 00	-	-	
Instruction	3601	1000	72,575.00	155,195.00		-	-	-	-	-	-	-	-	-	5,813.00	-	-	
Instructional Supervision and Administration	3601	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Library, Media, & Technology	3601	2420				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3601	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Guidance & Counseling Services	3601	3110				-	-	-	-	-	-	-	-	-	-	-	-	
Health Services	3601	3140				-	-	-	-	-	-	-	-	-	-	-	-	
Board & Superintendent	3601	7100				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3601	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Workers' Compensation - Classified			2 2 0 00	4 0 00		-	-	-	-	-	-	-	-	-	-	-	-	
Instruction	3602	1000	25,629.00	54,805.00		-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration	3602	2100				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3602	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Transportation	3602	3600				-	-	-	-	-	-	-	-	-	-	-	-	
Food Services	3602	3700				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3602	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Plant Maintenance & Operation	3602	8100				-	-	-	-	-	-	-	-	-	-	-	-	
OPEB, Allocated						-	-	-	-	-	-	-	-	-	-	-	-	
Instruction	3701	1000				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration	3701	2100				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3701	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Transportation	3701	3600				-	-	-	-	-	-	-	-	-	-	-	-	
Food Services	3701	3700				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3701	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Plant Maintenance & Operation	3701	8100				-	-	-	-	-	-	-	-	-	-	-	-	
OPEB, Active Employees						-	-	-	-	-	-	-	-	-	-	-	-	
Instruction	3702	1000				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration	3702	2100				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3702	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Pupil Transportation	3702	3600				-	-	-	-	-	-	-	-	-	-	-	-	
Food Services	3702	3700				-	-	-	-	-	-	-	-	-	-	-	-	
Other General Administration	3702	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Plant Maintenance & Operation	3702	8100				-	-	-	-	-	-	-	-	-	-	-	-	
Other Employment Benefits - Certificated						-	-	-	-	-	-	-	-	-	-	-	-	
Instruction	3901	1000				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Supervision and Administration	3901	2100				-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Library, Media, & Technology	3901	2420				-	-	-	-	-	-	-	-	-	-	-	-	
School Administration	3901	2700				-	-	-	-	-	-	-	-	-	-	-	-	
Guidance & Counseling Services	3901	3110				-	-	-	-	-	-	-	-	-	-	-	-	
Health Services	3901	3140				-	-	-	-	-	-	-	-	-	-	-	-	
Board & Superintendent	3901	7100				-	-	-	-	-	-	-	-	-	-	-	-	

				TO C EC	TO C EC	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions		
				U D E D I G B A A C E CARRY OR ARD E T ISCA YEAR															2 2 302 3		
				T I S I E S O U D E U A TO ERO GREE S ADED CO U S																	
STATE E TO REVE UES E PE DITURES A DC A GES I U DBA A				Object Codes	u ct o Codes																
				ACTUA S As o	/30/14 ESTI ATED ACTUA S	371	403	403	404	404	4201	4203	4 10	310	10						
				1/31/2014 7 o t s	2 DI TERI	D	D	D	D	D	D	D	D	D	D	A o c t e A o b e E	u d b ce ot o ed				
				Other General Administration	3901	2100															
				Other Employment Benefits - Classified																	
				Instruction	3902	1000															
				Instructional Supervision and Administration	3902	2100															
				School Administration	3902	2700															
				Pupil Transportation	3902	3600															
				Food Services	3902	3700															
				Other General Administration	3902	2100															
				Plant Maintenance & Operation	3902	8100															
				<b>TOTA E P OYEE BE E ITS</b>			<b>2 4 04 00</b>	<b>0 00</b>								<b>274 7 00</b>					
4)				<b>Books Supplies</b>																	
				Approved Textbooks and Core Curricula Materials	4100	1000	220,967.00	250,000.00													
				Books and Other Reference Materials	4200	1000	397.00	1,000.00													
				Materials and Supplies	4300	1000	414,535.00	450,000.00													
				Noncapitalized Equipment	4400	1000	103,999.00	150,000.00													
				Other Supplies	4300	2700	678,542.00	1,140,000.00													
				Pupil Transportation	4300	3600	-	-													
				Food Service Supplies	4700	3700	408,692.00	715,000.00													
				<b>TOTA BOO S A D SUPP IES</b>			<b>1 27 132 00</b>	<b>2 70 000 00</b>								<b>01 3 00</b>					
5)				<b>Services Direct or Other Expenses</b>																	
				Personal Services	5800	2700	572,279.00	958,133.00													
				Travel and Conference	5200	2700	99,759.00	146,345.00													
				Due and Memberships	5300	7200	27,085.00	55,000.00													
				Insurance	5400	7200	189,339.00	223,029.00													
				Operation and Housekeeping Services	5500	8100	143,196.00	475,000.00													
				Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	883,643.00	1,350,000.00													
				Transfers of Direct Cost	5800	8100	-	-													
				Transfer of Direct Costs - Interfund	5800	8100	-	-													
				Professional Consulting Services& Operating Exp	5800	8100	1,696,747.00	2,463,584.00													
				Communications	5900	8100	31,157.00	85,000.00													
				<b>TOTA SERVICES A DOT ER OPERATI GE PE SES</b>			<b>3 43 20 00</b>	<b>7 0 1 00</b>								<b>9,798.00</b>				<b>40,000.00</b>	
6)				<b>De rec to</b>																	
				Depreciation Expense	6900	8100	267,127.00	450,000.00													
				<b>TOTA DEPRECIATIO</b>			<b>2 7 127 00</b>	<b>4 0 000 00</b>													
7)				<b>Other Out o e c ud Tr s ers o l d rect Costs</b>																	
				Tuition																	
				Tuition for Intruction Under Interdistrict Attendance Agreements	7110		-	-													
				Tuition, Excess Costs, and/or Deficit Payments			-	-													
				Payments to Districts or Charter School	7141		-	-													
				Payments to County Offices	7142		-	-													
				Payments to JPAs	7143		-	-													
				Other Transfers Out																	
				All Other Transfers	281-7283		-	-													
				All Other Transfers Out to All Others	7299		-	-													
				Debt Service																	
				Debt Service-Interest	7438	9100	129,477.00	221,300.00													
				<b>TOTA OT ER OUTGO e c ud Tr s ers o l d rect Costs</b>			<b>12 477 00</b>	<b>221 300 00</b>													
				OTHER OUTGO-TRANSFERS OF INDIRECT COSTS																	
				Transfers of Indirect Cost	7310		-	-													
				Transfers of Indirect Cost-Interfund	7350		-	-													
				<b>TOTA OT ER OUTGO TRA S ERS O I DIRECT COSTS</b>																	
8)				<b>Direct Su ort/ l d rect Costs/A Ot er c Uses</b>																	
				Indirect Cost ( total charter school supervisory oversight fees only)	5800	8100	160,831.00	749,908.00													
				All Other Financing Uses	7699	9100	-	-													
				<b>TOTA E PE DITURES</b>			<b>1 70 33 00</b>	<b>37 430 222 00</b>								<b>22 3 00</b>				<b>1 00 00</b>	<b>40 000 00</b>









				TO C EC		TO C EC		if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	
				U D E D I G B A A C E CARRY OR ARD E T ISCA YEAR				413								
				T I S I E S O U D E U A T O E R O G R E E S A D E D C O U S												
STATE E TO REVE UES E PE DITURES A D C A GES I U D B A A		Object Codes	u ct o Codes			010	030	300	00	7230	7240	7400	010	7 10		
				ACTUA S As o	/30/14 ESTI ATED ACTUA S	D	D	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E		
				1/31/2014 7 o t s	2 D I TERI	u d b ce ot o ed	u d b ce ot o ed	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E	A oc te A o be E		
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	38,579.00	350,000.00											
<b>TOTA OT ER OCA REVE UE</b>				<b>1,623,787.00</b>	<b>3,126,325.00</b>	-	-	-	-	-	-	-	-	-		
<b>TOTA REVE UES</b>				<b>21,900,078.00</b>	<b>38,183,230.00</b>	-	-	127,050.00	2,337,308.00	-	-	-	-	15,000.00		
<b>E e d tures b Sub object</b>		SACS Object	FUNC													
<b>1) Cert c ted S res</b>						<b>010</b>	<b>030</b>	<b>300</b>	<b>00</b>	<b>7230</b>	<b>7240</b>	<b>7400</b>	<b>010</b>	<b>7 10</b>		
	Certificated Teachers' Salaries	1100	1000	5,432,814.00	12,065,633.00				449,614.00							
	Certificated Pupil Support Salaries	1200	1000	1,027,410.00	2,009,291.00				164,875.00							
	Certificated Supervisors' and Administrators' Salaries	1300	2700	601,560.00	1,310,787.00				164,666.00							
	Other Certificated Salaries	1900	2100	186,249.00	410,000.00											
<b>TOTA CERTI ICATED SA ARIES</b>				<b>7,248,033.00</b>	<b>15,795,711.00</b>	-	-	-	779,155.00	-	-	-	-	-		
<b>2) C ss ed S res</b>																
	Classified Instructional Salaries	2100	1000	523,567.00	1,005,000.00				907,739.00							
	Classified Support Salaries	2200	8100	779,285.00	1,554,910.00											
	Classified Supervisors' and Administrators' Salaries	2300	2100	384,274.00	774,969.00											
	Clerical, Technical and Office Salaries	2400	2700	712,462.00	1,498,753.00				45,000.00							
	Other Classified	2900	2100	181,142.00	359,000.00											
<b>TOTA C ASSI IED SA ARIES</b>				<b>2,580,730.00</b>	<b>5,192,632.00</b>	-	-	-	952,739.00	-	-	-	-	-		
<b>3) E o ee Be e ts</b>																
<b>STRS - Certificated</b>				<b>0 41 00</b>	<b>1 2 3 7 00</b>	-	-	-	<b>4 224 00</b>	-	-	-	-	-		
	Instruction	3101	1000	580,415.00	1,253,567.00				64,224.00							
	Instructional Supervision and Administration	3101	2100	-	-											
	Instructional Library, Media, & Technology	3101	2420	-	-											
	School Administration	3101	2700	-	-											
	Guidance & Counseling Services	3101	3110	-	-											
	Health Services	3101	3140	-	-											
	Board & Superintendent	3101	7100	-	-											
	Other General Administration	3101	2100	-	-											
<b>STRS - Classified</b>																
	Instruction	3102	1000	-	-											
	Instructional Supervision and Administration	3102	2100	-	-											
	School Administration	3102	2700	-	-											
	Pupil Transportation	3102	3600	-	-											
	Food Services	3102	3700	-	-											
	Other General Administration	3102	2100	-	-											
	Plant Maintenance & Operation	3102	8100	-	-											
<b>PERS - Certificated</b>				<b>12 442 00</b>	<b>24 000 00</b>	-	-	-								
	Instruction	3201	1000	12,442.00	24,000.00											
	Instructional Supervision and Administration	3201	2100	-	-											
	Instructional Library, Media, & Technology	3201	2420	-	-											
	School Administration	3201	2700	-	-											
	Guidance & Counseling Services	3201	3110	-	-											
	Health Services	3201	3140	-	-											
	Board & Superintendent	3201	7100	-	-											
	Other General Administration	3201	2100	-	-											
<b>PERS - Classified</b>				<b>2 1 4 4 00</b>	<b>27 113 00</b>	-	-	-	<b>117 2 00</b>	-	-	-	-	-		
	Instruction	3202	1000	251,464.00	527,113.00				117,992.00							
	Instructional Supervision and Administration	3202	2100	-	-											
	School Administration	3202	2700	-	-											
	Pupil Transportation	3202	3600	-	-											
	Food Services	3202	3700	-	-											
	Other General Administration	3202	2100	-	-											
	Plant Maintenance & Operation	3202	8100	-	-											

				TO C EC		TO C EC		if #NAME? appears go to H7 for instructions	if #NAME? appears go to H7 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions	if #NAME? appears go to H3 for instructions
		U D E D I G B A C E C A R R Y O R A R D E T I S C A Y E A R								413					
		T I S I E S O U D E U A T O E R O G R E E S A E D C O U S													
STATE E T O R E V E U E S E P E D I T U R E S A D C A G E S I U D B A A		Object Codes	u c t o Codes			010	030	300	00	7230	7240	7400	010	7 10	
				ACTUA S A s o	/30/14 ESTI ATED ACTUA S	D u d b c e o t o e d	D u d b c e o t o e d	A o c t e A o b e E	A o c t e A o b e E	A o c t e A o b e E	A o c t e A o b e E	A o c t e A o b e E	A o c t e A o b e E	A o c t e A o b e E	
				1/31/2014 7 o t s	2 D I T E R I										
OASDI Regular - Certificated				7 1 00	1 000 00	-	-								
	Instruction	3301	1000	7,661.00	16,000.00	-	-								
	Instructional Supervision and Administration	3301	2100			-	-								
	Instructional Library, Media, & Technology	3301	2420			-	-								
	School Administration	3301	2700			-	-								
	Guidance & Counseling Services	3301	3110			-	-								
	Health Services	3301	3140			-	-								
	Board & Superintendent	3301	7100			-	-								
	Other General Administration	3301	2100			-	-								
OASDI Regular - Classified				147 720 00	307 23 00	-	-		72 304 00						
	Instruction	3302	1000	147,720.00	307,235.00	-	-		72,304.00						
	Instructional Supervision and Administration	3302	2100			-	-								
	School Administration	3302	2700			-	-								
	Pupil Transportation	3302	3600			-	-								
	Food Services	3302	3700			-	-								
	Other General Administration	3302	2100			-	-								
	Plant Maintenance & Operation	3302	8100			-	-								
OASDI Medicare - Certificated				10 2 3 00	210 000 00	-	-		10 000 00						
	Instruction	3301	1000	105,263.00	210,000.00	-	-		10,000.00						
	Instructional Supervision and Administration	3301	2100			-	-								
	Instructional Library, Media, & Technology	3301	2420			-	-								
	School Administration	3301	2700			-	-								
	Guidance & Counseling Services	3301	3110			-	-								
	Health Services	3301	3140			-	-								
	Board & Superintendent	3301	7100			-	-								
	Other General Administration	3301	2100			-	-								
OASDI Medicare - Classified				37 107 00	4 0 00	-	-		10 2 00						
	Instruction	3302	1000	37,107.00	94,096.00	-	-		10,529.00						
	Instructional Supervision and Administration	3302	2100			-	-								
	School Administration	3302	2700			-	-								
	Pupil Transportation	3302	3600			-	-								
	Food Services	3302	3700			-	-								
	Other General Administration	3302	2100			-	-								
	Plant Maintenance & Operation	3302	8100			-	-								
Retirement in Lieu of OASDI - Certificated						-	-								
	Instruction	3301	1000			-	-								
	Instructional Supervision and Administration	3301	2100			-	-								
	Instructional Library, Media, & Technology	3301	2420			-	-								
	School Administration	3301	2700			-	-								
	Guidance & Counseling Services	3301	3110			-	-								
	Health Services	3301	3140			-	-								
	Board & Superintendent	3301	7100			-	-								
	Other General Administration	3301	2100			-	-								
Retirement in Lieu of OASDI - Classified				307 00	1 00 00	-	-		100 00						
	Instruction	3302	1000	8,307.00	15,800.00	-	-		100.00						
	Instructional Supervision and Administration	3302	2100			-	-								
	School Administration	3302	2700			-	-								
	Pupil Transportation	3302	3600			-	-								
	Food Services	3302	3700			-	-								
	Other General Administration	3302	2100			-	-								
	Plant Maintenance & Operation	3302	8100			-	-								
Health & Welfare Benefits - Certificated				1 03 3 00	2 31 200 00	-	-		24 00						
	Instruction	3401	1000	1,038,639.00	2,531,200.00	-	-		245,668.00						
	Instructional Supervision and Administration	3401	2100			-	-								
	Instructional Library, Media, & Technology	3401	2420			-	-								
	School Administration	3401	2700			-	-								
	Guidance & Counseling Services	3401	3110			-	-								
	Health Services	3401	3140			-	-								
	Board & Superintendent	3401	7100			-	-								
	Other General Administration	3401	2100			-	-								
Health & Welfare Benefits - Classified				7 73 00	1 3 0 00	-	-		200 000 00						
	Instruction	3402	1000	557,673.00	1,359,069.00	-	-		200,000.00						
	Instructional Supervision and Administration	3402	2100			-	-								



