



# Winship Community School

## Special Board Meeting

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### Date and Time

Tuesday September 7, 2021 at 6:30 PM PDT

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Winship Special Board Meeting  
Time: Sep 7, 2021 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://sequoiagrove-org.zoom.us/j/88351310538>

Meeting ID: 883 5131 0538

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:30 PM</b>
<b>A. Record Attendance</b>		David Brockmyer	1 m
<b>B. Call the Meeting to Order</b>		David Brockmyer	1 m

	<b>Purpose</b>	<b>Presenter</b>	<b>Time</b>
<b>C. Approval of the Agenda</b>	Vote	David Brockmyer	1 m
<b>D. Public Comments</b>			2 m
<b>II. Financials</b>			<b>6:35 PM</b>
<b>A. Unaudited Actuals Report</b>	Vote	Darlington Ahaive	15 m
<b>III. Operations</b>			<b>6:50 PM</b>
<b>A. Organizational Chart</b>	Vote	Julie Haycock-Cavender	5 m
<b>IV. Governance</b>			<b>6:55 PM</b>
<b>A. Discussion and Potential Action on Board Member Recruitment</b> Nomination of Michelle Griswold	Vote	David Brockmyer	5 m
<b>B. Discussion on Board Training</b>	Discuss	Julie Haycock-Cavender	5 m
<b>V. Closing Items</b>			<b>7:05 PM</b>
<b>A. Board of Director's Comments &amp; Requests</b>	Discuss		2 m
<b>B. Announcement of the Next Regular Scheduled Board Meeting</b> The Next Regular Schedule Board Meeting is September 14, 2021 at 6:00 PM.	FYI	David Brockmyer	1 m
<b>C. Adjourn Meeting</b>	Vote	David Brockmyer	

Public Comment Rules: Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate to the administrative team of your desire to address the Board or simply communicate orally your desire to address the Board when the Board asks for public comments. Speakers may be called in the order requests are received. Comments are limited to 2 minutes each, with no more than 15 minutes per single topic. If a member of the public utilizes a translator to address the Board, those individuals are allotted 4 minutes each. If the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: The Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at (530) 927-5137 at least 48 hours before the scheduled board

meeting so every reasonable effort can be made to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

# Cover Sheet

## Unaudited Actuals Report

<b>Section:</b>	II. Financials
<b>Item:</b>	A. Unaudited Actuals Report
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Winship_Financial Package_June 2021.pdf



# Winship Community School

Monthly Financial Presentation – June 2021

# WINSHIP - Highlights

- Year-end revenue exceeded budget by 12%.
- Year-end expense exceeded budget by 11%.
- Year-end surplus at \$44k (Budget; 22K).
- Year-end cash balance \$92k.

# WINSHIP - Revenue

- Positive revenue variance due to received one-time funding:
  - Paycheck Protection Program- \$165k.
  - Learning Loss Mitigation Funds- \$15k.

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Revenue</b>			
State Aid-Rev Limit	\$ 969,637	\$ 980,004	\$ (10,367)
Federal Revenue	186,427	12,775	173,652
Other State Revenue	102,979	123,005	(20,025)
Other Local Revenue	5,107	-	5,107
<b>Total Revenue</b>	<b><u>\$ 1,264,150</u></b>	<b><u>\$ 1,115,784</u></b>	<b><u>\$ 148,367</u></b>

# WINSHIP - Expenses

- Increase to instructional spending aligns to spend down of one-time funding.
- **Professional Services:** Legal and General Consulting expense higher than budget.

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Expenses</b>			
Certificated Salaries	\$ 464,874	\$ 461,960	\$ (2,914)
Classified Salaries	19,855	37,940	18,085
Benefits	145,677	161,599	15,922
Books and Supplies	184,277	88,369	(95,908)
Subagreement Services	152,170	192,005	39,835
Operations	60,117	39,487	(20,631)
Facilities	991	1,333	342
Professional Services	165,732	84,976	(80,756)
Depreciation	10,139	16,162	6,023
Interest	15,348	9,743	(5,605)
<b>Total Expenses</b>	<b>\$ 1,219,180</b>	<b>\$ 1,093,575</b>	<b>\$ (125,606)</b>



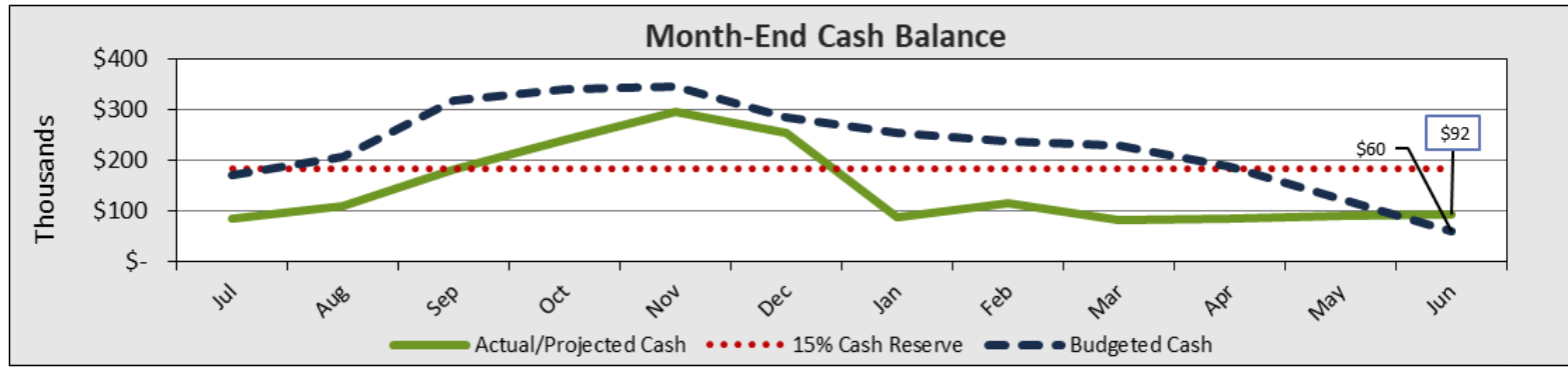
# WINSHIP - Fund Balance

- Year-end surplus exceeded budget by 100%.

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Total Surplus(Deficit)</b>	\$ 44,970	\$ 22,209	\$ 22,762
Beginning Fund Balance	<u>(162,320)</u>	<u>(162,320)</u>	
<b>Ending Fund Balance</b>	<u><b>\$ (117,349)</b></u>	<u><b>\$ (140,110)</b></u>	
<i>As a % of Annual Expenses</i>	-9.6%	-12.8%	

# WINSHIP - Cash Balance

- Year-end surplus at \$92k (includes factored receivables).



# WINSHIP - Appendix

- Monthly Cash Flow / Forecast 20-21
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Due-To/Due-From Balance
- Unaudited Actual Report

**Winship**

**Monthly Cash Flow/Forecast FY20-21**

Revised 8/20/2021

ADA = 107.35



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>107.35</b>																
<b>ADA =</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	44,435	44,435	79,983	-	159,966	79,983	79,983	40,859	20,008	19,265	316,211	-	885,128.00	892,978	(7,850)
8012 Education Protection Account	-	-	-	5,368	-	-	5,367	-	-	5,365	-	5,370	-	21,470.00	21,470	-
8019 State Aid - Prior Year	-	-	2,010	-	-	-	-	(6,869)	(208)	(102)	(98)	(1,602)	-	(6,869.00)	-	(6,869)
8096 In Lieu of Property Taxes	-	-	4,205	5,606	14,015	5,606	5,606	5,606	10,229	5,115	5,115	8,805	-	69,908.00	65,555	4,353
	-	44,435	50,650	90,957	14,015	165,572	90,956	78,720	50,880	30,386	24,282	328,784	-	969,637.00	980,004	(10,367)
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	14,284	-	14,284.00	12,775	1,509
8296 Other Federal Revenue	-	-	889	-	-	5,903	-	-	-	-	-	165,351	-	172,143.00	-	172,143
	-	-	889	-	-	5,903	-	-	-	-	-	179,635	-	186,427.00	12,775	173,652
<b>Other State Revenue</b>																
8311 State Special Education	-	-	6,508	-	11,714	11,714	5,857	2,988	1,463	1,408	1,390	21,611	-	64,653.00	64,410	243
8550 Mandated Cost	-	-	-	-	-	-	1,810	-	-	-	-	-	-	1,810.00	1,802	8
8560 State Lottery	-	-	-	-	-	-	6,071	-	-	5,921	-	14,132	-	26,123.62	22,221	3,902
8598 Prior Year Revenue	246	6	-	-	-	-	197	-	-	-	-	427	-	874.80	-	875
8599 Other State Revenue	-	-	-	-	-	889	1,652	6,269	-	-	-	708	-	9,518.00	34,320	(24,802)
	246	6	6,508	-	11,714	12,603	15,587	9,257	1,463	7,329	1,390	36,877	-	102,979.42	122,753	(19,774)
<b>Other Local Revenue</b>																
8631 Sale of Equipment and Supplies	-	-	-	-	-	-	-	-	-	-	2,833	-	-	2,833.47	-	-
8660 Interest Revenue	-	-	-	259	-	-	-	-	-	-	-	-	-	259.43	-	259
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	2,014	-	-	-	2,014.00	-	2,014
	-	-	-	259	-	-	-	-	-	2,014	2,833	-	-	5,106.90	-	2,273
<b>Total Revenue</b>	<b>246</b>	<b>44,441</b>	<b>58,047</b>	<b>91,216</b>	<b>25,729</b>	<b>184,078</b>	<b>106,543</b>	<b>87,977</b>	<b>52,343</b>	<b>39,729</b>	<b>28,505</b>	<b>545,296</b>	<b>-</b>	<b>1,264,150.32</b>	<b>1,115,532</b>	<b>145,785</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	34,894	32,333	32,333	32,333	32,693	32,333	32,333	32,333	30,871	32,333	32,333	32,333	-	389,451.52	329,760	(59,692)
1175 Teachers' Extra Duty/Stipends	250	1,250	1,850	1,750	1,640	1,740	2,940	2,190	2,690	1,840	1,540	2,190	-	21,870.00	7,000	(14,870)
1200 Pupil Support Salaries	-	-	9,937	5,014	4,858	5,246	4,813	4,596	5,246	5,029	4,813	4,001	-	53,552.62	-	(53,553)
	35,144	33,583	44,120	39,097	39,190	39,318	40,085	39,119	38,807	39,202	38,685	38,523	-	464,874.14	336,760	(128,114)
<b>Classified Salaries</b>																
2100 Instructional Salaries	3,943	5,636	(4,548)	-	1,585	8	-	-	-	-	-	4,932	-	11,555.46	126,485	114,929
2200 Support Salaries	877	808	977	1,154	783	1,000	931	946	823	-	-	-	-	8,299.81	32,011	23,711
	4,820	6,444	(3,570)	1,154	2,368	1,007	931	946	823	-	-	4,932	-	19,855.27	158,496	138,641
<b>Benefits</b>																
3101 STRS	5,636	6,037	6,169	6,153	6,085	6,171	6,295	6,139	6,089	6,153	6,069	5,453	-	72,448.74	61,964	(10,485)
3202 PERS	728	190	0	45	-	-	-	-	-	-	-	792	-	1,755.41	-	(1,755)
3301 OASDI	299	118	61	72	147	62	58	59	51	-	-	306	-	1,231.03	9,827	8,596
3311 Medicare	560	554	572	568	582	549	564	545	549	543	535	604	-	6,723.84	7,181	457
3401 Health and Welfare	2,158	8,653	4,945	4,901	4,430	3,642	3,863	3,517	4,121	4,209	4,209	4,209	-	52,855.11	60,000	7,145
3501 State Unemployment	975	411	42	50	72	27	1,364	41	35	52	-	212	-	3,281.24	4,410	1,129
3601 Workers' Compensation	578	597	616	597	597	598	598	98	598	598	598	598	-	6,671.00	6,934	263
3901 Other Benefits	-	(5,179)	-	33	-	-	-	-	-	5,857	-	-	-	710.76	-	(711)
	10,933	11,382	12,405	12,417	11,912	11,049	12,742	10,398	11,443	17,411	11,411	12,173	-	145,677.13	150,315	4,638
<b>Books and Supplies</b>																
4302 School Supplies	3,128	14,498	7,744	9,212	3,123	15,520	6,911	10,838	18,856	13,163	7,320	3,631	-	113,942.85	51,579	(62,364)
4305 Software	-	5,466	1,643	5,342	2,385	3,673	3,275	2,031	1,128	757	755	7,600	-	34,055.03	9,400	(24,655)
4310 Office Expense	-	-	1,316	247	365	2,007	114	218	-	-	-	1,290	-	5,557.73	16,400	10,842
4311 Business Meals	-	-	-	-	-	-	-	-	-	-	175	412	-	587.17	1,300	713
4400 Noncapitalized Equipment	217	6,505	2,080	2,321	-	5,501	-	-	-	-	-	13,510	-	30,134.09	8,741	(21,393)
	3,345	26,469	12,783	17,122	5,873	26,701	10,300	13,087	19,984	13,920	8,249	26,444	-	184,276.87	87,420	(96,857)

**Winship**

**Monthly Cash Flow/Forecast FY20-21**

Revised 8/20/2021

ADA = 107.35



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5102 Special Education	244	140	2,527	5,067	9,630	3,968	10,866	4,335	12,926	6,054	12,721	15,364	-	83,843.03	42,900	(40,943)
5104 Transportation	-	272	-	-	-	341	98	-	-	-	-	-	-	711.09	8,300	7,589
5106 Other Educational Consultants	480	3,720	(2,216)	5,310	2,209	28,606	10,068	8,088	8,475	6,964	11,790	(41,586)	-	41,908.83	90,277	48,368
5107 Instructional Services	2,731	1,917	2,324	2,324	2,324	4,648	-	2,324	2,324	2,324	2,467	-	-	25,707.05	27,888	2,181
	<b>3,455</b>	<b>6,050</b>	<b>2,636</b>	<b>12,701</b>	<b>14,163</b>	<b>37,563</b>	<b>21,032</b>	<b>14,747</b>	<b>23,725</b>	<b>15,342</b>	<b>26,978</b>	<b>(26,222)</b>	-	<b>152,170.00</b>	<b>169,365</b>	<b>17,195</b>
<b>Operations and Housekeeping</b>																
5300 Dues & Memberships	-	-	-	-	-	-	162	-	-	5,000	-	-	-	5,161.64	1,400	(3,762)
5400 Insurance	1,858	2,612	3,366	4,184	3,136	2,612	1,149	3,135	1,106	3,135	3,135	3,135	-	32,563.44	22,300	(10,263)
5501 Utilities	883	883	883	883	789	1,767	883	5,276	1,762	1,762	820	1,762	-	18,354.96	10,600	(7,755)
5900 Communications	-	-	-	-	132	2,081	338	364	379	261	120	120	-	3,795.35	-	(3,795)
5901 Postage and Shipping	-	-	-	-	-	33	135	21	-	54	-	-	-	242.10	-	(242)
	<b>2,742</b>	<b>3,495</b>	<b>4,249</b>	<b>5,067</b>	<b>4,058</b>	<b>6,492</b>	<b>2,667</b>	<b>8,796</b>	<b>3,247</b>	<b>10,212</b>	<b>4,075</b>	<b>5,017</b>	-	<b>60,117.49</b>	<b>39,900</b>	<b>(20,217)</b>
<b>Facilities, Repairs and Other Leases</b>																
5610 Repairs and Maintenance	-	-	-	221	-	220	-	110	220	110	110	-	-	991.00	1,600	609
	-	-	-	221	-	220	-	110	220	110	110	-	-	991.00	1,600	609
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	400
5802 Audit & Taxes	-	1,200	-	-	4,500	-	-	-	-	1,500	-	-	-	7,200.00	4,900	(2,300)
5803 Legal	-	1,899	3,247	385	1,063	2,834	8,565	217	(830)	3,954	3,353	13,585	-	38,271.91	1,700	(36,572)
5804 Professional Development	-	-	90	204	-	-	385	-	-	-	-	-	-	679.00	400	(279)
5805 General Consulting	-	-	500	400	300	1,400	2,450	900	3,506	6,086	1,100	2,761	-	19,403.11	5,500	(13,903)
5806 Special Activities/Field Trips	552	-	-	-	131	867	1,227	454	1,087	188	199	-	-	4,703.93	4,192	(512)
5807 Bank Charges	353	457	655	578	576	521	515	464	615	603	523	440	-	6,299.57	1,610	(4,690)
5808 Printing	-	37	-	-	-	39	-	-	58	-	-	380	-	514.01	115	(399)
5809 Other taxes and fees	639	119	(20)	1,373	-	-	-	3	13	311	64	273	-	2,774.92	115	(2,660)
5810 Payroll Service Fee	-	202	667	150	2,700	340	-	432	856	306	1,079	(753)	-	5,976.52	1,288	(4,689)
5811 Management Fee	3,916	3,639	3,971	3,971	2,549	6,468	1,774	4,009	3,971	4,071	3,828	10,627	-	52,793.49	47,410	(5,383)
5812 District Oversight Fee	-	-	-	-	-	7,343	5,457	6,781	8,653	(4,548)	2,795	634	-	27,115.28	14,700	(12,415)
	<b>5,460</b>	<b>7,553</b>	<b>9,110</b>	<b>7,061</b>	<b>11,819</b>	<b>19,812</b>	<b>20,373</b>	<b>13,259</b>	<b>17,929</b>	<b>12,470</b>	<b>12,941</b>	<b>27,947</b>	-	<b>165,731.74</b>	<b>82,330</b>	<b>(83,402)</b>
<b>Depreciation</b>																
6900 Depreciation Expense	873	873	873	873	873	873	873	873	873	873	706	706	-	10,138.58	17,300	7,161
	873	873	873	873	873	873	873	873	873	873	706	706	-	10,138.58	17,300	7,161
<b>Interest</b>																
7438 Interest Expense	69	1,516	5,223	69	69	69	69	2,742	2,005	3,189	1,156	(827)	-	15,348.00	-	(15,348)
	69	1,516	5,223	69	69	69	69	2,742	2,005	3,189	1,156	(827)	-	15,348.00	-	(15,348)
<b>Total Expenses</b>	<b>66,841</b>	<b>97,364</b>	<b>87,827</b>	<b>95,782</b>	<b>90,324</b>	<b>143,104</b>	<b>109,071</b>	<b>104,078</b>	<b>119,055</b>	<b>112,728</b>	<b>104,312</b>	<b>88,694</b>	-	<b>1,219,180.22</b>	<b>1,043,486</b>	<b>(175,694)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(66,595)</b>	<b>(52,923)</b>	<b>(29,781)</b>	<b>(4,566)</b>	<b>(64,595)</b>	<b>40,974</b>	<b>(2,528)</b>	<b>(16,100)</b>	<b>(66,712)</b>	<b>(73,000)</b>	<b>(75,807)</b>	<b>456,602</b>	-	<b>44,970.10</b>	<b>72,045</b>	<b>(29,909)</b>
															44,970	
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(66,595)	(52,923)	(29,781)	(4,566)	(64,595)	40,974	(2,528)	(16,100)	(66,712)	(73,000)	(75,807)	456,602	-	44,970.10		
Cash flows from operating activities																
Depreciation/Amortization	873	873	873	873	873	873	873	873	873	873	(6,127)	706	-	3,305.11		
Public Funding Receivables	-	32,503	49,778	-	-	15,125	(90,950)	8,775	42,793	35,022	(13,538)	(302,713)	-	(223,205.26)		
Grants and Contributions Rec.	-	-	(4,249)	68,453	60,734	(75,877)	80,796	101,816	5,126	-	17,105	(27,782)	-	226,121.98		
Prepaid Expenses	-	(9,628)	3,209	(7,925)	3,733	1,583	1,048	524	(2,685)	3,733	3,733	(20,619)	-	(23,293.24)		
Other Assets	(30,000)	-	-	-	-	-	-	-	-	-	-	-	-	(30,000.00)		
Accounts Payable	(5,823)	5,647	(157,633)	2,778	49,771	912	(34,397)	123	(715)	3,142	(7,343)	36,281	-	(107,256.29)		
Accrued Expenses	(35,654)	(20,840)	(7,205)	(1,540)	3,004	49,946	(49,675)	5,134	(1,383)	(3,414)	2,130	(10,637)	-	(70,133.59)		
Deferred Revenue	-	-	14,240	-	-	(6,792)	(1,652)	(5,796)	-	-	-	35,336	-	35,336.00		
Cash flows from investing activities																
Cash flows from financing activities																
Proceeds from Factoring	-	67,900	203,700	-	-	-	-	-	56,400	43,000	74,600	-	-	445,600.00		
Payments on Factoring	-	-	-	-	-	(67,900)	(67,900)	(67,900)	(67,900)	(5,895)	-	-	-	(277,495.00)		
Payments on Debt	69	69	69	69	69	69	69	(69)	138	138	138	(166,178)	-	(165,351.00)		
<b>Total Change in Cash</b>	<b>(137,131)</b>	<b>23,601</b>	<b>73,001</b>	<b>58,143</b>	<b>53,588</b>	<b>(41,087)</b>	<b>(164,316)</b>	<b>27,379</b>	<b>(34,065)</b>	<b>3,600</b>	<b>4,891</b>	<b>996</b>				
Cash, Beginning of Month	223,676	86,545	110,146	183,147	241,290	294,877	253,790	89,474	116,853	82,787	86,387	91,278				
<b>Cash, End of Month</b>	<b>86,545</b>	<b>110,146</b>	<b>183,147</b>	<b>241,290</b>	<b>294,877</b>	<b>253,790</b>	<b>89,474</b>	<b>116,853</b>	<b>82,787</b>	<b>86,387</b>	<b>91,278</b>	<b>92,274</b>				

	<b>Cert.</b>	<b>Instr.</b>
	<b>54%</b>	<b>75%</b>
	<b>184,810</b>	<b>(56,089)</b>
	<b>Pupil:Teacher Ratio</b>	
	<b>15.3</b>	<b>:1</b>

**Winship Community School****Budget vs Actual**

For the period ended June 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 316,211	\$ 337,097	\$ (20,886)	\$ 885,128	\$ 892,978	\$ (7,850)	\$ 892,978
Education Protection Account	5,370	5,368	3	21,470	21,470	-	21,470
State Aid - Prior Year	(1,602)	-	(1,602)	(6,869)	-	(6,869)	-
In Lieu of Property Taxes	8,805	8,304	501	69,908	65,555	4,353	65,555
Total State Aid - Revenue Limit	328,784	350,768	(21,984)	969,637	980,004	(10,367)	980,004
Federal Revenue							
Special Education - Entitlement	14,284	2,566	11,718	14,284	12,775	1,509	12,775
Other Federal Revenue	165,351	-	165,351	172,143	-	172,143	-
Total Federal Revenue	179,635	2,566	177,069	186,427	12,775	173,652	12,775
Other State Revenue							
State Special Education	21,611	12,940	8,671	64,653	64,410	243	64,410
Mandated Cost	-	-	-	1,810	1,802	8	1,802
State Lottery	14,132	11,160	2,971	26,124	22,221	3,902	22,221
Prior Year Revenue	427	-	427	875	252	623	252
Other State Revenue	708	-	708	9,518	34,320	(24,802)	34,320
Total Other State Revenue	36,877	24,100	12,777	102,979	123,005	(20,025)	123,005
Other Local Revenue							
Sale of Equipment and Supplies	-	-	-	2,833	-	2,833	-
Interest Revenue	-	-	-	259	-	259	-
Contributions, Unrestricted	-	-	-	2,014	-	2,014	-
Total Other Local Revenue	-	-	-	5,107	-	5,107	-
<b>Total Revenues</b>	<b>\$ 545,296</b>	<b>\$ 377,435</b>	<b>\$ 167,861</b>	<b>\$ 1,264,150</b>	<b>\$ 1,115,783</b>	<b>\$ 148,367</b>	<b>\$ 1,115,783</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	\$ 32,333	\$ 32,333	\$ -	\$ 389,452	\$ 390,553	\$ 1,101	\$ 390,553
Teachers' Extra Duty/Stipends	2,190	1,750	(440)	21,870	19,000	(2,870)	19,000
Pupil Support Salaries	4,001	4,764	764	53,553	52,408	(1,145)	52,408
Total Certificated Salaries	38,523	38,847	324	464,874	461,960	(2,914)	461,960
Classified Salaries							
Instructional Salaries	4,932	-	(4,932)	11,555	9,579	(1,976)	9,579
Support Salaries	-	2,668	2,668	8,300	28,361	20,061	28,361
Total Classified Salaries	4,932	2,668	(2,265)	19,855	37,940	18,085	37,940
Benefits							
State Teachers' Retirement System, certificated positions	5,453	7,213	1,760	72,449	83,801	11,352	83,801
Public Employees' Retirement System, classified positions	792	-	(792)	1,755	918	(837)	918
OASDI/Medicare/Alternative, certificated positions	306	140	(166)	1,231	1,812	581	1,812
Medicare/Alternative, certificated positions	604	600	(4)	6,724	7,113	389	7,113
Health and Welfare Benefits, certificated positions	4,209	5,000	791	52,855	60,812	7,957	60,812
State Unemployment Insurance, certificated positions	212	221	8	3,281	5,356	2,074	5,356
Workers' Compensation Insurance, certificated positions	598	579	(19)	6,671	6,967	296	6,967
Other Benefits, certificated positions	-	-	-	711	(5,179)	(5,890)	(5,179)
Total Benefits	12,173	13,752	1,579	145,677	161,599	15,922	161,599
Books & Supplies							
School Supplies	3,631	4,872	1,242	113,943	51,579	(62,364)	51,579
Software	7,600	783	(6,817)	34,055	13,299	(20,756)	13,299
Office Expense	1,290	1,367	76	5,558	13,667	8,109	13,667
Business Meals	412	108	(304)	587	1,083	496	1,083
Noncapitalized Equipment	13,510	290	(13,221)	30,134	8,741	(21,393)	8,741
Total Books & Supplies	26,444	7,421	(19,024)	184,277	88,369	(95,908)	88,369
Subagreement Services							
Special Education	15,364	3,575	(11,789)	83,843	36,134	(47,709)	36,134
Transportation	-	692	692	711	7,189	6,478	7,189
Other Educational Consultants	(41,586)	16,731	58,318	41,909	120,788	78,879	120,788
Instructional Services	-	2,325	2,325	25,707	27,894	2,187	27,894
Total Subagreement Services	(26,222)	23,323	49,545	152,170	192,005	39,835	192,005
Operations & Housekeeping							
Auto and Travel	-	175	175	-	1,750	1,750	1,750

**Winship Community School****Budget vs Actual**

For the period ended June 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Dues & Memberships	-	117	117	5,162	1,167	(3,995)	1,167
Insurance	3,135	1,858	(1,277)	32,563	23,054	(9,510)	23,054
Utilities	1,762	883	(879)	18,355	10,600	(7,755)	10,600
Miscellaneous Expense	-	292	292	-	2,917	2,917	2,917
Communications	120	-	(120)	3,795	-	(3,795)	-
Postage and Shipping	-	-	-	242	-	(242)	-
<b>Total Operations &amp; Housekeeping</b>	<b>5,017</b>	<b>3,325</b>	<b>(1,692)</b>	<b>60,117</b>	<b>39,487</b>	<b>(20,631)</b>	<b>39,487</b>
Facilities, Repairs & Other Leases							
Repairs and Maintenance	-	133	133	991	1,333	342	1,333
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>-</b>	<b>133</b>	<b>133</b>	<b>991</b>	<b>1,333</b>	<b>342</b>	<b>1,333</b>
Professional/Consulting Services							
IT	-	33	33	-	333	333	333
Audit & Taxes	-	-	-	7,200	6,100	(1,100)	6,100
Legal	13,585	142	(13,444)	38,272	3,316	(34,956)	3,316
Professional Development	-	33	33	679	333	(346)	333
General Consulting	2,761	458	(2,302)	19,403	4,583	(14,820)	4,583
Special Activities/Field Trips	-	522	522	4,704	4,192	(512)	4,192
Bank Charges	440	140	(300)	6,300	2,186	(4,113)	2,186
Printing	380	10	(370)	514	135	(379)	135
Other Taxes and Fees	273	10	(263)	2,775	857	(1,918)	857
Payroll Service Fee	(753)	97	849	5,977	1,168	(4,809)	1,168
Management Fee	10,627	3,952	(6,676)	52,793	47,072	(5,721)	47,072
District Oversight Fee	634	5,928	5,294	27,115	14,700	(12,415)	14,700
<b>Total Professional/Consulting Services</b>	<b>27,947</b>	<b>11,325</b>	<b>(16,621)</b>	<b>165,732</b>	<b>84,976</b>	<b>(80,756)</b>	<b>84,976</b>
Depreciation							
Depreciation Expense	706	1,442	736	10,139	16,162	6,023	16,162
<b>Total Depreciation</b>	<b>706</b>	<b>1,442</b>	<b>736</b>	<b>10,139</b>	<b>16,162</b>	<b>6,023</b>	<b>16,162</b>
Interest							
Interest Expense	(827)	-	827	15,348	9,743	(5,605)	9,743
<b>Total Interest</b>	<b>(827)</b>	<b>-</b>	<b>827</b>	<b>15,348</b>	<b>9,743</b>	<b>(5,605)</b>	<b>9,743</b>
<b>Total Expenses</b>	<b>\$ 88,694</b>	<b>\$ 102,235</b>	<b>\$ 13,541</b>	<b>\$ 1,219,180</b>	<b>\$ 1,093,574</b>	<b>\$ (125,606)</b>	<b>\$ 1,093,574</b>
<b>Change in Net Assets</b>	<b>456,602</b>	<b>275,200</b>	<b>181,403</b>	<b>44,970</b>	<b>22,209</b>	<b>22,761</b>	<b>22,209</b>
Net Assets, Beginning of Period	(573,952)			(162,320)			
<b>Net Assets, End of Period</b>	<b>\$ (117,349)</b>			<b>\$ (117,349)</b>			

**Winship Community School****Statement of Financial Position**

June 30, 2021

	<b>Current Balance</b>	<b>Beginning Year Balance</b>	<b>YTD Change</b>	<b>YTD % Change</b>
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 92,274	\$ 223,676	\$ (131,401)	-59%
Accounts Receivable	27,782	90,671	(62,888)	-69%
Public Funding Receivables	364,351	201,880	162,472	80%
Factored Receivables	(270,605)	-	(270,605)	0%
Due To/From Related Parties	(296,893)	(296,893)	-	0%
Prepaid Expenses	45,921	22,627	23,293	103%
<b>Total Current Assets</b>	<b>(37,169)</b>	<b>241,961</b>	<b>(279,130)</b>	<b>-115%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	21,179	34,485	(13,305)	-39%
Deposits	30,000	-	30,000	0%
<b>Total Long Term Assets</b>	<b>51,179</b>	<b>34,485</b>	<b>16,695</b>	<b>48%</b>
<b>Total Assets</b>	<b>\$ 14,011</b>	<b>\$ 276,445</b>	<b>\$ (262,435)</b>	<b>-95%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 59,398	\$ 166,655	\$ (107,256)	-64%
Accrued Liabilities	36,626	106,759	(70,134)	-66%
Deferred Revenue	35,336	-	35,336	0%
Notes Payable, Current Portion	-	41,338	(41,338)	-100%
<b>Total Current Liabilities</b>	<b>131,360</b>	<b>314,752</b>	<b>(183,392)</b>	<b>-58%</b>
<b>Long-Term Liabilities</b>				
Notes Payable, Net of Current Portion	-	124,013	(124,013)	-100%
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>124,013</b>	<b>(124,013)</b>	<b>-100%</b>
<b>Total Liabilities</b>	<b>131,360</b>	<b>438,765</b>	<b>(307,405)</b>	<b>-70%</b>
<b>Total Net Assets</b>	<b>(117,349)</b>	<b>(162,320)</b>	<b>44,970</b>	<b>-28%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 14,011</b>	<b>\$ 276,445</b>	<b>\$ (262,435)</b>	<b>-95%</b>



**Winship Community School****Statement of Cash Flows**

For the period ended June 30, 2021

	<b>Month Ended 06/30/21</b>	<b>YTD Ended 06/30/21</b>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 456,602	\$ 44,970
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	706	3,305
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(302,713)	(162,472)
Grants, Contributions & Pledges Receivable	(27,782)	333,493
Prepaid Expenses	(20,619)	(23,293)
Other Assets	-	(30,000)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	36,281	(107,256)
Accrued Expenses	(10,637)	(70,134)
Deferred Revenue	35,336	35,336
<b>Total Cash Flows from Operating Activities</b>	<b>167,174</b>	<b>23,950</b>
<b>Cash Flows from Investing Activities</b>		
Purchases of Property & Equipment	-	10,000
<b>Total Cash Flows from Investing Activities</b>	<b>-</b>	<b>10,000</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from (payments on) Long-Term Debt	(166,178)	(165,351)
<b>Total Cash Flows from Financing Activities</b>	<b>(166,178)</b>	<b>(165,351)</b>
Change in Cash & Cash Equivalents	996	(131,401)
Cash & Cash Equivalents, Beginning of Period	91,278	223,676
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 92,274</b>	<b>\$ 92,274</b>

**Winship Community School**

*Due (To)/From All Inspire Charter School Locations*

*For the period ending June 30, 2021*

	<b><u>Account Balance</u></b>
9180 Due (to)/from Inspire Charter Services	\$ (296,892.69)
	\$ (296,892.69)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2020 to June 30, 2021**

Charter School Name: Winship Community

CDS #: 51714566053334

Charter Approving Entity: Winship-Robbins

County: Sutter

Charter #: 1826

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	885,128.00		885,128.00
Education Protection Account State Aid - Current Year	8012	21,470.00		21,470.00
State Aid - Prior Years	8019	(6,869.00)		(6,869.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	69,908.00		69,908.00
Other LCFF Transfers	8091, 8097	0.00		0.00
Total, LCFF Sources		969,637.00	0.00	969,637.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		0.00	0.00
Special Education - Federal	8181, 8182		14,284.00	14,284.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	172,143.00	172,143.00
Total, Federal Revenues		0.00	186,427.00	186,427.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		64,653.00	64,653.00
All Other State Revenues	StateRevAO	20,906.39	17,420.03	38,326.42
Total, Other State Revenues		20,906.39	82,073.03	102,979.42
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	5,106.90	0.00	5,106.90
Total, Local Revenues		5,106.90	0.00	5,106.90
<b>5. TOTAL REVENUES</b>				
		995,650.29	268,500.03	1,264,150.32
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	210,695.92	200,625.60	411,321.52
Certificated Pupil Support Salaries	1200	33,743.46	19,809.16	53,552.62
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		244,439.38	220,434.76	464,874.14
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	5,559.14	5,996.32	11,555.46
Noncertificated Support Salaries	2200	8,299.81	0.00	8,299.81
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		13,858.95	5,996.32	19,855.27

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2020 to June 30, 2021**

Charter School Name: Winship Community

CDS #: 51714566053334

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	62,613.38	9,835.36	72,448.74
PERS	3201-3202	1,755.41	0.00	1,755.41
OASDI / Medicare / Alternative	3301-3302	7,134.14	820.73	7,954.87
Health and Welfare Benefits	3401-3402	52,855.11	0.00	52,855.11
Unemployment Insurance	3501-3502	2,679.24	602.00	3,281.24
Workers' Compensation Insurance	3601-3602	6,671.00	0.00	6,671.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	710.76	0.00	710.76
Total, Employee Benefits		134,419.04	11,258.09	145,677.13
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	138,510.79	15,631.99	154,142.78
Noncapitalized Equipment	4400	29,245.32	888.77	30,134.09
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		167,756.11	16,520.76	184,276.87
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	75,776.73	76,393.27	152,170.00
Travel and Conferences	5200	0.00	0.00	0.00
Dues and Memberships	5300	5,161.64	0.00	5,161.64
Insurance	5400	32,563.44	0.00	32,563.44
Operations and Housekeeping Services	5500	18,354.96	0.00	18,354.96
Rentals, Leases, Repairs, and Noncap. Improvements	5600	991.00	0.00	991.00
Transfers of Direct Costs	5700-5799	68,895.17	(68,895.17)	0.00
Professional/Consulting Services and Operating Expend.	5800	165,731.74	0.00	165,731.74
Communications	5900	4,037.45	0.00	4,037.45
Total, Services and Other Operating Expenditures		371,512.13	7,498.10	379,010.23
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	10,138.58	0.00	10,138.58
Total, Capital Outlay		10,138.58	0.00	10,138.58
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(6,792.00)	6,792.00	0.00
Debt Service:				
Interest	7438	15,348.00	0.00	15,348.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		15,348.00	0.00	15,348.00
Total, Other Outgo		8,556.00	6,792.00	15,348.00
<b>8. TOTAL EXPENDITURES</b>		950,680.19	268,500.03	1,219,180.22

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Winship Community

CDS #: 51714566053334

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		44,970.10	0.00	44,970.10
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		44,970.10	0.00	44,970.10
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(131,942.12)	0.00	(131,942.12)
b. Adjustments/Restatements	9793, 9795	(30,377.41)	0.00	(30,377.41)
c. Adjusted Beginning Fund Balance /Net Position		(162,319.53)	0.00	(162,319.53)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(117,349.43)	0.00	(117,349.43)
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(117,349.43)	0.00	(117,349.43)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2020 to June 30, 2021**

Charter School Name: Winship Community

CDS #: 51714566053334

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	92,274.35	0.00	92,274.35
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	27,782.48	0.00	27,782.48
4. Due from Grantor Governments	9290	364,351.32	0.00	364,351.32
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	45,920.65	0.00	45,920.65
7. Other Current Assets	9340	30,000.00	0.00	30,000.00
8. Capital Assets (accrual basis only)	9400-9489	21,179.40	0.00	21,179.40
9. TOTAL ASSETS		581,508.20	0.00	581,508.20
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	663,521.63	0.00	663,521.63
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	35,336.00	0.00	35,336.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		698,857.63	0.00	698,857.63
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(117,349.43)	0.00	(117,349.43)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Winship Community

CDS #: 51714566053334

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>		<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2020 to June 30, 2021**

**Charter School Name:** Winship Community

**CDS #:** 51714566053334

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	1,219,180.22
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	186,427.00
c. Subtotal of State & Local Expenditures [a minus b]	1,032,753.22
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	25,486.58
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ 1,007,266.64</b>



# Cover Sheet

## Organizational Chart

<b>Section:</b>	III. Operations
<b>Item:</b>	A. Organizational Chart
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	Updated Org Chart_0721 (1).pdf

Governing Board  
Executive Directors

