



El Camino Charter High School

Finance Committee Meeting

Date and Time

Thursday September 17, 2020 at 4:00 PM PDT

Location

Online Only - Please See Below

The Finance Committee is a standing committee of the Board of Directors of El Camino Real Alliance.

For committee meeting materials, please go to the school's main office, or call (818) 595-7500. Some board meeting materials are also posted in the school's website (<https://ecrchs.net> - click the ECR Board tab).

VIRTUAL COMMITTEE MEETING

In accordance with Governor Newsom's Executive Order N-29-20, the meeting of the Finance Committee will take place via a virtual/teleconferencing environment.

To join the virtual Committee meeting, please register through GoToWebinar <https://attendee.gotowebinar.com/register/687210570088483599>, webinar ID 551-488-899. You must register for the event (note you do not need to enter your legal name to participate). Once registered, you can attend the meeting through the online link, or by telephone (a call-in number and audio PIN will be provided after you register and prior to the meeting).

PUBLIC COMMENTS

If you would like to make a comment during the Public Comment section or during an agenda item, you may do so in two ways: (1) click the "Raise Hand" icon on the control panel; or (2) email your comment to comment@ecrchs.net and it will be read on the record. **Please note:** your name will be read on the record along with your comment; if you do not wish to have your name read, please indicate on your email.

In order to conduct an orderly meeting, all members of the public will be placed on mute during the Committee meeting, except during public comments. Note that for those who elect to participate through the call-in number, you will not have the option of being unmuted during the meeting.

The Public Comments agenda item is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Committee can only listen to your issue, not respond or take action. The Committee may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed thirty (30) minutes. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Committee, shall have twice the allotted time to speak. When addressing the Committee, speakers are requested to adhere to the time limits set forth. In order to maintain allotted time limits, the Committee Chair may modify speaker time allocations or the total amount of allotted time for an item.

Consent Agenda: All matters listed under the consent agenda are considered by the Committee to be routine and will be approved/enacted by the Committee in one motion in the form listed below. Unless specifically requested

by a Committee member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Committee votes on them. The Committee recommends approval of all consent agenda items.

In compliance with the Americans with Disabilities Act (ADA) and upon request, El Camino Real Alliance may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to Daniel Chang, in person, by email at d.chang@ecrchs.net, or by calling (818) 595-7537.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
Opening Items			
A. Call the Meeting to Order		Brian Archibald	1 m
B. Record Attendance and Guests		Daniel Chang	1 m
C. Public Comments	Discuss	Brian Archibald	15 m
II. Financial Review			4:17 PM
Finance			
A. Review of Investment Portfolio	Discuss	Gregory Wood	25 m
The Committee will discuss the school's investment portfolio.			
B. Review of August 2020 Check Registers	Vote	Gregory Wood	10 m
Review of the August 2020 check registers for the General Account and the Trust Account, if available. ACTION ITEM: motion to recommend approval of the August 2020 Check Registers to the Board.			
C. Review of August 2020 American Express Bill	Vote	Gregory Wood	10 m
Review the American Express bill for August 2020. ACTION ITEM: motion to recommend approval of the August 2020 American Express bill to the Board.			
D. August 2020 Financial Update	Discuss	Gregory Wood	10 m
Discuss August 2020 Financial Update.			
E. Review and Vote on Revised Fiscal Policies and Procedures	Vote	Gregory Wood	15 m
Review and vote on the revised Fiscal Policies and Procedures, updated to reflect recommendations from the Charter School Division of LAUSD. ACTION ITEM: motion to recommend approval of the revised Fiscal Policies and Procedures to the Board.			
F. Review and Vote on 3 Year Budget	Vote	Gregory Wood	15 m
Review and vote on recommending approval of the 3 year budget, which includes an update to the 2020-2021 budget as well as the budget for the next two school years. ACTION ITEM: motion to recommend approval of the 3 year budget to the Board.			
III. Closing Items			5:42 PM
A. Adjourn Meeting	Vote	Brian Archibald	

Cover Sheet

Review of August 2020 Check Registers

Section:	II. Financial Review
Item:	B. Review of August 2020 Check Registers
Purpose:	Vote
Submitted by:	
Related Material:	2020-08 Check Registers.pdf

Check Register

Account: 1796 AP

El Camino Real HS**August 2020**

Grand Total: #####

Name	Check No.	VOID	Date	Memo	Amount
City-Wide Fire Protection, Inc	14250		8/5/2020	INV#87466 Annual Fire Extinguisher Service	100.50
Law Offices of Young, Minney & Corr, LLP	14251		8/5/2020	3/31/20-5/20/20 Bill Analysis Report INV#65985	1,445.50
Los Angeles County Registrar-Recorder/County Clerk	14252		8/6/2020	Fictitious Business Name Statement ECRCHS - Refile	26.00
Regional TAP Service Center	14253		8/5/2020	02/20 Metro 30-Day Pass	5,736.00
AT&T 7002	14254		8/5/2020	07/20 Inv# Acct#3440206501 831-000-7002 Local Access	3,248.20
AT&T 3635	14255		8/5/2020	20-July 818 347-3635 849	156.69
AT&T Business Service	14256		8/5/2020	07/20 - AN 051 933 23 40 001 LD Charges PBX REF#8188889566	2.54
JW Pepper & Son, Inc	14257		8/5/2020	Sheet Music for Carnegie Hall Pieces	355.22
JW Pepper & Son, Inc	14258		8/5/2020	inv# 200093501 Music for Band	101.84
Hudl	14259		8/5/2020	2020-2021 Hudl Athletic Department Package	13,230.61
McGraw-Hill Education, Inc.	14260		8/5/2020	textbooks inv# 113498186001	23,430.27
Gabriella Gomez	14261		8/6/2020	Non Instructional Student Supplies Reimbursement (Musical)	81.03
Newsela, Inc.	14262		8/6/2020	INV#12127Annual Subscriptions	10,000.00
AT&T 9132	14263		8/6/2020	INV#5876395502 Acct# 831-000-9132 154 5G Line	3,909.26
Rogue Fitness	14264		8/6/2020	INV#6456690 Adjustable Bench/Student Supplies	3,186.67
Bolton & Company	14265		8/6/2020	INV#89279 Insurance premium - cyber liability	7,145.93
Bencivengo, Wendy	14266		8/6/2020	Reimbursement for ELL program	1,000.00
Kiamanesh, Holly	14267		8/6/2020	Teacher Pay Teacher distance learning resources for physiology	338.90
Bolton & Company	14268		8/6/2020	INV#89699 Insurance premium - workplace violence	2,733.46
Reyes, Roxanna	14269		8/7/2020	Mileage for Local District office	9.16
Larew, Emilie	14270		8/7/2020	PPE face shields for Special Education assessments	58.02
Hernandez, Daniela	14271		8/7/2020	Spanish Digital Curriculum Bundle - Extra support for instructional use	230.00
Consoletti, Michael	14272		8/7/2020	School NJROTC Supplies	258.30
Harveson, Jonathan	14273		8/7/2020	Musical Props and tickets	200.88
Respondus, Inc.	14274		8/7/2020	INV#24707 Lockdown browser for Canvas Integration	3,745.00
Synced Up Products	14275		8/7/2020	INV#000224 Practice Pads for Students	975.00
Herff Jones LLC	14276		8/7/2020	INV#2623233 Graduation Cords	166.20

		07/20 Inv# 7785691072220 Acct# 8448 20 001 7785691 Fiber backup	
Spectrum 5691	14277	8/10/2020 line	1,185.00
AT&T 3532	14278	8/10/2020 20-July 818 888-3532 333	1.69
Legal Settlement	14279	8/10/2020 Case #2020010087 Settlement - CONFIDENTIAL	28,399.34
Kiamanesh, Holly	14280	8/10/2020 small skeleton for distance learning	20.81
ICON School Management	14281	8/10/2020 INV#520 8/2020 Charter School Consulting	11,500.00
Nettime Solutions LLC	14282	8/10/2020 INV#116960 stratustime Monthly Subscription	240.00
The Shredders	14283	8/10/2020 INV#335472 Shredding Services	50.00
Davis Publications, Inc	14284	8/10/2020 INV#672059-6 Art Textbooks (Digital & E-Book)	5,812.31
Naviance, Inc.	14285	8/10/2020 INV00110964 College and career readiness program contract	27,816.00
Inspire Communication, Inc	14286	8/10/2020 INV#EC20206731 Speech-Language Services	1,147.50
Marta Franco	14287	8/10/2020 INV#2627632 Notary Service	15.00
School Gate Guardian	14288	8/10/2020 INV#8755 7/31-8/1/2 Maintenance and Support	475.00
McCalla Company	14289	8/11/2020 Chord, Lab Coat	260.61
McCalla Company	14290	8/11/2020 Power Chord	145.68
SawStop	14291	8/11/2020 Riving knife clamp assembly	53.33
The Print Spot	14292	8/11/2020 Stamps For Lisa Ring - Administrator	387.30
AT&T Business Service	14293	8/11/2020 07/20 - AN 051 933 37 92 001 LD Charges Main Fax REF#8187109023	56.50
Miguel A Carrillo	14294	8/11/2020 Reimbursement for Registration Fee for Induction Program	175.00
Zahur, Ziat	14295	8/10/2020 Payroll Garnishment Refund	1,235.91
Abdon Rosales	14296	8/10/2020 July Gardening Service for Shoup	1,000.00
LexisNexis, a division of RELX Inc.	14297	8/10/2020 3092699570 6/20 Online legal research software	412.00
AFSCME District Council 36	14298	8/11/2020 07/20 Union Dues	1,860.95
PARS	14299	8/11/2020 07/20 PARS Contribution	56.88
El Camino Real Charter High School 403(B)			
Plan	14300	8/11/2020 07/20 403(B) Plan 2563-4428 Charles Schwab	6,440.00
UTLA	14301	8/11/2020 07/20 Union Dues Certificated	12,333.16
Healy Awards	14302	8/11/2020 INV#INV031346 Football Helmet Decals	743.30
Gold, Barrie	14303	8/11/2020 Adjustable Desk	492.74
Savla, Puja	14304	8/11/2020 Distance Learning	82.11
Luna, Ilda	14305	8/11/2020 Garbanzo.io Reading Program	149.00
Gold, Barrie	14306	8/11/2020 Distance Learning	552.75
Macmillan Holdings, LLC (MPS, c/o Bedford Freeman & Worth Publishing group)	14307	8/12/2020 INV#36455474 20-21 Academic Textbooks "Statistics"	8,688.31

Spencer, Samantha	14308	8/12/2020	Distance Learning Instructional Playbook	39.12
MRC Smart Technology Solutions(SoCal Office)	14309	8/12/2020	07/20 360 App Fee (Contract CN15953-01)	189.83
SHI International Corp	14310	8/12/2020	INV#B11956892 Lenovo Pads and damage protection	243,704.13
CCSA Employee Welfare Benefit Trust	14311	8/12/2020	20-Aug Employee Benefits INV# 2050-082020 07/23 - 08/31 Inv#086084201080120 Acct#086084201 Enterprise	335,567.11
Spectrum Enterprise 4201	14312	8/12/2020	Fiber line	899.00
Golden Star Technology, Inc	14313	8/12/2020	INV#INV52370 Additional cabinets needed for the IDF Project	923.04
MOCHIRFATEMI, SUSAN	14314	8/13/2020	Senior Class 2020 Chords	131.25
Judy McLean	14315	8/13/2020	INV#3066 Payroll Services 7/2020	2,487.50
World Unispec	14316	8/13/2020	2020-2021 PE Shorts	16,597.70
LexisNexis, a division of RELX Inc.	14317	8/13/2020	INV#3092772574 7/20 Online legal research software	412.00
School Health Supply	14318	8/13/2020	INV#3799459-00 Vision Machine	7,911.37
Macmillan Holdings, LLC (MPS, c/o Bedford Freeman & Worth Publishing group)	14319	8/13/2020	INV#36138908 Textbooks for new class	5,598.88
LADWP	14320	8/13/2020	7/20 Billing Shoup Property	4,953.09
WGY Solutions	14321	8/14/2020	INV#01-0920 07/2020 Network Consulting	2,400.00
Wespac Plan Services, LLC	14322	8/14/2020	INV#2247 Plan#3842 Quarterly Recordkeeping Fees-457(B) Plan	750.00
Wespac Plan Services, LLC	14323	8/14/2020	INV#2246 Plan#3841 Quarterly Recordkeeping Fees-403(B) Plan	542.60
Jules Seltzer Associates	14324	8/14/2020	INV#231788 CBO-CHAIR	1,035.00
Corner Bakery	14325	8/17/2020	8/17/20 Professional Development Trays of Food	306.99
El Camino Real Charter High School 403(B) Plan	14326	8/14/2020	8/14/20 403(B) Plan 2563-4428 Charles Schwab	150.00
BRMS (CharterLIFE)	14327	8/14/2020	08/20 Admin Fee	98.00
Herff Jones LLC	14328	8/18/2020	INV#2623209 Graduation Accessories Cords/Stoles	6,046.35
Herff Jones LLC	14329	8/18/2020	INV#2623225 Graduation Student Supplies	5,218.32
McCalla Company	14330	8/18/2020	INV#309106 Electrostatic backpack sprayer	3,939.81
California Interscholastic Federation	14331	8/18/2020	INV#4728 Annual Dues for 2020-21 Year	3,084.40
The Print Spot	14332	8/18/2020	INV#3230 Sports Banner	64.28
BSN Sports LLC	14333	8/18/2020	INV#908498778 Custom Backstop	3,725.13
Exchange Service International	14334	8/19/2020	8/19/20 - Tuition Refund - Kock, Johanna	12,500.00
Department of Justice (State of CA)	14335	8/20/2020	INV#463393 Fingerprint App	224.00
Houghton Mifflin Harcourt	14336	8/20/2020	7/1/20-6/30/21 English 3D Course C renewal	493.00
School Health Supply	14337	8/20/2020	inv# 3737004-00 Hand Sanitizer	52.56
Bryon J Lacelle	14338	8/18/2020	Lifeguard duties @ Birmingham CCHS during ECR Swimming Practice	673.20

Staples Business Advantage	14339	8/18/2020	Office Supplies7310079107 inv 3451985011	113.83
Cross Country Staffing, Inc.	14340	8/20/2020	INV#DE60780 Psych Services - Special Ed Services 8/2020 INV#0126251-IN Fiscal Budget Services Renewal 8/01/2020 -	28.75
School Services of California, Inc.	14341	8/20/2020	7/31/2021	3,840.00
Splashtop Inc.	14342	8/20/2020	INV#stb20081-5 20-21 Remote Access Software Subscription	238.08
Booth, Lorena	14343	8/20/2020	Instructional Student Supplies	149.00
Yi, Richard	14344	8/20/2020	Office Supplies / Athletics	113.66
Hanover Insurance Group	14345	8/20/2020	20-Aug1513133073-001-00 Payment for 2020-2021 Insurance	52,891.85
T-Mobile US, Inc.	14346	8/21/2020	20-Jul 969604280 (RelIssue 14246)	249.95
AT&T 9132	14347	8/21/2020	INV#3899946500 Acct# 831-000-9132 154 5G Line	3,909.26
AT&T 4152	14348	8/20/2020	20-Aug 818 348-4152 036	157.01
AT&T 6665	14349	8/20/2020	20-Aug 339 341-6665 668	186.50
AT&T 6340	14350	8/20/2020	20-Aug 818 888-6340 249	157.01
AT&T 9023	14351	8/20/2020	20-Aug 818 710-9023 538	157.01
AT&T 9221	14352	8/20/2020	20-Aug 818 887-9221 130	312.16
AT&T 0428	14353	8/20/2020	20-Aug 818 716-0428 472	157.01
AT&T 8815	14354	8/20/2020	20-Aug 818 884-8815 516	209.51
AT&T 0810	14355	8/20/2020	20-June 818 716-0810 246	156.97
LACOE, Los Angeles County Office of Education	14356	8/20/2020	3/12/20 Local Control and Accountability Plan for Charter Schools	50.00
Verizon Wireless	14357	8/21/2020	INV#9860277438 Communication Services	476.71
Alyssa Lee	14358	8/21/2020	INV#08192020 Custom design for ECR COVID-19 signs	500.00
Supplyrush, INC (J Thayer Company, INC)	14359	8/21/2020	INV#1470177-0 Health Office Supplies	6,662.40
The Howard Group	14360	8/21/2020	INV#ECRCHS03 Virtual Professional Development	7,000.00
N2Y LLC	14361	8/21/2020	INV#1022415 Special Education Software 20-21	6,535.10
Bennett, Dean	14362	8/24/2020	supplies for plexiglass shield for counseling office	69.35
AT&T 3601	14363	8/25/2020	20-Aug 818 999-3601 418	157.01
Rachel Casas	14364	8/26/2020	19-20 Mealtime Refund	18.00
Deborah Billington	14365	8/26/2020	19-20 Mealtime Refund	40.00
American Express	14366	8/25/2020	20-AUG X3-31047	19,784.81
AT&T 3635	14367	8/26/2020	20-Aug 818 347-3635 849	157.01
AT&T 4501	14368	8/26/2020	20-Aug 818 992-4501 069	895.64
AT&T 1516	14369	8/26/2020	20-July 818 888-1516 256	348.05
AT&T Business Service	14370	8/26/2020	08/20 - AN 051 933 23 40 001 LD Charges PBX REF#8188889566	49.23
Abdon Rosales	14371	8/26/2020	8/2020 Gardening Service for Shoup	1,550.00

The Shredders	14372	8/26/2020	INV#328070 Shredding Services	127.00
FedEx	14373	8/27/2020	FedEx Express Services INV 3-272-12295	469.00
PARS	14374	8/27/2020	INV#45487 PARS ARS Fees 3/2020	336.93
MV Learning, LLC	14375	8/27/2020	INV#1068 Training for SPED teachers	1,298.00
Macmillan Holdings, LLC (MPS, c/o Bedford Freeman & Worth Publishing group)	14376	8/28/2020	Textbook Purchase for Out-of-Date Books	23,419.03
City of Los Angeles Fire Dept. - CUPA	14377	8/28/2020	Fiscal Year: 2020/2021 Permits	1,696.00
Educatus International (Attn Paul McLaughlin)	14378	8/28/2020	2020-2021 Tuition Refund - Yasmin Osther	12,500.00
Christy White Accountancy Corporation (Christy White, Inc.)	14379	8/28/2020	2019-2020 Charter School Audit	8,048.25
			8/13/20-9/12/20 Spectrum Business Internet & Voice Account 8448	
Spectrum Business 1228	14380	8/28/2020	20 001 7461228 Shoup	141.96
Educatus International (Attn Paul McLaughlin)	14381	8/28/2020	2020-2021 Tuition Refund - Bergitte Rita	12,500.00
Educatus International (Attn Paul McLaughlin)	14382	8/28/2020	2020-2021 Tuition Refund - Kolstoe, Jenny	12,500.00
Educatus International (Attn Paul McLaughlin)	14383	8/28/2020	2020-2021 Tuition Refund - Una Giske	12,500.00
Educatus International (Attn Paul McLaughlin)	14384	8/28/2020	2020-2021 Tuition Refund - Le Berre, Alice	12,500.00
Educatus International (Attn Paul McLaughlin)	14385	8/28/2020	2020-2021 Tuition Refund - Kvaalshagen, Julie	12,500.00
Exchange Service International	14386	VOID 8/28/2020	VOID	0.00
VELARDE, MANUEL	14387	8/31/2020	Garbanzo Language Subscription	149.00
AT&T 7002	14388	8/31/2020	08/20 Inv#3744486502 Acct# 831-000-7002 Local Access	3,248.20
Suntiger Inc (Eagle Eyes Optics)	14389	VOID 8/31/2020	VOID	0.00
Mutual of Omaha	14390	8/31/2020	INV#001114697535 Voluntary Disability Insurance 09/2020	1,725.99
LAUSD - Maintenance & Operations	14391	8/31/2020	Facilities M & O charges 2018-19 SY and 2019-20 SY Paid in Full	377,620.45
MRC Smart Technology Solutions(SoCal Office)	31869	8/1/2020	7/22/20-8/21/20 Maintenance Agreement for Sharp Multi Function Printers (Contract CN8030-01)	409.53
School Services of California, Inc.	31870	8/1/2020	School Finance and Management Conference	320.00
The Print Spot	31871	8/7/2020	Stickers for incoming freshmen laptop	2,250.75
Accrediting Commission for Schools	31872	8/7/2020	2020-2021 Annual Accreditation Membership Fee	1,510.00
SoCalGas	31873	8/7/2020	6/22/20-7/22/20 Gas Charges for Shoup Acct 163 513 3769 2	19.79

Internetwork Expert, LLC	31874	VOID	8/13/2020	VOID	0.00
McGraw-Hill Education, Inc.	31875		8/13/2020	textbooks inv# 113529695001	2,173.50
U.S. Bank Equipment Finance	31876		8/13/2020	07/20 INV# 420062531 Copiers Shoup	869.62
Canon Financial Services, Inc.	31877		8/13/2020	7/20/20-8/19/20 Equipment Leases	962.49
GraceNotes LLC	31878		8/14/2020	INV#5350 1 Year Subscription for Educator and students	586.48
CompuClaim	31879		8/14/2020	INV#7-2020 MeduClaim Procedure Code Billing(LEA)	105.78
Nolan Origer	31880		8/22/2020	Instructional Materials - Science	250.00
Peter Knauss	31881		8/22/2020	Instructional materials - macro economics	500.00
Supplyrush, INC (J Thayer Company, INC)	31882		8/22/2020	INV#1469921-0 For Student in SPED Program	91.17
PARS	31883		8/22/2020	06/20 PARS ARS Fees	336.93
Rachel M Markenson	31884		8/22/2020	Instructional materials - music	500.00
WM Corporate services, INC (Waste Management)	31885		8/25/2020	INV#0303429-4801-2 Waste Management Services on Shoup	349.37
Supplyrush, INC (J Thayer Company, INC)	31886		8/25/2020	INV#1470690-0 Cbo Filing Cabinets	131.79
Educational Theatre Association	31887		8/27/2020	2020-2021 Thespians Theatre association renewal	129.00
The Print Spot	31888		8/27/2020	INV#3642 Business Cards CBO	65.06
The Print Spot	31889		8/27/2020	INV#3442 Business cards	263.61
Nick Rail Music, Inc.	31890		8/27/2020	Instrument Repair inv M239228	2,609.16
HALO Branded Solutions, Inc.	31891		8/27/2020	INV#4665696 ECR Logo Pens	265.51
National Speech & Debate Association	31892		8/28/2020	INV#57924 HS Annual Membership Dues	183.00
Supplyrush, INC (J Thayer Company, INC)	31893		8/28/2020	Clorox Wipes J Thayer Company, INC INV 1472569-0	450.00
Xerox Financial Services	SPACH128		8/13/2020	INV#2193196 6/28-8/27 Equipment Lease-Contract 010-0077477-002	161.14
Xerox Financial Services	SPACH129		8/14/2020	INV#2195095 Equipment Lease-Contract 010-0077477-001 6/30-8/30	2,116.24
DLL Financial Services, Inc.	SPACH130		8/14/2020	INV#68828939 7/2020 Copier Lease Contract 25426256	988.56
Internetwork Expert, LLC	SPACH131		8/15/2020	INV#8017317 Networking & CCloud pass bundle	1,000.00
DLL Financial Services, Inc.	SPACH132		8/21/2020	8/14/20 Property Tax Contract 25426256	217.47
Xerox Financial Services	SPACH133		8/22/2020	08/20 Equipment Lease-Contract 010-0077477-003	90.35
Instructure, Inc	SPACH134		8/25/2020	INV355027 Canvas Support for 20-21	3,832.50
DLL Financial Services, Inc.	SPACH135		8/25/2020	Copier Lease Contract 25426256	961.03
Xerox Financial Services	SPACH136		8/27/2020	8/31/20-9/29/20 Equipment Lease-Contract 010-0077477-001	1,058.12
Sandra Hays	SPACH137		8/28/2020	8/19/20 Tuition Refund	12,500.00

Check Register

Account: 1761 AP

El Camino Real HS**August****2020**

Grand Total: 705,626.11

Name	Check No.	VOID	Date	Memo	Amount
Gold, Barrie	1090		8/31/2020	BRMS FSA Contribution 4/7/2020	62.72
Madraswala, Rashida	1108		8/17/2020	BRMS FSA Contribution- 7/29/2020	9.80
Yi, Sylvia	1109		8/11/2020	BRMS FSA Contribution 8/4/2020	361.20
Yi, Sylvia	1110		8/11/2020	BRMS FSA Contribution 8/11/2020	178.80
PenServ Plan Services	ACH200803-01		8/3/2020	403(b) Funding	34,497.00
Cetera Advisor Networks LLC	ACH200806-01		8/6/2020	OPEB Funding	220,000.00
CompStar Insurance Services	ACH200811		8/11/2020	07/20 Installment Fee Workers' Compensation Policy #CST5019550	30.00
CompStar Insurance Services	ACH200811-1		8/11/2020	07/20 Workers' Compensation Policy #CST5019550	17,978.10
PenServ Plan Services	ACH200817-01		8/17/2020	403(b) Funding	110.00
California Department of Tax & Fee Administration	ACH200824-01		8/24/2020	20-Aug 102-7273444 3rd Quarter Prepayment 1	70.62
LACOE, Los Angeles County Office of Education	CASH-200831-01		8/31/2020	STRS/PERS Aug '20	428,771.02
BRMS (CharterLIFE)			8/3/2020	7/27/20-8/02/20 Benefits Card Funding Activity	1,912.64
BRMS (CharterLIFE)			8/11/2020	8/03/20-8/09/20 Benefits Card Funding Activity	337.17
BRMS (CharterLIFE)			8/18/2020	8/10/20-8/16/20 Benefits Card Funding Activity	667.30
BRMS (CharterLIFE)			8/25/2020	8/17/20-8/23/20 Benefits Card Funding Activity	542.55
Solupay Merchant			8/3/2020	Solupay Fees - fin. adj 0888 Aug 20	2.95
Solupay Merchant			8/3/2020	Solupay Fees - fin. adj 1886 Aug 20	2.95
Solupay Merchant			8/3/2020	Solupay Merchant Fees 1886 Aug 20	38.35
Solupay Merchant			8/3/2020	Solupay Merchant Fees 0888 Aug 20	52.94

Check Register

Account: 1826 AP

El Camino Real HS**August 2020**

Grand Total: #####

Name	Check No.	VOID	Date	Memo	Amount
Dan Teplinsky	1538	VOID	8/7/2020	VOID	0.00
Christine McCain	1539	VOID	8/7/2020	VOID	0.00
Dan Teplinsky	1540		8/10/2020	20- August Senior Parade DJ	350.00
Christine McCain	1541		8/10/2020	20- August Senior Parade Balloon Arches	700.00
Eastbay Team Sales	1542		8/10/2020	Summer Practice Gear - Football Trust	3,494.15
Award Winners	1543	VOID	8/14/2020	VOID	0.00
Eastbay Team Sales	1544		8/17/2020	Summer Practice Gear - Football Trust	2,886.55
Colson Phillip	1545		8/20/2020	NFHS Membership Reimbursement 2020-21	35.00
Koala Tee Screenprinting, Inc. (Image Market)	1546		8/20/2020	INV#446805 Class of 2021 Shirts- preordered	799.45
Koala Tee Screenprinting, Inc. (Image Market)	1547		8/20/2020	INV#446803 Student Council Sweatshirts 2020-21	3,156.30

Cover Sheet

Review of August 2020 American Express Bill

Section:	II. Financial Review
Item:	C. Review of August 2020 American Express Bill
Purpose:	Vote
Submitted by:	
Related Material:	2020-08 AMEX Charges Chart.pdf 2020-08 American Express Statement.pdf

**EL CAMINO REAL CHS
AMEX CHARGE RECAP
AUGUST 2020**

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
07/29/2020	AMZN MKTP US*MF3MN53 AMZN.COM/BILL WA	D. HUSSEY	L.GASILLA	\$ 410.55	GENERAL OPERATIONS	COVID -19 SUPPLIES
07/30/2020	PRINTING SERVICE 888-888-4211 CA	D. HUSSEY	M.CLARK	\$ 401.96	ASB TRUST	STUDENT BODY SUPPLIES
07/31/2020	IN *ADVANCED TOOLWAR BONNEY LAKE WA	D. HUSSEY	R.GUINTO	\$ 6,560.00	TECHNOLOGY	COMPUTER HRDWR/SFTWR
07/31/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 6.99	TECHNOLOGY	COMPUTER HRDWR/SFTWR
07/31/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 11.01	TECHNOLOGY	COMPUTER HRDWR/SFTWR
07/31/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 75.54	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/01/2020	AMAZON.COM*MF7PW04F0 AMZN.COM/BILL WA	D. HUSSEY	L.GASILLA	\$ 39.32	GENERAL OPERATIONS	OFFICE SUPPLIES
08/01/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 65.23	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/03/2020	AGUAVIDA PREMIUM WAT 747-444-9637 CA	D. HUSSEY	A.DELOSSANTOS	\$ 219.99	GENERAL OPERATIONS	OFFICE SUPPLIES
08/03/2020	AMAZON WEB SERVICES AWS.AMAZON.CO WA	D. HUSSEY	R.GUINTO	\$ 4,257.87	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/03/2020	JIVE COMM/LOGMEIN OREM UT	D. HUSSEY	R.GUINTO	\$ 2,489.02	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/03/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 78.84	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/03/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 107.58	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/03/2020	NEWEGG INC CITY OF INDUS CA	D. HUSSEY	R.GUINTO	\$ 218.89	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/05/2020	AMZN MKTP US*MF12C66 AMZN.COM/BILL WA	D. HUSSEY	L.GASILLA	\$ 197.08	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/05/2020	DECKER EQUIPMENT 436 VASSAR MI	D. HUSSEY	U. DUARTE	\$ 55.79	GENERAL OPERATIONS	CUSTODIAL SUPPLIES
08/05/2020	IN *EDPUZZLE MOUNTAIN VIEW CA	D. HUSSEY	R.GUINTO	\$ 1,440.00	TECHNOLOGY	COMPUTER HRDWR/SFTWR
08/07/2020	AMZN MKTP US*MF5UW2X AMZN.COM/BILL WA	D. HUSSEY	S.FARRIS	\$ 44.32	GENERAL OPERATIONS	OFFICE SUPPLIES
08/07/2020	AMZN MKTP US*MF6RD1P AMZN.COM/BILL WA	D. HUSSEY	S.FARRIS	\$ 24.96	GENERAL OPERATIONS	OFFICE SUPPLIES
08/07/2020	AMZN MKTP US*MF8012G AMZN.COM/BILL WA	D. HUSSEY	H.KIAMANESH	\$ 10.82	ASB TRUST	STUDENT BODY SUPPLIES
08/07/2020	OFFICE DEPOT #5125 0 SIGNAL HILL CA	D. HUSSEY	G.PAEZ	\$ 558.44	GENERAL OPERATIONS	OFFICE SUPPLIES
08/09/2020	AMZN MKTP US*MF4VB3I AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 39.40	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/10/2020	AMZN MKTP US*MF11E0Y AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 169.73	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/10/2020	AMZN MKTP US*MF4427B AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 218.99	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/11/2020	AMZN MKTP US*MF7WR5S AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 273.75	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/11/2020	AMZN MKTP US*MM40X54 AMZN.COM/BILL WA	D. HUSSEY	J.PONCE	\$ 135.08	GENERAL OPERATIONS	OFFICE SUPPLIES
08/11/2020	AMZN MKTP US*MM5VG34 AMZN.COM/BILL WA	D. HUSSEY	DO.BENNETT	\$ 26.16	GENERAL OPERATIONS	OFFICE SUPPLIES
08/11/2020	AMZN MKTP US*MM65A2F AMZN.COM/BILL WA	D. HUSSEY	S.FARRIS	\$ 15.81	GENERAL OPERATIONS	OFFICE SUPPLIES

**EL CAMINO REAL CHS
AMEX CHARGE RECAP
AUGUST 2020**

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
08/11/2020	SP * FALKENDESIGN NEWBURY PARK CA	D. HUSSEY	D.BENNETT	\$ 776.10	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/12/2020	AMZN MKTP US*MF2A92S AMZN.COM/BILL WA	D. HUSSEY	DO.BENNETT	\$ 10.82	GENERAL OPERATIONS	OFFICE SUPPLIES
08/12/2020	AMZN MKTP US*MF7WG1K AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 66.96	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/12/2020	AMZN MKTP US*MF9KL1D AMZN.COM/BILL WA	D. HUSSEY	DO.BENNETT	\$ 26.04	GENERAL OPERATIONS	OFFICE SUPPLIES
08/12/2020	AMZN MKTP US*MF9MY9D AMZN.COM/BILL WA	D. HUSSEY	S.FARRIS	\$ 315.32	GENERAL OPERATIONS	OFFICE SUPPLIES
08/12/2020	AMZN MKTP US*MM0460Z AMZN.COM/BILL WA	D. HUSSEY	I.PAEZ	\$ 26.90	GENERAL OPERATIONS	OFFICE SUPPLIES
08/12/2020	AMZN MKTP US*MM16B6N AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 9.58	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/12/2020	AMZN MKTP US*MM5RX1L AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 41.56	TECHNOLOGY	COVID -19 SUPPLIES
08/13/2020	AMZN MKTP US*MF1RE9K AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 28.74	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	AMZN MKTP US*MF7QM4S AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 308.92	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	AMZN MKTP US*MM07Q73 AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 64.36	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	AMZN MKTP US*MM0N17N AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 21.93	TECHNOLOGY	COMPUTER REPAIR SUPPLIES
08/13/2020	AMZN MKTP US*MM6169N AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 415.24	TECHNOLOGY	COMPUTER REPAIR SUPPLIES
08/13/2020	AMZN MKTP US*MM8308N AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 38.32	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	AMZN MKTP US*MM8PV53 AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 79.80	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	AMZN MKTP US*MM9L873 AMZN.COM/BILL WA	D. HUSSEY	L.PRATT	\$ 210.12	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/13/2020	MAILCHIMP ATLANTA GA	D. HUSSEY	B.FLOREK-CHANG	\$ 269.00	GENERAL OPERATIONS	SUBSCRIPTION
08/14/2020	AMZN MKTP US*MM0N39A AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 72.24	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/14/2020	SP * VOCES DIGITAL AUBURN HILLS MI	D. HUSSEY	I.LUNA	\$ 550.00	GENERAL ACADEMIC	COVID-19 INSTRUCTIONAL MATERIALS
08/14/2020	TARGET.COM 3991 BROOKLYN PARK MN	D. HUSSEY	J.CAMP	\$ 22.00	GENERAL OPERATIONS	COVID -19 TEXTBOOK DISTRIBUTION SUPPLIES
08/14/2020	TARGET.COM 3991 BROOKLYN PARK MN	D. HUSSEY	J.CAMP	\$ 65.12	GENERAL OPERATIONS	COVID -19 TEXTBOOK DISTRIBUTION SUPPLIES
08/14/2020	TARGET.COM 3991 BROOKLYN PARK MN	D. HUSSEY	J.CAMP	\$ 108.24	GENERAL OPERATIONS	COVID -19 TEXTBOOK DISTRIBUTION SUPPLIES
08/15/2020	OFFICE DEPOT #661 00 WOODLAND HILL CA	D. HUSSEY	M.CLARK	\$ 96.50	GENERAL OPERATIONS	COVID -19 TEXTBOOK DISTRIBUTION SUPPLIES
08/16/2020	AMAZON.COM*MM9Q02OC2 AMZN.COM/BILL WA	D. HUSSEY	G.PAEZ	\$ 336.80	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/16/2020	AMZN MKTP US*MM2QU9F AMZN.COM/BILL WA	D. HUSSEY	S.ROE	\$ 345.68	GENERAL OPERATIONS	OFFICE SUPPLIES
08/16/2020	AMZN MKTP US*MM3PS9O AMZN.COM/BILL WA	D. HUSSEY	C.BRENNAN	\$ 525.52	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/16/2020	STAPLES 00472 PUTNAM CT	D. HUSSEY	M.CLARK	\$ 155.38	GENERAL OPERATIONS	COVID -19 TEXTBOOK DISTRIBUTION SUPPLIES
08/17/2020	AMZN MKTP US*MM8NQ5Z AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 26.14	TECHNOLOGY	COVID -19 SUPPLIES

**EL CAMINO REAL CHS
AMEX CHARGE RECAP
AUGUST 2020**

DATE	VENDOR	CARDHOLDER	REQUESTED BY	AMOUNT	RESOURCE	DESCRIPTION
08/18/2020	AMZN MKTP US*MM2E18V AMZN.COM/BILL WA	D. HUSSEY	G.PAEZ	\$ 88.67	GENERAL OPERATIONS	COPY/MEDIA ROOM SUPPLIES
08/19/2020	AMZN MKTP US*MM0QT34 AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 22.01	TECHNOLOGY	COVID -19 SUPPLIES
08/19/2020	AMZN MKTP US*MM2TR2T AMZN.COM/BILL WA	D. HUSSEY	J.ADAMS	\$ 26.14	TECHNOLOGY	COVID -19 SUPPLIES
08/19/2020	AMZN MKTP US*MM5A95B AMZN.COM/BILL WA	D. HUSSEY	G.PAEZ	\$ 131.39	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/20/2020	AMZN MKTP US*MM8CN2Q AMZN.COM/BILL WA	D. HUSSEY	G.PAEZ	\$ 413.40	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/20/2020	OFFICE DEPOT #5125 0 SIGNAL HILL CA	D. HUSSEY	M. MILLER	\$ 42.67	GENERAL ACADEMIC	COVID - 19 INSTRUCTIONAL SUPPLIES
08/21/2020	OFFICE DEPOT #5125 0 SIGNAL HILL CA	D. HUSSEY	M. MILLER	\$ 295.62	GENERAL ACADEMIC	COVID - 19 INSTRUCTIONAL SUPPLIES
08/23/2020	AMAZON.COM*MM5237EK0 AMZN.COM/BILL WA	D. HUSSEY	V.KINCAID	\$ 22.93	GENERAL OPERATIONS	CONFERENCE ROOM SUPPLIES
08/23/2020	AMZN MKTP US*MM5QY5H AMZN.COM/BILL WA	D. HUSSEY	DO.BENNETT	\$ 484.91	GENERAL OPERATIONS	OFFICE SUPPLIES
08/24/2020	AMZN MKTP US*MM00D7I AMZN.COM/BILL WA	D. HUSSEY	S.DHILLON	\$ 111.59	GENERAL OPERATIONS	SAFETY SUPPLIES
08/25/2020	AMZN MKTP US*MM5TB7V AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 5,091.90	GENERAL OPERATIONS	COVID -19 SUPPLIES
08/25/2020	AMZN MKTP US*MM7618W AMZN.COM/BILL WA	D. HUSSEY	C.BRENNAN	\$ 197.07	GENERAL ACADEMIC	CLASSROOM SUPPLIES
08/25/2020	AMZN MKTP US*MM9KE5X AMZN.COM/BILL WA	D. HUSSEY	S.DHILLON	\$ 50.38	GENERAL OPERATIONS	SAFETY SUPPLIES
08/26/2020	AVENTRI EVENT REG 2034039470 CT	D. HUSSEY	R.BERENY	\$ 40.00	GENERAL ACADEMIC	PROFESSIONAL DEVELOPMENT
08/26/2020	AVENTRI EVENT REG 2034039470 CT	D. HUSSEY	D.YERAVANIAN	\$ 40.00	GENERAL ACADEMIC	PROFESSIONAL DEVELOPMENT
08/27/2020	AMAZON.COM*MM9FP0Q00 AMZN.COM/BILL WA	D. HUSSEY	G.PAEZ	\$ 131.38	GENERAL OPERATIONS	COPY/MEDIA ROOM SUPPLIES
08/27/2020	AMZN MKTP US*MM0G81Q AMZN.COM/BILL WA	D. HUSSEY	S.DHILLON	\$ 396.30	GENERAL OPERATIONS	SAFETY SUPPLIES
08/27/2020	AMZN MKTP US*MM6CP3Q AMZN.COM/BILL WA	D. HUSSEY	C.MURRAY	\$ 125.52	GENERAL ACADEMIC	COVID -19 INSTRUCTIONAL SUPPLIES
08/27/2020	AMZN MKTP US*MM6IU3B AMZN.COM/BILL WA	D. HUSSEY	M.GREGORIO	\$ 131.22	GENERAL ACADEMIC	COVID -19 INSTRUCTIONAL SUPPLIES
08/27/2020	AMZN MKTP US*MM88067 AMZN.COM/BILL WA	D. HUSSEY	S.DHILLON	\$ 275.73	GENERAL OPERATIONS	SAFETY SUPPLIES
08/27/2020	AMZN MKTP US*MM89Y59 AMZN.COM/BILL WA	D. HUSSEY	S.DHILLON	\$ 364.00	GENERAL OPERATIONS	SAFETY SUPPLIES
08/27/2020	AMZN MKTP US*MM9IA77 AMZN.COM/BILL WA	D. HUSSEY	C.MURRAY	\$ 95.24	GENERAL ACADEMIC	COVID -19 INSTRUCTIONAL SUPPLIES
08/27/2020	AMZN MKTP US*MU5YH6Z AMZN.COM/BILL WA	D. HUSSEY	D.BENNETT	\$ 306.59	GENERAL ACADEMIC	COVID -19 INSTRUCTIONAL SUPPLIES
08/27/2020	THE HOME DEPOT #1070 WEST HILLS CA	D. HUSSEY	U. DUARTE	\$ 43.67	GENERAL OPERATIONS	CUSTODIAL SUPPLIES
08/28/2020	HOMEDEPOT.COM 800-430-3376 GA	D. HUSSEY	U. DUARTE	\$ 41.03	GENERAL OPERATIONS	CUSTODIAL SUPPLIES
08/28/2020	YOU CAN BOOK.ME BEDFORD	D. HUSSEY	S.JAQUEZ	\$ 11.39	GENERAL OPERATIONS	COMMUNICATION ONLINE CALENDAR SOFTWARE
TOTAL PER STATEMENT				\$ 32,147.20		



Corporate Card Statement of Account

**Sign-up For Online
Statements**

www.americanexpress.com/gopaperless

Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
XXXX-XXXXX3-31005

Closing Date
08/28/20

Page 1 of 6

Previous Balance \$	New Charges \$	Other Debits \$	Payments \$	Other Credits \$	Balance Due \$	Please Pay By
19,784.81	32,147.20	0.00	19,784.81	0.00	32,147.20	09/12/20

For important information regarding your account refer to page 2.

Payment is due in full. Please pay by 09/12/20 to allow time for your payment to be received by us and credited to your account.

To manage your Account online or to pay your bill, please visit us at corp.americanexpress.com. For additional contact information, please see the reverse side of this page.

We're moving your account to paperless billing

Because your Corporate Program is enrolled in our online platform, we're moving your billing statements to paperless delivery to provide you with a faster and more secure way to access your monthly statements. **Your next billing statement will be your last paper statement**, thereafter, your Corporate Card statements will only be available online and we'll no longer send your monthly statements in the mail. To access your statements securely online, you'll need an online account. If you're not enrolled in an online account, visit americanexpress.com/register to register your Corporate Card today. As a courtesy, we've enabled for you to receive a "Statement Ready" email notification each month once your statement is available to view online. Please keep in mind that only your Program Administrator can opt out of this change. If your Program Administrator opts out, your statement delivery method will remain as it is today. If you are already set to receive paperless statements, please disregard this message.

Corporate Card Snapshot

Card Number	Card	New Charges + Other Debits	Payments + Other Credits
XXXX-XXXXX3-31005	DAVID HUSSEY	0.00	0.00
XXXX-XXXXX3-31047	DAVID HUSSEY	32,147.20	-19,784.81
	Total	32,147.20	-19,784.81

Activity

Date reflects either transaction or posting date

Card Number XXXX-XXXXX3-31005	Reference Code	Amount \$
Total for DAVID HUSSEY	New Charges/Other Debits	0.00
	Payments/Other Credits	0.00

↓ Please fold on the perforation below, detach and return with your payment ↓

Do not staple or use paper clips

Payment Coupon

Account Number 3787-507763-31005 Payable upon receipt in U.S. Dollars.

Please Pay By 09/12/20 Enter 15 digit account number on all payments.

Amount Due \$32,147.20 Checks or drafts must be drawn against banks located in the U.S.

See reverse side for instructions on how to update your address, phone number, or email.

DAVID HUSSEY
EL CAMINO REAL CHS
5440 VALLEY CIR BLVD
WOODLAND HILLS CA 91367

Mail Payment to:



AMERICAN EXPRESS
PO BOX 0001
LOS ANGELES CA 90096-8000

0000378750776331005 003214720003214720 28H4

Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
 XXXX-XXXXX3-31005

Page 2 of 6

Payments: Your American Express® Corporate Card statement is payable in full upon receipt. Payments received after 5:00 pm may not be credited until the next day. Payments must be sent to the payment address shown on your statement and must include the remittance coupon from your statement. Payments must be made in US currency, with a single draft or check drawn on a US bank and payable in US dollars or with a single negotiable instrument payable in US dollars and clearable through the US banking system, or through an electronic payment method clearable through the US banking system. Your Account number must be included on or with all payments. If payment does not conform to these requirements, crediting may be delayed and additional Charges may be imposed. If we accept payment made in a foreign currency, we will choose a conversion rate that is acceptable to us to convert your remittance into US currency, unless a particular rate is required by law. Please do not send post-dated checks. They will be deposited upon receipt. Our acceptance of any payment marked with a restrictive legend will not operate as an accord and satisfaction without our express prior written approval.

Authorization for Electronic Debit: We will process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number, and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. By submitting a check for payment, you authorize us to initiate an electronic debit from your bank or asset account. When we process your check electronically, your payment may be debited to the bank or asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your bank or asset account statement. If we cannot collect the funds electronically we may issue a draft against the bank or asset account for the amount of the check. If you currently send in an individual payment for expenses on the Corporate Card, please note that you are eligible to pay your bill online.

Authorizations for Electronic Payments: By using Pay by Computer, Pay by Phone or any other electronic payment service of ours, you will be authorizing us to initiate an electronic debit to the financial account you specify in the amount you request. Payments received after 5:00 pm may not be credited until the next day.

Transactions Made in Foreign Currencies: If you incur a Charge in a foreign currency, it will be converted into US dollars on the date it is processed by us or our agents. Unless a particular rate is required by applicable law, we will choose a conversion rate that is acceptable to us for that date. Currently the conversion rate that we use for a Charge in a foreign currency is no greater than (a) the highest official conversion rate published by a government agency, or (b) the highest interbank conversion rate identified by us from customary banking sources, on the conversion date or the prior business day, **in each instance increased by 2.5%.** This conversion rate may differ from rates in effect on the date of your Charge. Charges converted by establishments (such as airlines) will be billed at the rates such establishments use.

In Case of Errors or Questions About Your Bill: If you think your bill is incorrect, or if you need more information about a transaction on your bill, please call 1-800-528-2122 or the number on the back of your Card. You can also write us on a separate sheet of paper at the Customer Service address noted to the right. Requests for refunds of credit balances (designated "CR") should be made by calling us at 1-800-528-2122 or the number on the back of your Card. Billing disputes can also be initiated online. This applies to Corporate Cards only, not Cards issued under the Corporate Defined Express Program.

In Case of Errors or Questions About Electronic Transfers: Please contact us by calling 1-800-IPAY-AXP for Pay By Phone, Pay By Computer issues and automatic payment issues.

When Contacting Us Regarding Errors or Questions: We must hear from you no later than 60 days after we send you the first bill on which the error or problem appeared. When contacting us, please give us the following information: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.



Manage your Card account online at:
www.americanexpress.com/checkyourbill



For all further inquiries or to pay by phone, please call the number on the back of your Card.

If your Card has been lost or stolen, please call 1-800-528-2122

International Collect:
 1-336-393-1111

Hearing Impaired Services:
 TTY: 1-800-221-9950
 FAX: 1-800-695-9090

Large Print and Braille Statements:
 1-800-528-2122



Customer Service
 P.O. Box 981531
 El Paso, TX
 79998-1531

Payments
 PO BOX 0001
 LOS ANGELES
 CA
 90096-8000

Change of Address, phone number, email

- Online at www.americanexpress.com/updatecontactinfo
- Via Mobile device
- Voice automated: call the number on the back of your card
- For Name, Company Name, and Foreign Address or Phone changes, please call Customer Care

Please do not add any written communication or address change on this stub.



Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
XXXX-XXXXX3-31005

Closing Date
08/28/20

Page 3 of 6

Activity Continued

Card Number XXXX-XXXXX3-31047				Reference Code	Amount \$
08/28/20	PAYMENT RECEIVED - THANK YOU	08/28		08015000000	-19,784.81
07/29/20	AMZN MKTP US*MF3MN53 AMZN.COM/BILL REF# 6CMMTFYVQOX BOOK STORES	WA 07/29/20			410.55
07/30/20	PRINTING SERVICE 888-888-4211 07093729 07093729 91406 ROC NUMBER 07093729 TAX \$34.88	CA 07/30/20	07093729000		401.96
07/31/20	NEWEGGINC CITY OF INDUS CA 471524912 471524912 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471524912-15 TAX \$6.57	CA 07/30/20			75.54
07/31/20	NEWEGGINC CITY OF INDUS CA 471524952 471524952 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471524952-15	CA 07/30/20			6.99
07/31/20	IN *ADVANCED TOOLWAR BONNEY LAKE REF# 213IAOEWE6LE 2537704823	WA 07/31/20			6,560.00
07/31/20	NEWEGGINC CITY OF INDUS CA 471524992 471524992 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471524992-15 TAX \$0.63	CA 07/31/20			11.01
08/01/20	AMAZON.COM*MF7PW04F0 AMZN.COM/BILL REF# 2XGORPUO079 MERCHANDISE	WA 07/30/20			39.32
08/01/20	NEWEGGINC CITY OF INDUS CA 471524932 471524932 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471524932-15 TAX \$5.19	CA 07/31/20			65.23
08/03/20	JIVE COMM/LOGMEIN OREM UT REF# NT_HLJQPYTO +18019801838	UT 08/03/20			2,489.02
08/03/20	AGUAVIDA PREMIUM WAT 747-444-9637 REF# 21105170216 BOTTLE WATER	CA 08/02/20	21105170216		219.99
08/03/20	AMAZON WEB SERVICES AWS.AMAZON.CO REF# 45X0HHHEOBP WEB SERVICES	WA 08/03/20			4,257.87
08/03/20	NEWEGGINC CITY OF INDUS CA 471524972 471524972 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471524972-15 TAX \$9.34	CA 08/03/20			107.58
08/03/20	NEWEGGINC CITY OF INDUS CA 471525032 471525032 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471525032-15 TAX \$6.84	CA 08/03/20			78.84
08/03/20	NEWEGGINC CITY OF INDUS CA 471525012 471525012 91748 COMPUTER HRDWR/SFTWR ROC NUMBER 471525012-15 TAX \$18.99	CA 08/03/20			218.89
08/05/20	AMZN MKTP US*MF12C66 AMZN.COM/BILL REF# 3QL7E7B139H BOOK STORES	WA 07/30/20			197.08
08/05/20	DECKER EQUIPMENT 436 VASSAR REF# 73011000217 TOM@DECKEREQUIP.	MI 08/04/20	73011000217		55.79
08/05/20	IN *EDPUZZLE MOUNTAIN VIEW CA 218IAOFGL 79072 940403 ROC NUMBER 218IAOFGLANVMPL0	CA 08/05/20			1,440.00
08/07/20	OFFICE DEPOT #5125 0 SIGNAL HILL CA REF# 11280528400 8004633768 CABINET,FL,4DRW,36"LTGRY ROC NUMBER 11280528400 TAX \$48.45	CA 08/06/20	11280528400		558.44
08/07/20	AMZN MKTP US*MF6RD1P AMZN.COM/BILL REF# 4W56HC8A1YR BOOK STORES	WA 08/06/20			24.96
08/07/20	AMZN MKTP US*MF8012G AMZN.COM/BILL REF# 23TOIWZP1Z1 BOOK STORES	WA 08/06/20			10.82
08/07/20	AMZN MKTP US*MF5UW2X AMZN.COM/BILL REF# 53F7FFNNXFP BOOK STORES	WA 08/06/20			44.32
08/09/20	AMZN MKTP US*MF4VB3I AMZN.COM/BILL REF# 2YHUJL7D9KL BOOK STORES	WA 08/07/20			39.40

Continued on reverse

Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
XXXX-XXXXX3-31005

Page 4 of 6

Activity Continued					Reference Code	Amount \$
08/10/20	AMZN MKTP US*MF11E0Y	AMZN.COM/BILL	WA			169.73
	REF# DQPOCKDAVD	BOOK STORES	08/07/20			
08/10/20	AMZN MKTP US*MF4427B	AMZN.COM/BILL	WA			218.99
	REF# 3MIPBZN5ZH0	BOOK STORES	08/07/20			
08/11/20	AMZN MKTP US*MM65A2F	AMZN.COM/BILL	WA			15.81
	REF# 1T1CIX3YIS6	BOOK STORES	08/10/20			
08/11/20	SP * FALKENDESIGN	NEWBURY PARK	CA			776.10
	REF# NT_HOCWMREE2136605161		08/11/20			
08/11/20	AMZN MKTP US*MM5VG34	AMZN.COM/BILL	WA			26.16
	REF# 70G5KUMQQA4	BOOK STORES	08/11/20			
08/11/20	AMZN MKTP US*MM40X54	AMZN.COM/BILL	WA			135.08
	REF# 4J8W5C8LBJF	BOOK STORES	08/11/20			
08/11/20	AMZN MKTP US*MF7WR5S	AMZN.COM/BILL	WA			273.75
	REF# 2HTKPIYX7PF	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MF2A92S	AMZN.COM/BILL	WA			10.82
	REF# 4UD35PJ5B56	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MM5RX1L	AMZN.COM/BILL	WA			41.56
	REF# 6EUKL6WJ1US	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MF9MY9D	AMZN.COM/BILL	WA			315.32
	REF# 298J17IRRY2	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MF9KL1D	AMZN.COM/BILL	WA			26.04
	REF# 64TCW43JAIV	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MM0460Z	AMZN.COM/BILL	WA			26.90
	REF# 2W9ODMFEK3U	BOOK STORES	08/11/20			
08/12/20	AMZN MKTP US*MF7WG1K	AMZN.COM/BILL	WA			66.96
	REF# 21O628PNLOY	BOOK STORES	08/12/20			
08/12/20	AMZN MKTP US*MM16B6N	AMZN.COM/BILL	WA			9.58
	REF# 4RRXFES4K7S	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MF7QM4S	AMZN.COM/BILL	WA			308.92
	REF# 5PLMBUO3AKW	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MM0N17N	AMZN.COM/BILL	WA			21.93
	REF# 4F0W49MS2HU	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MM6169N	AMZN.COM/BILL	WA			415.24
	REF# E0O4ZO5HZ9Z	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MM8308N	AMZN.COM/BILL	WA			38.32
	REF# 2B79QX16HZR	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MM9L873	AMZN.COM/BILL	WA			210.12
	REF# 465L9RG9AVW	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MM07Q73	AMZN.COM/BILL	WA			64.36
	REF# 46LNOA9WYVK	BOOK STORES	08/12/20			
08/13/20	MAILCHIMP	ATLANTA	GA			269.00
	REF# 5831486-140	LARGE DIGITAL	GO 08/12/20			
08/13/20	AMZN MKTP US*MM8PV53	AMZN.COM/BILL	WA			79.80
	REF# 2PHWSN6J9S1	BOOK STORES	08/12/20			
08/13/20	AMZN MKTP US*MF1RE9K	AMZN.COM/BILL	WA			28.74
	REF# 3IEZOUN9RA1	BOOK STORES	08/12/20			
08/14/20	TARGET.COM 3991	BROOKLYN PARK	MN	10648367406		108.24
	REF# 10648367406	800-591-3869	08/14/20			
	APPAREL, HOUSEWARES					
	ROC NUMBER 106483674061					
08/14/20	TARGET.COM 3991	BROOKLYN PARK	MN	10671074328		65.12
	REF# 10671074328	800-591-3869	08/14/20			
	APPAREL, HOUSEWARES					
	ROC NUMBER 106710743287					
08/14/20	TARGET.COM 3991	BROOKLYN PARK	MN	10671077941		22.00
	REF# 10671077941	800-591-3869	08/14/20			
	APPAREL, HOUSEWARES					
	ROC NUMBER 106710779410					
08/14/20	AMZN MKTP US*MM0N39A	AMZN.COM/BILL	WA			72.24
	REF# 4HRCG9QYRF9	BOOK STORES	08/14/20			
08/14/20	SP * VOCES DIGITAL	AUBURN HILLS	MI			550.00
	REF# NT_HPON2WFD 8778324311		08/14/20			

Continued on next page



Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
XXXX-XXXXX3-31005

Closing Date
08/28/20

Page 5 of 6

Activity Continued				Reference Code	Amount \$
08/15/20	OFFICE DEPOT #661 00 WOODLANDHILL CA	11694042100			96.50
	REF# 11694042100 8004633768 08/14/20				
	BAGS,THANK YOU,OD,150BX,WHITE				
	ROC NUMBER 11694042100 TAX \$8.37				
08/16/20	AMZN MKTP US*MM2QU9F AMZN.COM/BILL WA				345.68
	REF# 38AQETN6RU6 BOOK STORES 08/13/20				
08/16/20	AMAZON.COM*MM9Q02OC2 AMZN.COM/BILL WA				336.80
	REF# O5C9H9WF1BK MERCHANDISE 08/15/20				
08/16/20	AMZN MKTP US*MM3PS9O AMZN.COM/BILL WA				525.52
	REF# 27VV1617H52 BOOK STORES 08/15/20				
08/16/20	STAPLES 00472 PUTNAM CT	26130108200			155.38
	REF# 261301082 (800) 333-3330 08/15/20				
	AVERY MONARCH 22H X 115W X 65D PLAS				
	ROC NUMBER 261301082 TAX \$13.48				
08/17/20	AMZN MKTP US*MM8NQ5Z AMZN.COM/BILL WA				26.14
	REF# 38DDYD7CHWJ BOOK STORES 08/17/20				
08/18/20	AMZN MKTP US*MM2EI8V AMZN.COM/BILL WA				88.67
	REF# 5TGA35EK6Y4 BOOK STORES 08/17/20				
08/19/20	AMZN MKTP US*MM2TR2T AMZN.COM/BILL WA				26.14
	REF# 7KHQKB277B3 BOOK STORES 08/13/20				
08/19/20	AMZN MKTP US*MM0QT34 AMZN.COM/BILL WA				22.01
	REF# 3FMOI5T4EAI BOOK STORES 08/16/20				
08/19/20	AMZN MKTP US*MM5A95B AMZN.COM/BILL WA				131.39
	REF# 24423VIQYWF BOOK STORES 08/19/20				
08/20/20	OFFICE DEPOT #5125 0 SIGNAL HILL CA	11737261900			42.67
	REF# 11737261900 8004633768 08/19/20				
	CABLE,HDMI TO HDMI,6',BLK				
	ROC NUMBER 11737261900 TAX \$3.70				
08/20/20	AMZN MKTP US*MM8CN2Q AMZN.COM/BILL WA				413.40
	REF# 711OVFOFHFA BOOK STORES 08/19/20				
08/21/20	OFFICE DEPOT #5125 0 SIGNAL HILL CA	11737197400			295.62
	REF# 11737197400 8004633768 08/20/20				
	24" WIDESCREEN,ACER,FHD				
	ROC NUMBER 11737197400 TAX \$25.65				
08/23/20	AMZN MKTP US*MM5QY5H AMZN.COM/BILL WA				484.91
	REF# 1HE9K5NDLHS BOOK STORES 08/20/20				
08/23/20	AMAZON.COM*MM5237EK0 AMZN.COM/BILL WA				22.93
	REF# 1MM0DHD0C92 MERCHANDISE 08/21/20				
08/24/20	AMZN MKTP US*MM00D7I AMZN.COM/BILL WA				111.59
	REF# 4W5ZWQ0CFHR BOOK STORES 08/24/20				
08/25/20	AMZN MKTP US*MM7618W AMZN.COM/BILL WA				197.07
	REF# EFMYJ10XP5R BOOK STORES 08/21/20				
08/25/20	AMZN MKTP US*MM9KE5X AMZN.COM/BILL WA				50.38
	REF# LQIBW6ZYUJ BOOK STORES 08/24/20				
08/25/20	AMZN MKTP US*MM5TB7V AMZN.COM/BILL WA				5,091.90
	REF# 51L8DPJOQJU BOOK STORES 08/25/20				
08/26/20	AVENTRI EVENT REG 2034039470 CT	10046856934			40.00
	REF# 10046856934 2034039470 08/25/20				
	CONSULTING SERVICES				
	ROC NUMBER 100468569344				
08/26/20	AVENTRI EVENT REG 2034039470 CT	10046857718			40.00
	REF# 10046857718 2034039470 08/25/20				
	CONSULTING SERVICES				
	ROC NUMBER 100468577187				
08/27/20	AMZN MKTP US*MM89Y59 AMZN.COM/BILL WA				364.00
	REF# 6JOZZX3N0SY BOOK STORES 08/24/20				
08/27/20	AMZN MKTP US*MM88067 AMZN.COM/BILL WA				275.73
	REF# 3U4C80FKLPB BOOK STORES 08/25/20				
08/27/20	AMZN MKTP US*MM0G81Q AMZN.COM/BILL WA				396.30
	REF# 2RQ6EH16HSP BOOK STORES 08/25/20				
08/27/20	AMZN MKTP US*MM6IU3B AMZN.COM/BILL WA				131.22
	REF# GUKK8SFNU7G BOOK STORES 08/26/20				
08/27/20	AMZN MKTP US*MM9IA77 AMZN.COM/BILL WA				95.24
	REF# 7JR1YWFBSDS BOOK STORES 08/26/20				

Continued on reverse

Prepared For
DAVID HUSSEY
EL CAMINO REAL CHS

Account Number
XXXX-XXXXX3-31005

Page 6 of 6

Activity Continued					Reference Code	Amount \$
08/27/20	AMZN MKTP US*MU5YH6Z	AMZN.COM/BILL	WA			306.59
	REF# 2CZJUPCEJ2Q	BOOK STORES	08/26/20			
08/27/20	THE HOME DEPOT #1070	WEST HILLS	CA		08260107002	43.67
	REF# 08260107002	800-654-0688	08/26/20			
08/27/20	AMZN MKTP US*MM6CP3Q	AMZN.COM/BILL	WA			125.52
	REF# 4Z9XSXZQK11	BOOK STORES	08/26/20			
08/27/20	AMAZON.COM*MM9FP0Q00	AMZN.COM/BILL	WA			131.38
	REF# 5XXJD133XCT	MERCHANDISE	08/27/20			
08/28/20	HOMEDEPOT.COM	800-430-3376	GA		08270811926	41.03
	REF# 08270811926	800-430-3376	08/27/20			
08/28/20	YOUCANBOOK.ME	BEDFORD				11.39
	REF# NT_HV26F4S3	+441234245538	08/28/20			
Total for DAVID HUSSEY					New Charges/Other Debits	32,147.20
					Payments/Other Credits	-19,784.81

Cover Sheet

August 2020 Financial Update

Section:	II. Financial Review
Item:	D. August 2020 Financial Update
Purpose:	Discuss
Submitted by:	
Related Material:	Aug '20 - Financial Board Report v09.15.2020.pdf

El Camino Real Charter High School



FINANCIAL REPORT AS OF: AUGUST 31, 2020

PROVIDED BY: ICON School Management



BALANCE SHEET

Description	Actual Aug 2020	Prior Aug 2019	\$ Change	% Change
ASSETS				
Current Assets				
Cash	\$ 8,451,791	\$ 5,922,916	\$ 2,528,875	42.70%
Investments	21,068,388	6,666,031	14,402,356	216.06%
Accounts Receivable	3,664,307	1,268,905	2,395,402	188.78%
Prepaid Expenditures (Expenses)	447,996	643,687	(195,690)	-30.40%
Total Current Assets	33,632,481	14,501,539	19,130,943	131.92%
Fixed Assets, Net of Depreciation	7,036,626	7,171,063	(134,437)	-1.87%
Total Assets	\$ 40,669,108	\$ 21,672,601	\$ 18,996,506	87.65%
LIABILITIES & NET ASSETS				
Current Liabilities				
Accounts Payables	\$ 34,875	\$ 382,604	\$ (347,730)	-90.88%
Accrued Liabilities	1,126,786	2,079,168	(952,382)	-45.81%
Deferred Revenue	236,020	531,704	(295,684)	-55.61%
Total Current Liabilities	1,397,681	2,993,477	(1,595,796)	-53.31%
Long-Term Debt	34,112,552	12,822,775	21,289,777	166.03%
Total Liabilities	35,510,233	15,816,252	19,693,982	124.52%
Net Assets				N/A
Restricted	-	-	-	N/A
Unrestricted	5,158,874	5,856,350	(697,475)	-11.91%
Total Net Assets	5,158,874	5,856,350	(697,475)	-11.91%
Total Liabilities & Net Assets	\$ 40,669,108	\$ 21,672,601	\$ 18,996,506	87.65%

- Reclassification of Assets – No longer Net OPEB Liability. Investment Part is separated and is now an Asset
- Reclassification of LTD – No longer NET OPEB Liability. OPEB Liability is separated from Investments
- LT-Debt Increased due to PPP Funding

CASH FLOW

Description	Aug 2020	Aug 2019
OPERATING ACTIVITIES		
Net Income	(\$730,064.35)	(\$2,382,544.15)
Total Adjustments to Reconcile Net Income to Net Cash provided by operations	(\$2,062,351.23)	(\$3,913,817.81)
Net Cash provided by Operating Activities	(2,792,415.58)	(6,296,361.96)
INVESTING ACTIVITIES		
Net Cash provided (used) by Investing Activities	\$106,669.14	(\$5,537,400.51)
FINANCING ACTIVITIES		
Net Cash provided by Financing Activities	\$3,915,396.00	\$29,887,037.52
NET CASH INCREASE (DECREASE) FOR PERIOD	1,229,649.56	18,053,275.05
CASH, BEGINNING	\$7,222,141.19	(\$12,130,359.05)
CASH, ENDING	\$ 8,451,790.75	\$ 5,922,916.00

- School received PPP Funding to help with Future Cash Deferrals

CASH ANALYSIS

- Days of Cash on Hand: 87

	Aug 2020	Jul 2020	Jun 2020	Aug 2019
General Account #1761	\$ 6,554,491.02	\$ 4,894,289.35	\$ 5,537,876.22	\$ 4,744,258.11
A/P Account #1796	(162,345.44)	330,870.21	36,229.48	24,361.42
ASB Trust #1826	162,531.85	163,076.91	164,872.41	142,925.93
CNB ZBA Account	(36,333.62)	(13,328.76)	(21,958.45)	(40,051.01)
Hanmi MMA #2745	-	-	-	341.77
Cetera MMA #3344	1,731,117.56	1,731,117.56	1,273,928.00	-
Royal Alliance MMA #3922	-	-	-	656,158.84
Cetera OPEB MMA #4925	201,046.38	76,162.48	230,858.53	-
Undeposited Funds	1,283.00	7,190.36	335.00	394,920.94
Total Checking/Savings/CDs	8,451,790.75	7,189,378.11	7,222,141.19	5,922,916.00
Less -				
5% Reserve	(1,805,134.00)			
Total Cash Available	\$ 6,646,656.75	\$ 7,189,378.11	\$ 7,222,141.19	\$ 5,922,916.00

PROFIT & LOSS (SUMMARY)

	Working Budget 20-21	1st Interim Budget	2nd Interim Budget	YTD 2020-21	PYTD 2019-20
REVENUES					
LCFF	\$ 34,623,203	\$ -	\$ -	\$ 3,482,856	\$ 3,366,546
Federal	3,455,377	-	-	149,235	100,496
State	3,626,197	-	-	454,385	443,030
Local	975,000	-	-	1,471,702	222,389
	42,679,777	-	-	5,558,178	4,132,461
EXPENSES					
Salaries and benefits	30,492,305	-	-	4,732,755	5,027,090
Student supplies	2,604,498	-	-	567,298	640,105
Operating Exp	6,970,529	-	-	881,892	847,809
Capital Outlay	550,254	-	-	106,669	-
Other Outgo	31,280	-	-	-	-
	40,648,866	-	-	6,288,614	6,515,005
NET INCOME (LOSS)	\$ 2,030,911	\$ -	\$ -	\$ (730,436)	\$ (2,382,544)

PROFIT & LOSS (YTD)

Description	Actual YTD Aug 2020	Prior YTD Aug 2019	\$ Change	% Change
REVENUES				
LCFF Revenues	\$ 3,482,856	\$ 3,366,546	\$ 116,310	3.45%
Federal Revenues	149,235	100,496	48,739	48.50%
State Revenues	454,385	443,030	11,355	2.56%
Local Revenues	1,471,702	222,389	1,249,312	561.77%
Total Revenues	5,558,178	4,132,461	1,425,716	34.50%
EXPENDITURES				
Certificated Salaries	2,430,280	2,618,127	(187,847)	-7.17%
Classified Salaries	502,552	647,078	(144,526)	-22.34%
Employee Benefits	1,799,923	1,761,886	38,037	2.16%
Books & Supplies	567,298	640,105	(72,808)	-11.37%
Services and Operations	881,892	847,809	34,082	4.02%
Capital Outlay	106,669	-	106,669	N/A
Total Expenditures	6,288,614	6,515,005	(226,392)	-3.47%
NET INCOME (LOSS)	\$ (730,436)	\$ (2,382,544)	\$ 1,652,108	-69.34%

- Significant Difference is in Local Revenues.
- Local Revenues are primarily FMV Adjustment of Investment Activities with the OPEB Investments accounting for over 90% of this local revenue.
- As Stock Market fluctuates, Local Revenue will fluctuate.

P & L - CONTINUED

- Revenue

- Federal Revenue does not come in till year end. Learning Loss Mitigation Fund received in September which will significantly help Cash Flow.
- 5% of Total LCFF Revenue coming in for July and August. 9% starts coming in September. Based on prior year P-2 numbers.

- Expenses

- Expenses are normal for this period.



BUDGET UPDATE

Description	Adopted Budget	Working Budget	\$ Change	% Change
REVENUES				
LCFF Revenues	\$ 30,665,585	\$ 34,623,203	\$ 3,957,618	12.91%
Federal Revenues	1,735,954	3,455,377	1,719,423	99.05%
State Revenues	2,915,030	3,626,197	711,167	24.40%
Local Revenues	1,065,000	975,000	(90,000)	-8.45%
Total Revenues	36,381,569	42,679,777	6,298,208	17.31%
EXPENDITURES				
Certificated Salaries	13,582,763	15,411,545	(1,828,782)	13.46%
Classified Salaries	3,871,099	4,045,784	(174,685)	4.51%
Employee Benefits	9,629,263	11,034,976	(1,405,713)	14.60%
Books & Supplies	2,674,498	2,604,498	70,000	-2.62%
Services and Operations	5,778,605	6,970,529	(1,191,924)	20.63%
Capital Outlay	566,445	550,254	16,191	-2.86%
Other Outgo	-	31,280	(31,280)	N/A
Total Expenditures	36,102,673	40,648,866	(4,546,193)	12.59%
NET INCOME (LOSS)	\$ 278,896	\$ 2,030,911	\$ 1,752,015	628.20%

- Budget updated using the most recent LCFF Calculator V21.2
- Revenue updated using more recent Revenue Matrix (SCC Dashboard, CDE Apportionment Letters)
- Revenue updated for LLMF
- Expenses updated using 19/20 Unaudited Actuals
- Expenses updated for LLMF Funding (One-Time Expenditures)

BUDGET COMPARISON (YTD)

Description	Actual Aug 2020	Working Budget	% Used
REVENUES			
LCFF Revenues	\$ 3,482,856	\$ 34,623,203	10.06%
Federal Revenues	149,235	3,455,377	4.32%
State Revenues	454,385	3,626,197	12.53%
Local Revenues	1,471,702	975,000	150.94%
Total Revenues	5,558,178	42,679,777	13.02%
EXPENDITURES			
Certificated Salaries	2,430,280	15,411,545	15.77%
Classified Salaries	502,552	4,045,784	12.42%
Employee Benefits	1,799,923	11,034,976	16.31%
Books & Supplies	567,298	2,604,498	21.78%
Services and Operations	881,892	6,970,529	12.65%
Capital Outlay	106,669	550,254	19.39%
Other Outgo	-	31,280	0.00%
Total Expenditures	6,288,614	40,648,866	15.47%
NET INCOME (LOSS)	\$ (730,436)	\$ 2,030,911	-35.97%

BUDGET ANALYSIS - CONTINUED

- Budget updated as of 9/14/2020 to reflect the everchanging State Budget.
- Revenue
 - In Line with Projections at Working Budget Report.
- Expenses
 - In Line with Projections at Working Budget Report.



OTHER MATTERS

- State Budget continues to fluctuate. Newest guidelines have growth being accounted for. Once new LCFF Calculator is finalized and released, we will update the Working Budget
- Cycle 1 of CARES Funding Reporting due date of 9/14/2020. Our Team was able to get the report in. \$198,877 worth of expenditures tagged for 2019-2020
- Working Budget being constantly updated to reflect real life changes to the financials in order to maintain Cash Flow Projections for 20-21.
- Cash Deferrals updated at State Level. More cash deferrals for February through June 2021.



El Camino Real Charter High School Parent Company Balance Sheet End of Aug 2020

Financial Row	2020	2019	\$ Variance	% Variance
ASSETS				
Current Assets				
Bank				
9121-1761 - CNB Checking - General Account #1761	\$6,554,491.02	\$4,744,258.11	\$1,810,232.91	38.16%
9121-1796 - CNB Checking - A/P Account #1796	(\$162,345.44)	\$24,361.42	(\$186,706.86)	-766.40%
9122-1826 - CNB Checking - ASB Trust #1826	\$162,531.85	\$142,925.93	\$19,605.92	13.72%
9124-2717 - ECRCHS : CNB ZBA account	(\$36,333.62)	(\$40,051.01)	\$3,717.39	-9.28%
9126-2745 - Hanmi Money Market #2745	\$0.00	\$341.77	(\$341.77)	-100.00%
9135-3344 - Cetera Investments #3344	\$1,731,117.56	\$0.00	\$1,731,117.56	0.00%
9135-3922 - Royal Alliance Investment #3922	\$0.00	\$656,158.84	(\$656,158.84)	-100.00%
9135-4925 - Cetera OPEB Investments #4925	\$201,046.38	\$0.00	\$201,046.38	0.00%
Total Bank	\$8,450,507.75	\$5,527,995.06	\$2,922,512.69	52.87%
Accounts Receivable				
9200 - Accounts Receivable				
9200 - Accounts Receivable	(\$52,000.00)	\$96,792.75	(\$148,792.75)	-153.72%
9211 - AR - Title I	\$57,828.00	\$0.00	\$57,828.00	0.00%
9212 - AR - Title II	\$39,137.00	\$0.00	\$39,137.00	0.00%
9213 - AR - Title III	\$9,218.00	\$0.00	\$9,218.00	0.00%
9214 - AR - Title IV	\$13,418.00	\$394.00	\$13,024.00	3,305.58%
9219 - AR - Special Ed (Fed)	\$84,127.66	\$0.00	\$84,127.66	0.00%
9226 - AR- Child Nutrition (Federal)	(\$22,871.00)	\$26,858.60	(\$49,729.60)	-185.15%
9230 - AR - State Aid	\$852,850.00	\$933,017.00	(\$80,167.00)	-8.59%
9232 - AR - Property Taxes	\$2,194,699.74	\$0.00	\$2,194,699.74	0.00%
9233 - AR - Lottery	\$157,802.52	\$163,116.92	(\$5,314.40)	-3.26%
9239 - AR - Special Education	\$330,096.74	\$0.02	\$330,096.72	1,650,483,600.00%
9246 - AR - Child Nutrition (State)	\$0.00	\$4,410.49	(\$4,410.49)	-100.00%
9249 - AR - Other State Grants	\$0.00	(\$0.03)	\$0.03	-100.00%
9251 - AR - Gen Purpose prior yr adjustment (Due from Distri	\$0.00	\$44,315.00	(\$44,315.00)	-100.00%
Total - 9200 - Accounts Receivable	\$3,664,306.66	\$1,268,904.75	\$2,395,401.91	188.78%
Total Accounts Receivable	\$3,664,306.66	\$1,268,904.75	\$2,395,401.91	188.78%
Other Current Asset				
9150 - Investments	\$5,791,757.25	\$6,666,031.35	(\$874,274.10)	-13.12%
9151 - OPEB Investments	\$15,276,630.29	\$0.00	\$15,276,630.29	0.00%
9330 - PrePaid Expenses	\$447,996.29	\$643,686.56	(\$195,690.27)	-30.40%
Undeposited Funds	\$1,283.00	\$394,920.94	(\$393,637.94)	-99.68%
Total Other Current Asset	\$21,517,666.83	\$7,704,638.85	\$13,813,027.98	179.28%
Total Current Assets	\$33,632,481.24	\$14,501,538.66	\$19,130,942.58	131.92%
Fixed Assets				
9410 - Land	\$2,019,963.89	\$2,019,963.89	\$0.00	0.00%
9420 - Land Improvements	\$168,345.25	\$168,345.25	\$0.00	0.00%
9425 - Accumulated Depreciation - Land Improvements	(\$162,088.41)	(\$161,684.73)	(\$403.68)	0.25%
9430 - Buildings	\$3,559,839.36	\$3,559,839.36	\$0.00	0.00%
9431 - Fixed Asset - Building Improvements	\$139,467.91	\$139,467.91	\$0.00	0.00%
9435 - Accumulated Depreciation-Buildings	(\$324,175.24)	(\$284,897.92)	(\$39,277.32)	13.79%
9436 - Accumulated Depreciation - Building Improvements	(\$109,249.86)	(\$97,627.98)	(\$11,621.88)	11.90%
9440 - Equipment	\$1,691,746.68	\$1,691,746.68	\$0.00	0.00%
9445 - Accumulated Depreciation-Equipment	(\$1,232,182.10)	(\$1,173,690.98)	(\$58,491.12)	4.98%
9460 - Fixed Asset - Leasehold Improvements	\$1,478,554.00	\$1,478,554.00	\$0.00	0.00%
9465 - Accumulated Depreciation - Leaseholds	(\$193,595.22)	(\$168,952.66)	(\$24,642.56)	14.59%
Total Fixed Assets	\$7,036,626.26	\$7,171,062.82	(\$134,436.56)	-1.87%
Total ASSETS	\$40,669,107.50	\$21,672,601.48	\$18,996,506.02	87.65%
LIABILITIES & EQUITY				
Current Liabilities				
Accounts Payable				
9500 - Accounts Payable				

El Camino Real Charter High School Parent Company Balance Sheet End of Aug 2020

Financial Row	2020	2019	\$ Variance	% Variance
9500 - Accounts Payable	\$34,874.70	\$374,064.91	(\$339,190.21)	-90.68%
9502 - AP - District Oversight Fee	\$0.00	\$0.01	(\$0.01)	-100.00%
9503 - AP - Special Education	\$0.00	\$0.02	(\$0.02)	-100.00%
9516 - AP - Payable to County (prior yr adj)	\$0.00	\$9,910.00	(\$9,910.00)	-100.00%
Total - 9500 - Accounts Payable	\$34,874.70	\$383,974.94	(\$349,100.24)	-90.92%
9504 - AMEX - Accounts Payable	\$0.00	(\$1,370.72)	\$1,370.72	-100.00%
Total Accounts Payable	\$34,874.70	\$382,604.22	(\$347,729.52)	-90.88%
Credit Card				
9515-1013 - American Express-Hussey (1013)	\$0.00	(\$25.00)	\$25.00	-100.00%
9515-1039 - American Express - Darby	\$320.00	\$11,136.74	(\$10,816.74)	-97.13%
Total Credit Card	\$320.00	\$11,111.74	(\$10,791.74)	-97.12%
Other Current Liability				
9501 - Accrued Accounts Payable	\$926,531.14	\$1,324,316.99	(\$397,785.85)	-30.04%
9530 - Garnishment/Lien Payable	\$985.91	(\$1,851.02)	\$2,836.93	-153.26%
9550 - Retirement Liability - PERS	(\$79,260.56)	\$76,449.45	(\$155,710.01)	-203.68%
9555 - Retirement Liability - STRS	(\$398,727.84)	\$365,332.29	(\$764,060.13)	-209.14%
9558 - Retirement Liability - PARS	\$22,604.70	\$1,134.88	\$21,469.82	1,891.81%
9570 - Wages Payable	(\$1,235.91)	(\$100.00)	(\$1,135.91)	1,135.91%
9573 - Accrued Salaries	\$24,654.39	\$7,913.99	\$16,740.40	211.53%
9574 - Accrued Payroll Taxes	(\$4,214.71)	\$0.00	(\$4,214.71)	0.00%
9580 - 403B Payable	(\$2,850.00)	\$41,097.00	(\$43,947.00)	-106.93%
9585 - Other Payroll Liabilities	\$13,568.24	\$15,955.78	(\$2,387.54)	-14.96%
9589 - OPEB Current Liability	\$309,446.69	\$0.00	\$309,446.69	0.00%
9620 - Due to Student Groups/Other Agencies				
9621 - Due to (From) School 1	\$316,045.95	\$237,807.35	\$78,238.60	32.90%
Total - 9620 - Due to Student Groups/Other Agencies	\$316,045.95	\$237,807.35	\$78,238.60	32.90%
9650 - Deferred Revenue	\$236,020.00	\$531,704.00	(\$295,684.00)	-55.61%
Refunds Payable	(\$1,082.00)	\$0.00	(\$1,082.00)	0.00%
Total Other Current Liability	\$1,362,486.00	\$2,599,760.71	(\$1,237,274.71)	-47.59%
Total Current Liabilities	\$1,397,680.70	\$2,993,476.67	(\$1,595,795.97)	-53.31%
Long Term Liabilities				
9664 - OPEB Liability	\$30,103,256.00	\$12,822,774.95	\$17,280,481.05	134.76%
9665 - Compensated Absences Payable	\$193,596.42	\$0.00	\$193,596.42	0.00%
9669 - Other general Long Term Debt	\$3,815,700.00	\$0.00	\$3,815,700.00	0.00%
Total Long Term Liabilities	\$34,112,552.42	\$12,822,774.95	\$21,289,777.47	166.03%
Equity				
Equity				
9760 - Fund Balance	\$7,722,662.00	\$8,237,523.29	(\$514,861.29)	-6.25%
Total - Equity	\$7,722,662.00	\$8,237,523.29	(\$514,861.29)	-6.25%
Retained Earnings	(\$1,833,351.39)	\$1,370.72	(\$1,834,722.11)	-133,850.98%
Net Income	(\$730,436.23)	(\$2,382,544.15)	\$1,652,107.92	-69.34%
Total Equity	\$5,158,874.38	\$5,856,349.86	(\$697,475.48)	-11.91%
Total LIABILITIES & EQUITY	\$40,669,107.50	\$21,672,601.48	\$18,996,506.02	87.65%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	2019	\$ Variance	% Variance
Ordinary Income/Expense				
Income				
8000 - Revenue				
8010 - Principal Apportionment				
8011 - Charter Schools General Purpose Entitlement - State Aid	\$1,705,700.00	\$1,866,034.00	(\$160,334.00)	-8.59%
8019 - State Aid - Prior Years	\$0.00	(\$3,541.00)	\$3,541.00	-100.00%
8096 - Charter Schools in Lieu of Property Taxes	\$1,777,156.00	\$1,504,053.00	\$273,103.00	18.16%
Total - 8010 - Principal Apportionment	\$3,482,856.00	\$3,366,546.00	\$116,310.00	3.45%
8100 - Federal Revenue				
8181 - Special Education - Entitlement	\$126,037.00	\$120,796.00	\$5,241.00	4.34%
8220 - Child Nutrition Programs	\$0.00	(\$20,299.69)	\$20,299.69	-100.00%
Total - 8100 - Federal Revenue	\$126,037.00	\$100,496.31	\$25,540.69	25.41%
8290 - Every Student Succeeds Act				
8294 - Title IV	\$196.00	\$0.00	\$196.00	0.00%
Total - 8290 - Every Student Succeeds Act	\$196.00	\$0.00	\$196.00	0.00%
8296 - Other Federal Revenue				
8299 - All Other Federal Revenue	\$23,002.17	\$0.00	\$23,002.17	0.00%
Total - 8296 - Other Federal Revenue	\$23,002.17	\$0.00	\$23,002.17	0.00%
Total - 8100 - Federal Revenue	\$149,235.17	\$100,496.31	\$48,738.86	48.50%
8300 - Other State Revenues				
8380 - Special Ed				
8381 - Special Education - Entitlement (State)	\$399,076.00	\$351,148.55	\$47,927.45	13.65%
Total - 8380 - Special Ed	\$399,076.00	\$351,148.55	\$47,927.45	13.65%
8520 - Child Nutrition - State	\$0.00	\$4,411.12	(\$4,411.12)	-100.00%
8590 - All Other State Revenue	\$55,308.78	\$87,469.91	(\$32,161.13)	-36.77%
Total - 8300 - Other State Revenues	\$454,384.78	\$443,029.58	\$11,355.20	2.56%
8600 - Other Local Revenue				
8631 - Sales				
8631 - Sales	\$0.00	\$1,428.00	(\$1,428.00)	-100.00%
8634 - Food Service Sales	(\$390.50)	\$30,278.75	(\$30,669.25)	-101.29%
Total - 8631 - Sales	(\$390.50)	\$31,706.75	(\$32,097.25)	-101.23%
8660 - Interest	\$58,280.39	\$54,176.73	\$4,103.66	7.57%
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$1,538,969.49	(\$107,424.34)	\$1,646,393.83	-1,532.61%
8690 - Other Local Revenue	(\$136,540.50)	\$0.00	(\$136,540.50)	0.00%
8690 - Other Local Revenue	\$0.00	\$181,978.25	(\$181,978.25)	-100.00%
8699 - All Other Local Revenue	\$0.00	(\$3,852.19)	\$3,852.19	-100.00%
Total - 8690 - Other Local Revenue	\$0.00	\$178,126.06	(\$178,126.06)	-100.00%
Total - 8600 - Other Local Revenue	\$1,460,318.88	\$156,585.20	\$1,303,733.68	832.60%
8999 - Uncategorized Revenue	\$0.00	\$85.00	(\$85.00)	-100.00%
Total - 8000 - Revenue	\$5,546,794.83	\$4,066,742.09	\$1,480,052.74	36.39%
8804 - ASB Revenues	\$11,382.77	\$65,719.20	(\$54,336.43)	-82.68%
Total - Income	\$5,558,177.60	\$4,132,461.29	\$1,425,716.31	34.50%
Gross Profit	\$5,558,177.60	\$4,132,461.29	\$1,425,716.31	34.50%
Expense				
1000 - Certificated Salaries				
1100 - Teachers Salaries	\$1,975,259.64	\$2,147,876.18	(\$172,616.54)	-8.04%
1101 - Teacher - Stipends	\$0.00	(\$2,967.08)	\$2,967.08	-100.00%
1190 - Teacher - Custom 5	\$1,000.00	\$0.00	\$1,000.00	0.00%
1200 - Certificated Pupil Support Salaries	\$299,398.98	\$295,256.51	\$4,142.47	1.40%
1300 - Certificated Supervisor & Administrator Salaries	\$154,621.62	\$177,961.54	(\$23,339.92)	-13.12%
Total - 1000 - Certificated Salaries	\$2,430,280.24	\$2,618,127.15	(\$187,846.91)	-7.17%
2000 - Classified Salaries				
2100 - Classified Instructional Aide Salaries	\$83,766.63	\$181,413.75	(\$97,647.12)	-53.83%
2200 - Classified Support Salaries	\$200,397.85	\$205,184.13	(\$4,786.28)	-2.33%
2300 - Classified Supervisor & Administrator Salaries	\$93,983.48	\$131,008.86	(\$37,025.38)	-28.26%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	2019	\$ Variance	% Variance
2400 - Classified Clerical & Office Salaries	\$115,896.56	\$126,949.95	(\$11,053.39)	-8.71%
2900 - Classified Other Salaries	\$8,507.37	\$2,521.12	\$5,986.25	237.44%
Total - 2000 - Classified Salaries	\$502,551.89	\$647,077.81	(\$144,525.92)	-22.34%
3000 - Employee Benefits				
3100 - STRS				
3101 - State Teachers Retirement System, certificated positions	\$393,118.36	\$437,245.55	(\$44,127.19)	-10.09%
3102 - State Teachers Retirement System, classified positions	\$9,269.15	\$4,028.98	\$5,240.17	130.06%
Total - 3100 - STRS	\$402,387.51	\$441,274.53	(\$38,887.02)	-8.81%
3200 - PERS				
3201 - Public Employees Retirement System, certificated positions	\$6,305.73	\$7,085.37	(\$779.64)	-11.00%
3202 - Public Employees Retirement System, classified positions	\$86,875.79	\$86,183.86	\$691.93	0.80%
Total - 3200 - PERS	\$93,181.52	\$93,269.23	(\$87.71)	-0.09%
3300 - OASDI-Medicare-Alternative				
3301 - OASDI/Alternative, certificated positions	\$33,512.13	\$43,801.39	(\$10,289.26)	-23.49%
3302 - OASDI/Alternative, classified positions	\$34,187.65	\$47,063.53	(\$12,875.88)	-27.36%
Total - 3300 - OASDI-Medicare-Alternative	\$67,699.78	\$90,864.92	(\$23,165.14)	-25.49%
3400 - Health & Welfare Benefits				
3400 - Health & Welfare Benefits	\$3,434.92	\$4,607.01	(\$1,172.09)	-25.44%
3401 - Health & Welfare Benefits - Certificated Positions	\$525,871.12	\$610,376.44	(\$84,505.32)	-13.84%
3402 - Health and Welfare Benefits - Classified Positions	\$167,437.77	(\$2,997.49)	\$170,435.26	-5,685.93%
Total - 3400 - Health & Welfare Benefits	\$696,743.81	\$611,985.96	\$84,757.85	13.85%
3500 - Unemployment Insurance				
3501 - State Unemploy. Insurance - Certificated Positions	\$0.00	\$24.27	(\$24.27)	-100.00%
3502 - State Unemploy. Insurance - Classified Positions	\$0.00	\$581.20	(\$581.20)	-100.00%
Total - 3500 - Unemployment Insurance	\$0.00	\$605.47	(\$605.47)	-100.00%
3600 - Workers Comp Insurance				
3601 - Worker's Comp Insurance - Certificated Positions	\$0.00	\$55,916.12	(\$55,916.12)	-100.00%
Total - 3600 - Workers Comp Insurance	\$0.00	\$55,916.12	(\$55,916.12)	-100.00%
3700 - Retiree Benefits				
3701 - OPEB, Allocated, Certificated Positions	\$448,752.43	\$370,276.57	\$78,475.86	21.19%
3702 - OPEB, Allocated, Classified Positions	\$90,943.57	\$91,625.27	(\$681.70)	-0.74%
Total - 3700 - Retiree Benefits	\$539,696.00	\$461,901.84	\$77,794.16	16.84%
3900 - Other Employee Benefits				
3901 - Other Benefits - Certificated Positions	\$0.00	\$5,500.00	(\$5,500.00)	-100.00%
3902 - Other Benefits - Classified Positions	\$214.38	\$567.44	(\$353.06)	-62.22%
Total - 3900 - Other Employee Benefits	\$214.38	\$6,067.44	(\$5,853.06)	-96.47%
Total - 3000 - Employee Benefits	\$1,799,923.00	\$1,761,885.51	\$38,037.49	2.16%
4000 - Books & Supplies				
4100 - Approved Textbooks & Core Curricula Materials	\$69,138.41	\$223,085.03	(\$153,946.62)	-69.01%
4200 - Books & Other Reference Materials	\$0.00	\$29,280.78	(\$29,280.78)	-100.00%
4300 - Materials & Supplies				
4300 - Materials & Supplies	\$722.86	\$0.00	\$722.86	0.00%
4325 - Instructional Materials & Supplies	\$59,465.18	\$52,512.94	\$6,952.24	13.24%
4330 - Office Supplies	\$5,744.00	\$17,217.53	(\$11,473.53)	-66.64%
4345 - Non Instructional Student Materials & Supplies	\$74,677.09	\$112,225.45	(\$37,548.36)	-33.46%
Total - 4300 - Materials & Supplies	\$140,609.13	\$181,955.92	(\$41,346.79)	-22.72%
4400 - Noncapitalized Equipment	\$357,550.07	\$151,024.16	\$206,525.91	136.75%
4700 - Food				
4710 - Student Food Services	\$0.00	\$54,759.60	(\$54,759.60)	-100.00%
Total - 4700 - Food	\$0.00	\$54,759.60	(\$54,759.60)	-100.00%
Total - 4000 - Books & Supplies	\$567,297.61	\$640,105.49	(\$72,807.88)	-11.37%
5000 - Services & Other Operating Expenses				
5000 - Services & Other Operating Expenses	\$16,134.61	\$20,215.55	(\$4,080.94)	-20.19%
5200 - Travel & Conferences	\$2,601.16	\$7,958.46	(\$5,357.30)	-67.32%
5300 - Dues & Memberships	\$45,315.73	\$46,339.89	(\$1,024.16)	-2.21%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	2019	\$ Variance	% Variance
5400 - Insurance	\$114,378.83	\$131,412.00	(\$17,033.17)	-12.96%
5500 - Operations & Housekeeping				
5500 - Operations & Housekeeping	\$399,766.49	\$31,463.98	\$368,302.51	1,170.55%
5520 - Security	\$0.00	\$58,204.88	(\$58,204.88)	-100.00%
Total - 5500 - Operations & Housekeeping	\$399,766.49	\$89,668.86	\$310,097.63	345.83%
5600 - Rentals, Leases, & Repairs				
5605 - Equipment Leases	\$10,981.93	\$121,624.62	(\$110,642.69)	-90.97%
5610 - Rent	\$926.81	\$0.00	\$926.81	0.00%
5616 - Repairs and Maintenance - Computers	\$321.53	\$0.00	\$321.53	0.00%
5631 - Other Rentals, Leases and Repairs 1	\$0.00	\$269.00	(\$269.00)	-100.00%
Total - 5600 - Rentals, Leases, & Repairs	\$12,230.27	\$121,893.62	(\$109,663.35)	-89.97%
5800 - Other Services & Operating Expenses				
5800 - Other Services & Operating Expenses	\$6,794.00	\$7,330.00	(\$536.00)	-7.31%
5809 - Banking Fees	\$63,177.84	\$59,497.58	\$3,680.26	6.19%
5815 - Consultants - Instructional	\$22,427.71	\$61,443.76	(\$39,016.05)	-63.50%
5820 - Consultants - Non Instructional - Custom 1	\$60,921.19	\$88,568.24	(\$27,647.05)	-31.22%
5824 - District Oversight Fees	\$20,730.00	\$81,832.09	(\$61,102.09)	-74.67%
5830 - Field Trips Expenses	(\$530.94)	\$21,051.63	(\$21,582.57)	-102.52%
5833 - Fines and Penalties	\$10.00	\$215.31	(\$205.31)	-95.36%
5845 - Legal Fees	\$41,130.49	\$27,116.92	\$14,013.57	51.68%
5848 - Licenses and Other Fees	\$435.00	\$6,511.12	(\$6,076.12)	-93.32%
5851 - Marketing and Student Recruiting	\$1,720.00	\$11,500.00	(\$9,780.00)	-85.04%
5857 - Payroll Fees	\$8,868.46	\$8,399.50	\$468.96	5.58%
5872 - Special Education Encroachment	\$35,008.00	\$31,418.04	\$3,589.96	11.43%
5884 - Substitutes	\$1,792.92	\$204.82	\$1,588.10	775.36%
Total - 5800 - Other Services & Operating Expenses	\$262,484.67	\$405,089.01	(\$142,604.34)	-35.20%
5900 - Communications	\$28,980.19	\$25,232.09	\$3,748.10	14.85%
Total - 5000 - Services & Other Operating Expenses	\$881,891.95	\$847,809.48	\$34,082.47	4.02%
6000 - Capital Outlay				
6900 - Depreciation	\$106,669.14	\$0.00	\$106,669.14	0.00%
Total - 6000 - Capital Outlay	\$106,669.14	\$0.00	\$106,669.14	0.00%
Total - Expense	\$6,288,613.83	\$6,515,005.44	(\$226,391.61)	-3.47%
Net Ordinary Income	(\$730,436.23)	(\$2,382,544.15)	\$1,652,107.92	-69.34%
Net Income	(\$730,436.23)	(\$2,382,544.15)	\$1,652,107.92	-69.34%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	Working Budget	% Variance
Ordinary Income/Expense			
Income			
8000 - Revenue			
8010 - Principal Apportionment			
8011 - Charter Schools General Purpose Entitlement - State Aid	\$1,705,700.00	\$21,389,159.00	7.97%
8012 - Education Protection Account	\$0.00	\$3,360,954.00	0.00%
8019 - State Aid - Prior Years	\$0.00	\$0.00	N/A
8096 - Charter Schools in Lieu of Property Taxes	\$1,777,156.00	\$9,873,090.00	18.00%
Total - 8010 - Principal Apportionment	\$3,482,856.00	\$34,623,203.00	10.06%
8100 - Federal Revenue			
8181 - Special Education - Entitlement	\$126,037.00	\$700,207.00	18.00%
8220 - Child Nutrition Programs	\$0.00	\$273,551.00	0.00%
Total - 8100 - Federal Revenue	\$126,037.00	\$973,758.00	12.94%
8290 - Every Student Succeeds Act			
8291 - Title I	\$0.00	\$365,355.00	0.00%
8292 - Title II	\$0.00	\$74,517.00	0.00%
8293 - Title III	\$0.00	\$7,668.00	0.00%
8294 - Title IV	\$196.00	\$27,386.00	0.72%
8290 - ESSER (CARES)	\$0.00	\$305,978.00	0.00%
8290 - GEER (CARES)	\$0.00	\$151,344.00	0.00%
8290 - CR (CARES)	\$0.00	\$1,375,560.00	0.00%
Total - 8290 - Every Student Succeeds Act	\$196.00	\$2,307,808.00	0.01%
8296 - Other Federal Revenue			
8299 - All Other Federal Revenue	\$23,002.17	\$173,811.00	13.23%
Total - 8296 - Other Federal Revenue	\$23,002.17	\$173,811.00	13.23%
Total - 8100 - Federal Revenue	\$149,235.17	\$3,455,377.00	4.32%
8300 - Other State Revenues			
8380 - Special Ed			
8381 - Special Education - Entitlement (State)	\$399,076.00	\$2,217,091.00	18.00%
Total - 8380 - Special Ed	\$399,076.00	\$2,217,091.00	18.00%
8520 - Child Nutrition - State	\$0.00	\$20,755.00	0.00%
8550 - Mandated Cost Reimbursement	\$0.00	\$158,222.00	0.00%
8560 - State Lottery	\$0.00	\$506,686.00	0.00%
8590 - All Other State Revenue	\$55,308.78	\$723,443.00	7.65%
Total - 8300 - Other State Revenues	\$454,384.78	\$3,626,197.00	12.53%
8600 - Other Local Revenue			
8631 - Sales			
8631 - Sales	\$0.00	\$0.00	N/A
8634 - Food Service Sales	(\$390.50)	\$175,000.00	-0.22%
Total - 8631 - Sales	(\$390.50)	\$175,000.00	-0.22%
8660 - Interest	\$58,280.39	\$100,000.00	58.28%
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$1,538,969.49	\$0.00	N/A
8690 - Other Local Revenue	(\$136,540.50)	\$0.00	N/A
8690 - Other Local Revenue	\$0.00	\$450,000.00	0.00%
8699 - All Other Local Revenue	\$0.00	\$0.00	N/A
Total - 8690 - Other Local Revenue	\$0.00	\$450,000.00	0.00%
Total - 8600 - Other Local Revenue	\$1,460,318.88	\$725,000.00	201.42%
8999 - Uncategorized Revenue	\$0.00	\$0.00	N/A
Total - 8000 - Revenue	\$5,546,794.83	\$42,429,777.00	13.07%
8804 - ASB Revenues	\$11,382.77	\$250,000.00	4.55%
Total - Income	\$5,558,177.60	\$42,679,777.00	13.02%
Gross Profit	\$5,558,177.60	\$42,679,777.00	13.02%
Expense			

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	Working Budget	% Variance
1000 - Certificated Salaries			
1100 - Teachers Salaries	\$1,975,259.64	\$12,744,823.00	15.50%
1101 - Teacher - Stipends	\$0.00	\$0.00	N/A
1190 - Teacher - Custom 5	\$1,000.00	\$0.00	N/A
1200 - Certificated Pupil Support Salaries	\$299,398.98	\$1,579,386.00	18.96%
1300 - Certificated Supervisor & Administrator Salaries	\$154,621.62	\$1,036,372.00	14.92%
1900 - Other Certificated Salaries	\$0.00	\$50,964.00	0.00%
Total - 1000 - Certificated Salaries	\$2,430,280.24	\$15,411,545.00	15.77%
2000 - Classified Salaries			N/A
2100 - Classified Instructional Aide Salaries	\$83,766.63	\$962,499.00	8.70%
2200 - Classified Support Salaries	\$200,397.85	\$1,479,165.00	13.55%
2300 - Classified Supervisor & Administrator Salaries	\$93,983.48	\$647,296.00	14.52%
2400 - Classified Clerical & Office Salaries	\$115,896.56	\$885,574.00	13.09%
2900 - Classified Other Salaries	\$8,507.37	\$71,250.00	11.94%
Total - 2000 - Classified Salaries	\$502,551.89	\$4,045,784.00	12.42%
3000 - Employee Benefits			N/A
3100 - STRS			N/A
3101 - State Teachers Retirement System, certificated positions	\$393,118.36	\$2,533,709.00	15.52%
3102 - State Teachers Retirement System, classified positions	\$9,269.15	\$0.00	N/A
Total - 3100 - STRS	\$402,387.51	\$2,533,709.00	15.88%
3200 - PERS			N/A
3201 - Public Employees Retirement System, certificated positions	\$6,305.73	\$0.00	N/A
3202 - Public Employees Retirement System, classified positions	\$86,875.79	\$684,417.00	12.69%
Total - 3200 - PERS	\$93,181.52	\$684,417.00	13.61%
3300 - OASDI-Medicare-Alternative			N/A
3301 - OASDI/Alternative, certificated positions	\$33,512.13	\$223,468.00	15.00%
3302 - OASDI/Alternative, classified positions	\$34,187.65	\$263,861.00	12.96%
Total - 3300 - OASDI-Medicare-Alternative	\$67,699.78	\$487,329.00	13.89%
3400 - Health & Welfare Benefits			N/A
3400 - Health & Welfare Benefits	\$3,434.92	\$0.00	N/A
3401 - Health & Welfare Benefits - Certificated Positions	\$525,871.12	\$2,901,373.00	18.12%
3402 - Health and Welfare Benefits - Classified Positions	\$167,437.77	\$906,752.00	18.47%
Total - 3400 - Health & Welfare Benefits	\$696,743.81	\$3,808,125.00	18.30%
3500 - Unemployment Insurance			N/A
3501 - State Unemploy. Insurance - Certificated Positions	\$0.00	\$7,706.00	0.00%
3502 - State Unemploy. Insurance - Classified Positions	\$0.00	\$1,967.00	0.00%
Total - 3500 - Unemployment Insurance	\$0.00	\$9,673.00	0.00%
3600 - Workers Comp Insurance			N/A
3601 - Worker's Comp Insurance - Certificated Positions	\$0.00	\$188,285.00	0.00%
3602 - Worker's Comp Insurance - Classified Positions	\$0.00	\$48,065.00	0.00%
Total - 3600 - Workers Comp Insurance	\$0.00	\$236,350.00	0.00%
3700 - Retiree Benefits			N/A
3701 - OPEB, Allocated, Certificated Positions	\$448,752.43	\$2,598,387.00	17.27%
3702 - OPEB, Allocated, Classified Positions	\$90,943.57	\$663,315.00	13.71%
Total - 3700 - Retiree Benefits	\$539,696.00	\$3,261,702.00	16.55%
3900 - Other Employee Benefits			N/A
3901 - Other Benefits - Certificated Positions	\$0.00	\$0.00	N/A
3902 - Other Benefits - Classified Positions	\$214.38	\$13,671.00	1.57%
Total - 3900 - Other Employee Benefits	\$214.38	\$13,671.00	1.57%
Total - 3000 - Employee Benefits	\$1,799,923.00	\$11,034,976.00	16.31%
4000 - Books & Supplies			N/A
4100 - Approved Textbooks & Core Curricula Materials	\$69,138.41	\$128,917.00	53.63%
4200 - Books & Other Reference Materials	\$0.00	\$44,966.00	0.00%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	Working Budget	% Variance
4300 - Materials & Supplies			N/A
4300 - Materials & Supplies	\$722.86	\$6,192.00	11.67%
4325 - Instructional Materials & Supplies	\$59,465.18	\$279,540.00	21.27%
4330 - Office Supplies	\$5,744.00	\$82,028.00	7.00%
4345 - Non Instructional Student Materials & Supplies	\$74,677.09	\$586,559.00	12.73%
Total - 4300 - Materials & Supplies	\$140,609.13	\$954,319.00	14.73%
4400 - Noncapitalized Equipment	\$357,550.07	\$1,045,241.00	34.21%
4700 - Food			N/A
4710 - Student Food Services	\$0.00	\$431,055.00	0.00%
Total - 4700 - Food	\$0.00	\$431,055.00	0.00%
Total - 4000 - Books & Supplies	\$567,297.61	\$2,604,498.00	21.78%
5000 - Services & Other Operating Expenses			N/A
5000 - Services & Other Operating Expenses	\$16,134.61	\$0.00	N/A
5100 - Subagreements for Services	\$0.00	\$346,232.00	0.00%
5200 - Travel & Conferences	\$2,601.16	\$25,000.00	10.40%
5300 - Dues & Memberships	\$45,315.73	\$553,315.00	8.19%
5400 - Insurance	\$114,378.83	\$258,886.00	44.18%
5500 - Operations & Housekeeping			N/A
5500 - Operations & Housekeeping	\$399,766.49	\$770,187.00	51.91%
5520 - Security	\$0.00	\$301,877.00	0.00%
Total - 5500 - Operations & Housekeeping	\$399,766.49	\$1,072,064.00	37.29%
5600 - Rentals, Leases, & Repairs			N/A
5605 - Equipment Leases	\$10,981.93	\$696,306.00	1.58%
5610 - Rent	\$926.81	\$11,021.00	8.41%
5616 - Repairs and Maintenance - Computers	\$321.53	\$1,208.00	26.62%
5631 - Other Rentals, Leases and Repairs 1	\$0.00	\$7,094.00	0.00%
Total - 5600 - Rentals, Leases, & Repairs	\$12,230.27	\$715,629.00	1.71%
5800 - Other Services & Operating Expenses			N/A
5800 - Other Services & Operating Expenses	\$6,794.00	\$2,480.00	273.95%
5809 - Banking Fees	\$63,177.84	\$215,278.00	29.35%
5815 - Consultants - Instructional	\$22,427.71	\$1,129,954.00	1.98%
5820 - Consultants - Non Instructional - Custom 1	\$60,921.19	\$439,250.00	13.87%
5824 - District Oversight Fees	\$20,730.00	\$335,096.00	6.19%
5830 - Field Trips Expenses	(\$530.94)	\$262,476.00	-0.20%
5833 - Fines and Penalties	\$10.00	\$2,500.00	0.40%
8540 - Professional Development	\$0.00	\$80,000.00	0.00%
5845 - Legal Fees	\$41,130.49	\$280,676.00	14.65%
5848 - Licenses and Other Fees	\$435.00	\$47,974.00	0.91%
5851 - Marketing and Student Recruiting	\$1,720.00	\$25,000.00	6.88%
5857 - Payroll Fees	\$8,868.46	\$80,232.00	11.05%
5872 - Special Education Encroachment	\$35,008.00	\$649,907.00	5.39%
5884 - Substitutes	\$1,792.92	\$281,587.00	0.64%
Total - 5800 - Other Services & Operating Expenses	\$262,484.67	\$3,832,410.00	6.85%
5900 - Communications	\$28,980.19	\$166,993.00	17.35%
Total - 5000 - Services & Other Operating Expenses	\$881,891.95	\$6,970,529.00	12.65%
6000 - Capital Outlay			N/A
6900 - Depreciation	\$106,669.14	\$550,254.00	19.39%
Total - 6000 - Capital Outlay	\$106,669.14	\$550,254.00	19.39%
7000 - Other			N/A
7438 - Interest Expense	\$0.00	\$31,280.00	0.00%
Total - 7000 - Other	\$0.00	\$31,280.00	0.00%
Total - Expense	\$6,288,613.83	\$40,648,866.00	15.47%
Net Ordinary Income	(\$730,436.23)	\$2,030,911.00	-35.97%

**El Camino Real Charter High School
Parent Company
Income Statement
Jul 2020, Aug 2020**

Financial Row	2020	Working Budget	% Variance
Net Income	(\$730,436.23)	\$2,030,911.00	-35.97%

**El Camino Real Charter High School
Parent Company
Budget Comparison
Adopted to Working**

Financial Row	Adopted Budget	Working Budget	\$ Variance	% Variance
Ordinary Income/Expense				
Income				
8000 - Revenue				
8010 - Principal Apportionment				
8011 - Charter Schools General Purpose Entitlement - State Aid	\$17,399,489.00	\$21,389,159.00	\$3,989,670.00	22.93%
8012 - Education Protection Account	\$4,800,030.00	\$3,360,954.00	(\$1,439,076.00)	-29.98%
8019 - State Aid - Prior Years	\$0.00	\$0.00	\$0.00	N/A
8096 - Charter Schools in Lieu of Property Taxes	\$8,466,066.00	\$9,873,090.00	\$1,407,024.00	16.62%
Total - 8010 - Principal Apportionment	\$30,665,585.00	\$34,623,203.00	\$3,957,618.00	12.91%
8100 - Federal Revenue				
8181 - Special Education - Entitlement	\$658,690.00	\$700,207.00	\$41,517.00	6.30%
8220 - Child Nutrition Programs	\$263,172.00	\$273,551.00	\$10,379.00	3.94%
Total - 8100 - Federal Revenue	\$921,862.00	\$973,758.00	\$51,896.00	5.63%
8290 - Every Student Succeeds Act				
8291 - Title I	\$289,213.00	\$365,355.00	\$76,142.00	26.33%
8292 - Title II	\$64,992.00	\$74,517.00	\$9,525.00	14.66%
8293 - Title III	\$6,987.00	\$7,668.00	\$681.00	9.75%
8294 - Title IV	\$8,500.00	\$27,386.00	\$18,886.00	222.19%
8290 - ESSER (CARES)	\$305,978.00	\$305,978.00	\$0.00	0.00%
8290 - GEER (CARES)	\$0.00	\$151,344.00	\$151,344.00	N/A
8290 - CR (CARES)	\$0.00	\$1,375,560.00	\$1,375,560.00	N/A
Total - 8290 - Every Student Succeeds Act	\$675,670.00	\$2,307,808.00	\$1,632,138.00	241.56%
8296 - Other Federal Revenue				
8299 - All Other Federal Revenue	\$138,422.00	\$173,811.00	\$35,389.00	25.57%
Total - 8296 - Other Federal Revenue	\$138,422.00	\$173,811.00	\$35,389.00	25.57%
Total - 8100 - Federal Revenue	\$1,735,954.00	\$3,455,377.00	\$1,719,423.00	99.05%
8300 - Other State Revenues				
8380 - Special Ed				
8381 - Special Education - Entitlement (State)	\$1,931,388.00	\$2,217,091.00	\$285,703.00	14.79%
Total - 8380 - Special Ed	\$1,931,388.00	\$2,217,091.00	\$285,703.00	14.79%
8520 - Child Nutrition - State	\$19,968.00	\$20,755.00	\$787.00	3.94%
8550 - Mandated Cost Reimbursement	\$135,031.00	\$158,222.00	\$23,191.00	17.17%
8560 - State Lottery	\$415,946.00	\$506,686.00	\$90,740.00	21.82%
8590 - All Other State Revenue	\$412,697.00	\$723,443.00	\$310,746.00	75.30%
Total - 8300 - Other State Revenues	\$2,915,030.00	\$3,626,197.00	\$711,167.00	24.40%
8600 - Other Local Revenue				
8631 - Sales				
8631 - Sales	\$0.00	\$0.00	\$0.00	N/A
8634 - Food Service Sales	\$150,000.00	\$175,000.00	\$25,000.00	16.67%
Total - 8631 - Sales	\$150,000.00	\$175,000.00	\$25,000.00	16.67%
8660 - Interest	\$65,000.00	\$100,000.00	\$35,000.00	53.85%
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$0.00	\$0.00	N/A
8690 - Other Local Revenue				
8690 - Other Local Revenue	\$600,000.00	\$450,000.00	(\$150,000.00)	-25.00%
8699 - All Other Local Revenue	\$0.00	\$0.00	\$0.00	N/A
Total - 8690 - Other Local Revenue	\$600,000.00	\$450,000.00	(\$150,000.00)	-25.00%
Total - 8600 - Other Local Revenue	\$815,000.00	\$725,000.00	(\$90,000.00)	-11.04%
8999 - Uncategorized Revenue	\$0.00	\$0.00	\$0.00	N/A
Total - 8000 - Revenue	\$36,131,569.00	\$42,429,777.00	\$6,298,208.00	17.43%
8804 - ASB Revenues	\$250,000.00	\$250,000.00	\$0.00	0.00%
Total - Income	\$36,381,569.00	\$42,679,777.00	\$6,298,208.00	17.31%
Gross Profit	\$36,381,569.00	\$42,679,777.00	\$6,298,208.00	17.31%
Expense				
1000 - Certificated Salaries				
1100 - Teachers Salaries	\$12,405,099.00	\$12,744,823.00	\$339,724.00	2.74%
1101 - Teacher - Stipends	\$0.00	\$0.00	\$0.00	N/A
1190 - Teacher - Custom 5	\$0.00	\$0.00	\$0.00	N/A
1200 - Certificated Pupil Support Salaries	\$206,070.00	\$1,579,386.00	\$1,373,316.00	666.43%

**El Camino Real Charter High School
Parent Company
Budget Comparison
Adopted to Working**

Financial Row	Adopted Budget	Working Budget	\$ Variance	% Variance
1300 - Certificated Supervisor & Administrator Salaries	\$920,630.00	\$1,036,372.00	\$115,742.00	12.57%
1900 - Other Certificated Salaries	\$50,964.00	\$50,964.00	\$0.00	0.00%
Total - 1000 - Certificated Salaries	\$13,582,763.00	\$15,411,545.00	\$1,828,782.00	13.46%
2000 - Classified Salaries			\$0.00	N/A
2100 - Classified Instructional Aide Salaries	\$277,057.00	\$962,499.00	\$685,442.00	247.40%
2200 - Classified Support Salaries	\$2,150,494.00	\$1,479,165.00	(\$671,329.00)	-31.22%
2300 - Classified Supervisor & Administrator Salaries	\$543,627.00	\$647,296.00	\$103,669.00	19.07%
2400 - Classified Clerical & Office Salaries	\$629,178.00	\$885,574.00	\$256,396.00	40.75%
2900 - Classified Other Salaries	\$270,743.00	\$71,250.00	(\$199,493.00)	-73.68%
Total - 2000 - Classified Salaries	\$3,871,099.00	\$4,045,784.00	\$174,685.00	4.51%
3000 - Employee Benefits				
3100 - STRS				
3101 - State Teachers Retirement System, certificated positions	\$2,370,030.00	\$2,533,709.00	\$163,679.00	6.91%
3102 - State Teachers Retirement System, classified positions	\$0.00	\$0.00	\$0.00	N/A
Total - 3100 - STRS	\$2,370,030.00	\$2,533,709.00	\$163,679.00	6.91%
3200 - PERS				
3201 - Public Employees Retirement System, certificated positions	\$0.00	\$0.00	\$0.00	N/A
3202 - Public Employees Retirement System, classified positions	\$611,986.00	\$684,417.00	\$72,431.00	11.84%
Total - 3200 - PERS	\$611,986.00	\$684,417.00	\$72,431.00	11.84%
3300 - OASDI-Medicare-Alternative				
3301 - OASDI/Alternative, certificated positions	\$196,951.00	\$223,468.00	\$26,517.00	13.46%
3302 - OASDI/Alternative, classified positions	\$259,030.00	\$263,861.00	\$4,831.00	1.87%
Total - 3300 - OASDI-Medicare-Alternative	\$455,981.00	\$487,329.00	\$31,348.00	6.87%
3400 - Health & Welfare Benefits				
3400 - Health & Welfare Benefits	\$0.00	\$0.00	\$0.00	N/A
3401 - Health & Welfare Benefits - Certificated Positions	\$1,738,000.00	\$2,901,373.00	\$1,163,373.00	66.94%
3402 - Health and Welfare Benefits - Classified Positions	\$1,034,000.00	\$906,752.00	(\$127,248.00)	-12.31%
Total - 3400 - Health & Welfare Benefits	\$2,772,000.00	\$3,808,125.00	\$1,036,125.00	37.38%
3500 - Unemployment Insurance				
3501 - State Unemploy. Insurance - Certificated Positions	\$6,791.00	\$7,706.00	\$915.00	13.47%
3502 - State Unemploy. Insurance - Classified Positions	\$1,935.00	\$1,967.00	\$32.00	1.65%
Total - 3500 - Unemployment Insurance	\$8,726.00	\$9,673.00	\$947.00	10.85%
3600 - Workers Comp Insurance				
3601 - Worker's Comp Insurance - Certificated Positions	\$160,276.00	\$188,285.00	\$28,009.00	17.48%
3602 - Worker's Comp Insurance - Classified Positions	\$210,156.00	\$48,065.00	(\$162,091.00)	-77.13%
Total - 3600 - Workers Comp Insurance	\$370,432.00	\$236,350.00	(\$134,082.00)	-36.20%
3700 - Retiree Benefits				
3701 - OPEB, Allocated, Certificated Positions	\$2,386,189.00	\$2,598,387.00	\$212,198.00	8.89%
3702 - OPEB, Allocated, Classified Positions	\$640,248.00	\$663,315.00	\$23,067.00	3.60%
Total - 3700 - Retiree Benefits	\$3,026,437.00	\$3,261,702.00	\$235,265.00	7.77%
3900 - Other Employee Benefits				
3901 - Other Benefits - Certificated Positions	\$0.00	\$0.00	\$0.00	N/A
3902 - Other Benefits - Classified Positions	\$13,671.00	\$13,671.00	\$0.00	0.00%
Total - 3900 - Other Employee Benefits	\$13,671.00	\$13,671.00	\$0.00	0.00%
Total - 3000 - Employee Benefits	\$9,629,263.00	\$11,034,976.00	\$1,405,713.00	14.60%
4000 - Books & Supplies				
4100 - Approved Textbooks & Core Curricula Materials	\$128,917.00	\$128,917.00	\$0.00	0.00%
4200 - Books & Other Reference Materials	\$44,966.00	\$44,966.00	\$0.00	0.00%
4300 - Materials & Supplies				
4300 - Materials & Supplies	\$6,192.00	\$6,192.00	\$0.00	0.00%
4325 - Instructional Materials & Supplies	\$249,540.00	\$279,540.00	\$30,000.00	12.02%
4330 - Office Supplies	\$82,028.00	\$82,028.00	\$0.00	0.00%
4345 - Non Instructional Student Materials & Supplies	\$586,559.00	\$586,559.00	\$0.00	0.00%
Total - 4300 - Materials & Supplies	\$924,319.00	\$954,319.00	\$30,000.00	3.25%
4400 - Noncapitalized Equipment	\$945,241.00	\$1,045,241.00	\$100,000.00	10.58%
4700 - Food				
4710 - Student Food Services	\$631,055.00	\$431,055.00	(\$200,000.00)	-31.69%
Total - 4700 - Food	\$631,055.00	\$431,055.00	(\$200,000.00)	-31.69%

**El Camino Real Charter High School
Parent Company
Budget Comparison
Adopted to Working**

Financial Row	Adopted Budget	Working Budget	\$ Variance	% Variance
Total - 4000 - Books & Supplies	\$2,674,498.00	\$2,604,498.00	(\$70,000.00)	-2.62%
5000 - Services & Other Operating Expenses				
5000 - Services & Other Operating Expenses	\$0.00	\$0.00	\$0.00	N/A
5100 - Subagreements for Services	\$306,656.00	\$346,232.00	\$39,576.00	12.91%
5200 - Travel & Conferences	\$25,000.00	\$25,000.00	\$0.00	0.00%
5300 - Dues & Memberships	\$385,848.00	\$553,315.00	\$167,467.00	43.40%
5400 - Insurance	\$228,886.00	\$258,886.00	\$30,000.00	13.11%
5500 - Operations & Housekeeping				
5500 - Operations & Housekeeping	\$670,187.00	\$770,187.00	\$100,000.00	14.92%
5520 - Security	\$338,164.00	\$301,877.00	(\$36,287.00)	-10.73%
Total - 5500 - Operations & Housekeeping	\$1,008,351.00	\$1,072,064.00	\$63,713.00	6.32%
5600 - Rentals, Leases, & Repairs				
5605 - Equipment Leases	\$96,306.00	\$696,306.00	\$600,000.00	623.01%
5610 - Rent	\$11,021.00	\$11,021.00	\$0.00	0.00%
5616 - Repairs and Maintenance - Computers	\$1,208.00	\$1,208.00	\$0.00	0.00%
5631 - Other Rentals, Leases and Repairs 1	\$7,094.00	\$7,094.00	\$0.00	0.00%
Total - 5600 - Rentals, Leases, & Repairs	\$115,629.00	\$715,629.00	\$600,000.00	518.90%
5800 - Other Services & Operating Expenses				
5800 - Other Services & Operating Expenses	\$2,480.00	\$2,480.00	\$0.00	0.00%
5809 - Banking Fees	\$270,777.00	\$215,278.00	(\$55,499.00)	-20.50%
5815 - Consultants - Instructional	\$1,022,883.00	\$1,129,954.00	\$107,071.00	10.47%
5820 - Consultants - Non Instructional - Custom 1	\$394,250.00	\$439,250.00	\$45,000.00	11.41%
5824 - District Oversight Fees	\$0.00	\$335,096.00	\$335,096.00	N/A
5830 - Field Trips Expenses	\$292,476.00	\$262,476.00	(\$30,000.00)	-10.26%
5833 - Fines and Penalties	\$25,000.00	\$2,500.00	(\$22,500.00)	-90.00%
5840 - Professional Development	\$40,000.00	\$80,000.00	\$40,000.00	100.00%
5845 - Legal Fees	\$220,676.00	\$280,676.00	\$60,000.00	27.19%
5848 - Licenses and Other Fees	\$47,974.00	\$47,974.00	\$0.00	0.00%
5851 - Marketing and Student Recruiting	\$75,000.00	\$25,000.00	(\$50,000.00)	-66.67%
5857 - Payroll Fees	\$68,232.00	\$80,232.00	\$12,000.00	17.59%
5872 - Special Education Encroachment	\$649,907.00	\$649,907.00	\$0.00	0.00%
5884 - Substitutes	\$456,587.00	\$281,587.00	(\$175,000.00)	-38.33%
Total - 5800 - Other Services & Operating Expenses	\$3,566,242.00	\$3,832,410.00	\$266,168.00	7.46%
5900 - Communications	\$141,993.00	\$166,993.00	\$25,000.00	17.61%
Total - 5000 - Services & Other Operating Expenses	\$5,778,605.00	\$6,970,529.00	\$1,191,924.00	20.63%
6000 - Capital Outlay				
6900 - Depreciation	\$566,445.00	\$550,254.00	(\$16,191.00)	-2.86%
Total - 6000 - Capital Outlay	\$566,445.00	\$550,254.00	(\$16,191.00)	-2.86%
7000 - Other				
7438 - Interest Expense	\$0.00	\$31,280.00	\$31,280.00	N/A
Total - 7000 - Other	\$0.00	\$31,280.00	\$31,280.00	N/A
Total - Expense	\$36,102,673.00	\$40,648,866.00	\$4,546,193.00	12.59%
Net Ordinary Income	\$278,896.00	\$2,030,911.00	\$1,752,015.00	628.20%
Net Income	\$278,896.00	\$2,030,911.00	\$1,752,015.00	628.20%

**El Camino Real Charter High School
Parent Company
Cash Flow Statement
Jul 2020, Aug 2020**

Financial Row	2020	2019
Operating Activities		
Net Income	(\$730,064.35)	(\$2,382,544.15)
Adjustments to Net Income		
Accounts Receivable	\$84,862.73	(\$708,424.25)
Other Current Asset	(\$717,269.68)	(\$7,130,219.33)
Accounts Payable	(\$62,045.83)	\$1,774,529.50
Other Current Liabilities	(\$1,367,898.45)	\$2,150,296.27
Total Adjustments to Net Income	(\$2,062,351.23)	(\$3,913,817.81)
Total Operating Activities	(\$2,792,415.58)	(\$6,296,361.96)
Investing Activities		
Fixed Asset	\$106,669.14	(\$5,537,400.51)
Total Investing Activities	\$106,669.14	(\$5,537,400.51)
Financing Activities		
Long Term Liabilities	\$3,915,396.00	\$12,822,774.95
Other Equity	\$0.00	\$17,064,262.57
Total Financing Activities	\$3,915,396.00	\$29,887,037.52
Net Change in Cash for Period	\$1,229,649.56	\$18,053,275.05
Cash at Beginning of Period	\$7,222,141.19	(\$12,130,359.05)
Cash at End of Period	\$8,451,790.75	\$5,922,916.00

Cover Sheet

Review and Vote on Revised Fiscal Policies and Procedures

Section:	II. Financial Review
Item:	E. Review and Vote on Revised Fiscal Policies and Procedures
Purpose:	Vote
Submitted by:	
Related Material:	200917 ECR Fiscal Policies & Procedures.pdf



EL CAMINO REAL ALLIANCE

FISCAL POLICIES AND PROCEDURES HANDBOOK

Revision Board Approved: September 24, 2020
Effective: September 24, 2020

TABLE OF CONTENTS

Overview.....	4
Safeguarding of Financial Assets	5
Annual Financial Audit	5
Key Personnel Financial Responsibilities	6
Role of Key Financial Staff (Segregation of Duties)	6
Financial Instruments	8
Payment / Reimbursement Policies	10
Purchasing Flow Charts	11
Employee Receipts/Substantiation	13
Employee Lost Receipts	13
Gratuity.....	13
Employee Reimbursements and Expense Reports	13
Personal Use of School Items.....	16
Supplies	16
Meals	16
Mileage	17
Travel.....	17
Governing Board Expenses	20
Tuition Costs for Non-Teaching Staff	21
Classes/Conferences/Workshops/Seminars (“Course”) for All Staff.....	21
Tuition Costs for BTSA.....	21
Accounting.....	26
Key Accounting Thresholds	26
Purchasing in the Enterprise Resource Planning System (ERP)	26
Petty Cash.....	28
Contracts.....	30
Accounts Payable.....	35
Bank Check Authorization	35
Bank Checks.....	35
Bank Reconciliation	36
Accounts Receivable.....	38
Cash Receipts (Cash and Checks)	38
Returned Checks and Improper Checks	39
Payroll.....	41
Personnel Information	41
Stipend Volunteers	41
Electronic Timesheets.....	41
Overtime	42
Payroll Processing	42
Payroll Taxes and Filings	43
Record Keeping.....	43
Finance/Reserves /Insurance/Liabilities/Assets.....	44

TABLE OF CONTENTS

Financial Reporting 44

Financial Institutions 44

Loans 44

Retention of Records 44

Cash Balance Reserve 44

Insurance..... 45

Asset Inventory..... 45

Parking Lot Liability 46

Appendix I – Student Gift Acknowledgment 47

Appendix II – Credit Card Responsible Use Form 42

Appendix III – Expense Request Form 44

Appendix IV – Purchase Request Form 45

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

OVERVIEW

The Governing Board (“Board”) of El Camino Real Alliance (“ECRA”), a California nonprofit public benefit corporation, has reviewed and adopted the following Fiscal Policies and Procedures (“FPP”) to ensure the funds of ECRA are appropriately budgeted, accounted for, expended, and maintained.

1. The Board holds ultimate authority over all fiscal matters. The Executive Director and/or Chief Business Officer (“CBO”) of El Camino Real Charter High School (“ECRCHS” or the “Charter School”) shall report to the Board and, in particular, the Board Chair regarding all fiscal matters.
2. The Board oversees the administration of the fiscal policies and procedures and delegates administration of the policies and procedures to the CBO.
3. ECRA may commission a Back-office Services Provider (e.g., ICON School Management). If ECRA does so elect to utilize a Back-office Services Provider, the Back-office Services provider will report to both the administration and the Board. The financial compilations presented to the Board will be compiled by the Back-office Services Provider, and may also include input from ECRA staff.
4. The CBO has responsibility for all business operations.
5. The Chief Compliance Officer (“CCO”) will work with the Executive Director and the CBO and Business Office staff to enforce the FPP.
6. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
7. All documentation related to financial matters must be completed by computer, word processor, typewriter, or ink.
8. The Board will commission an annual financial audit by an independent third party auditor who will report directly to the Board. The Board will approve the final audit report, and a copy will be provided to the charter-authorizing entity. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Board and be in compliance with GAAP and/or related laws and regulations.
9. The Board may appoint someone else to perform the CBO's responsibilities in the case of absence.

As used in the FPP, the term “Authorizing Personnel” includes: Executive Director, CBO, Assistant Principals, and Board Chair or Vice Chair.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Safeguarding of Financial Assets

ECRA is committed to safeguarding public funds. ECRA's financials are overseen by the following entities:

1. Charter School Authorizer (i.e. LAUSD's Charter Schools Division) reviews financials annually;
2. Independent Certified Public Accountant conducts annual financial audit;
3. Back-office Services Provider (e.g., ICON School Management) ensures segregation of duties and fiscal compliance; and
4. Board of Directors.

In addition, ECRA/ECRCHS does the following:

1. Presents monthly financial updates at regular Board meetings;
2. Seeks Board approval of check registers and all major financial documents (e.g. interim financials, budget, Local Control and Accountability Plan ("LCAP"), etc.);
3. Provides financial information to the staff through presentations;
4. Posts major Board approved financial documents on ECRA's website, including Approved Budget, Interim Reports, Tax Returns, and Annual Audit; and
5. Has written policies identifying its investment policies and strategies. The written policies, titled Investment Policy Statement ("IPS"), applies to both the retirement healthcare benefits trust and the general account, and are reviewed and adopted by the Board (including any revisions or amendments thereto). The IPS identifies that all investments with ECRA assets should be reasonably and prudently invested, and also notes the scope and types of permitted investments in which the School may engage as well as guidelines for the composition of the investment portfolio. The IPS for both the lifetime healthcare benefits trust and the School's general account shall be posted on the School's website.

Annual Financial Audit

1. ECRA will select an independent auditor to conduct an independent audit of ECRA's finances. The independent auditor will be selected by the Board on or before the March Board meeting in those years when a new auditor is to be selected. The Board will appoint an Audit Committee no later than the January board meeting for those years when an auditor is to be selected.
2. Audit Committee members, like all ECRA Directors, must be fiscally independent of ECRA.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

3. The CBO and other necessary staff will assist Audit Committee members.
4. ECRA will select a new auditor at least every three (3) years; however, the same auditing firm may be retained as long as a different auditor within that firm is retained.
5. The audit shall include, but will not be limited to:
 - a. An audit of the accuracy of the financial statements;
 - b. An audit of the attendance accounting and revenue accuracy practices; and
 - c. An audit of the internal control practices.

Key Personnel Financial Responsibilities

Approve Contracts

- Executive Director
- CBO
- Board

Approve Purchases for Payment – Including Purchase Orders and Reimbursement Requests

- Executive Director
- CBO
- Program Director
- Program Manager

Check Signers

- Executive Director
- CBO
- Two Designated Assistant Principals

Record Transactions

- Accounting staff (non-senior)
- Analysts

Reconcile Transactions

- Back-office Services Provider

Role of Key Financial Staff (Segregation of Duties)

- Executive Director - Authorizing
- CBO – Authorizing, Reporting and Analysis, Compliance
- Chief Compliance Officer – Compliance
- Back-office Services Provider - Recording, Reconciling and Reporting
- Program Director – Purchase Approver, Reviewing Budgets

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

- Accounting Manager/Controller - Authorizing and Reconciling (of cash receipts, bank accounts)
- Program Managers – Purchase Approver, Reviewing
- Analysts - Recording and Analysis
- Accountants - Recording, Purchasing and Custody

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Financial Instruments

Debit Cards

- Use is not permitted.

Credit and Charge Cards

- Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. The cards are kept in the possession of the Executive Director and the CBO.
- Must have established Board-approved spending limits (currently, \$100,000 within a monthly statement period; textbook purchases are exempt from this limit, and shall not exceed \$250,000 within a monthly statement period).
- “Platinum” or similar luxury status credit cards cannot be taken out under ECRA’s account.
- Vendor-specific credit cards for teachers (limited to Home Depot and Smart and Final) have the following limits within a monthly statement period: \$500 per month for Home Depot, and \$1,000 per month for Smart and Final.
- Any additional, vendor-specific credit or charge cards must be approved by the ECRA Board with the same limits as above.

Bank Check Signing Authority

- Board-approved personnel, as noted above under Key Personnel Financial Responsibilities; specifically, the Executive Director, CBO, and two designated Assistant Principals.
- Check signing authority will be given to the Executive Director and the CBO and two designated Assistant Principals.
- Checks may not be written to cash, bearer, or petty cash.
- Under no circumstance will any individual sign a blank check.
- Individual staff members who process vendor payments and/or payroll, write checks, or perform any other tasks associated with cash transactions cannot be a check signer.
- A formal list of those authorized as check signers should be prepared, and the Board will approve all check signers.
- The CBO or Director or Manager of Accounting and Finance or designee will ensure that the Charter School’s bank is notified whenever authorized signatories are changed.
- Approved check signors should never sign a check made out to themselves (e.g., check for reimbursement).

Check Stock

- Held in student store.

Prohibition on Purchase of Alcohol and Marijuana

- Charter School, state, and federal funds may never be used for the purchase of alcohol, or any items related to the consumption of alcohol.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

- Charter School, state, and federal funds may never be used for the purchase of marijuana, or marijuana-related products or paraphernalia.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

PAYMENT / REIMBURSEMENT POLICIES

ECRA employees must receive pre-approval for all purchases for goods and/or services. Pre-approvals can be received through the Charter School's Approved ERP system (e.g. NetSuite) to which employees have access.

Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

All staff members making financial choices on behalf of ECRA must factor in time and quantitative/qualitative factors before each purchase. Below are a few examples:

- Staff members should not spend significant time to save the Charter School a de minimis amount. For example, s/he should not incur reimbursable mileage expenses from driving around to different stores to save the Charter School a few dollars on school supplies.
- Staff should look beyond quantitative factors, such as cost, and evaluate the qualitative factors such as reliability, warranty, reputation, durability, environmental impact, maintenance costs, etc. For example, LED products may be more expensive initially, but they require less maintenance, use less energy and have a lower environmental impact.
- Staff should look at total services provided, not just the product price. For example, some vendors will also assist with design and planning. This can save the Charter School additional time and money spent doing such work itself, or from making costly mistakes.
- Technology equipment being considered for purchase should be reviewed by, or consulted with, the Technology Department, as some devices or equipment being considered may not fit the Charter School's platform or technology plan.
- All purchases must have a legitimate business purpose and must be for the benefit of and use by the Charter School. Purchases for personal use are strictly prohibited.
- Staff must avoid conflicts of interests at all times. A conflict of interest arises when an employee, officer, agent, or any member of their immediate family, a partner, or an organization that employs or is about to employ any immediate family member, has a financial or other interest in, or would gain a tangible personal benefit from, a firm considered for a contract. Should a potential conflict of interest arise or exist, staff must disclose the conflict, in writing, to the Executive Director and the CBO.

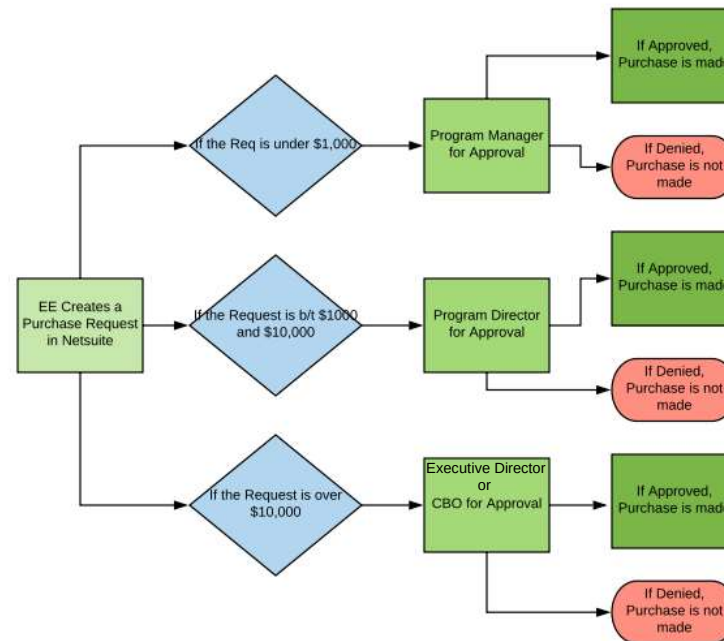
Failure to comply with the policies and procedures as described herein, may result in a delay in reimbursement being paid to the employee or, in some instances, a denial of a reimbursement request in whole or in part.

ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Purchasing Flow Charts

Regular Purchases

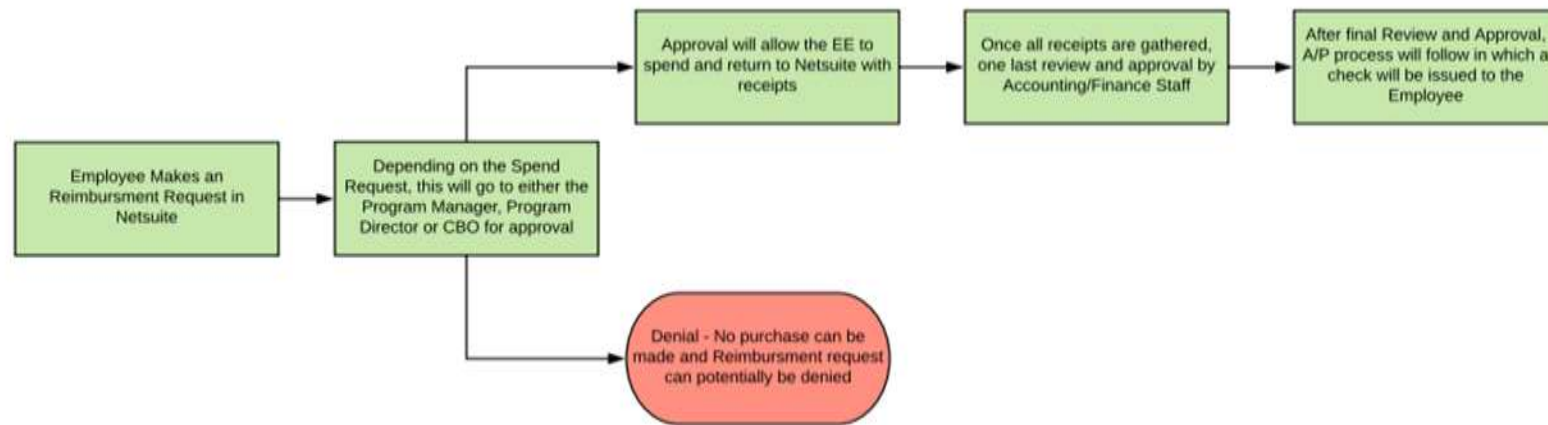
- Purchases done through NetSuite involve different approvers depending on the spend amount.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Anything over \$10,000 will go directly to the CBO or Executive Director for approval.
 - Requests over \$50,000 will be brought before the Board for approval.



ECRAA/ECRCHS FISCAL POLICIES AND PROCEDURES

Reimbursement Requests or Expense Requests are subject to approval. All Reimbursement requests must have pre-approval.

- These requests submitted in NetSuite involve different approvers depending on the spend amount requested.
 - Under \$1,000, these will go to a Program Manager for approval.
 - Spend requests between \$1,000 and \$10,000 will go to Program Directors.
 - Requests over \$10,000 will go directly to the CBO or Executive Director for approval.
 - After approval, employee may make the purchase.
 - Employee will go back into the system to request final approval of their expenditures.
 - Final approval is given by CBO or Executive Director after review by accounting staff.



Purchases w/o Approved Purchase Orders, Reimbursement Requests or Travel Reimbursement Requests.

- Items are subject to review by an administrator. If purchase(s) are rejected, they are the responsibility of the employee.

Employee Receipts/Substantiation

1. All purchases made by an employee must be accompanied by an original, itemized receipt. The individual making the charge or requesting reimbursement shall be held responsible for the amount if a receipt is not provided within 30 days. The only exceptions are for parking meters and gratuities given to taxi drivers (within the limit set herein).
2. Reimbursements to employees for items charged on personal credit cards should be supported by a copy of the employee's credit card or credit card statement. A copy of the credit card can be kept on file by the Business Office (redacted copy showing name and last four digits of credit card number used).
3. When receipts are lost, employees must retrieve a copy of the receipt or provide a document with comparable detail. There is no recourse for lost receipts. There are a few exceptions for which credit card receipts or cancelled checks may be considered sufficient. Below are a few examples:
 - a. Taxi fares incurred while traveling for ECRCHS;
 - b. Parking fees incurred the day employee attended workshops or other work events.
4. If a receipt is lost and an acceptable replacement is not provided, the employee will not be reimbursed.
5. For all meals, detailed receipts are a requirement (see "Meals" on the following page for more details).
6. The Accounting Director/Manager/CBO or designee shall be responsible for enforcing this policy.

Employee Lost Receipts

When receipts are lost or not provided, ECRA will not reimburse employee costs and will require employee payment of credit card or vendor-specific card charges.

Gratuity

Employees are allowed to tip up to 18% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

Employee Reimbursements and Expense Reports

This policy is to ensure that individuals who incur valid business expenses are reimbursed in a fair and equitable manner, that business expenses are properly recorded, reconciled, and reimbursed in a consistent manner, and that ECRA complies with all applicable federal, state and local rules and regulations.

Reimbursement expenses should be dedicated for those occasions when other procurement methods (e.g. Purchase Order, Purchase Request) are not a viable option.

Employees may be reimbursed for purchases made with personal funds for goods and/or services in special circumstances where items are needed immediately and/or with short notice and the purchase of such items by staff may be unavoidable.

Every effort should be made to purchase goods and/or services through established ECR purchasing vendors.

An individual employee can be reimbursed for expenses up to a maximum of \$5,000 per school (fiscal) year. If an employee should need to exceed the \$5,000 per school (fiscal) year maximum, prior approval from the Executive Director and CBO is required.

1. Employees will be reimbursed for expenditures within fifteen (15) days after the submission of all required documentation.
 - a. Whenever possible, original, itemized receipts must be provided. (See “Employee Receipts/Substantiation” above.)
 - b. Electronic receipts are considered original, itemized receipts.
 - c. In certain cases, supporting documentation such as email confirmations may be accepted as a receipt.
 - d. To be reimbursable, purchases of tangible products (as opposed to items such as subscriptions) should be delivered to the Charter School’s address, not a personal address.
2. Employees must submit all expense reports before June 30th of the school (fiscal) year in which the expenditure was made to the Business Office.
3. Receipts or other appropriate documentation will be required for the reimbursement of all expenses (see “Employee Receipts/Substantiation” above).
4. Employees shall submit, for each reimbursement request, a signed copy of an Expense Report substantiating:
 - a. Who the expenditure was for;
 - b. What the expenditure was for;
 - c. Where the expenditure was made;
 - d. Why the expenditure was made; and
 - e. When the expenditure was made.

A copy of the Expense Request Form is attached as Appendix III. A copy of the Purchase Request Form is attached as Appendix IV.

5. The employee must sign expense report to certify the expenditures.
6. Authorizing personnel must sign expense report for reimbursement.

7. The Business Office will email a copy of the Executive Director's expense report to the Board Chair when processed for payment. For expense reports greater than \$300 in single month, the Board Chair and one other Board member, or Board Vice Chair and one other Board member, must approve.

8. **Non-reimbursable Expenses**

Some expenses are not considered valid business expenses, yet may be incurred for the convenience of the traveling individual. Because these are not expenses for the Charter School, they are not reimbursable. Examples of non-reimbursable expenses include, but are not limited to, the following:

- a. Alcohol
- b. Tobacco and all nicotine-related products
- c. Marijuana
- d. Theft or loss of personal property
- e. Parking or traffic tickets or car towing if illegally parked
- f. Airline travel insurance
- g. Airport lounge clubs
- h. Dry cleaning
- i. Movies or personal entertainment
- j. Books, magazines or newspapers (unless specific to education or the employee's job)
- k. Doctor bills, prescriptions, or other medical services
- l. Health club membership, even if for one day or short-term use
- m. Babysitter or pet care fees

Reimbursements – Digital Payments

The use of digital payments, such as 'Apple Pay' or Venmo (or similar) are not a preferred method of payment and should be used only when other forms of payment such as check, ACH transfer, or ECRCHS credit card are unavailable.

When an employee seeks reimbursement for an allowable reimbursement expense paid with their personal 'Apple Pay' or Venmo (or similar), the requestor must include a copy of their bank/card statement showing the amount paid. The proof of payment must be attached to the reimbursement request.

Purchases made via digital payment are subject to the same criteria and requirements as all other purchases.

1. Employee shall submit, prior to the purchase being made, for each digital payment transaction, a signed copy of the appropriate purchasing form substantiating:

- a. Who the expenditure is for;

- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

Personal Use of School Items

Personal use only applies to non-de minimis use consumption. For example, using an ECRA computer for personal use can be considered de minimis unless it creates noticeable wear and tear.

1. Employees will avoid the personal use of ECRA owned items without prior approval from a supervisor.
2. Employees will reimburse the Charter School for all ECRA-owned items that are consumed. For example, if the Charter School incurs additional expense as a result of personal telephone calls, employees must reimburse the Charter School for these calls.

Supplies

All ECRA employees are allowed to spend the following without pre-approval for items deemed essential to carry out assigned duties or related to curriculum, subject to administrative review when reimbursement is approved:

1. \$50/semester limit for non-classroom staff;
2. \$100/semester limit for classroom staff.

Note, for higher thresholds, teachers/staff must submit a purchase requisition in the Approved ERP software system. As outlined in the 2nd paragraph on Page 8: Any items purchased without pre-approval should be kept in new condition so that item(s) can be returned to the vendor in the event the approving administrator denies the purchase.

Only the Charter School address may be used on the sales order prior to processing payments. It is the responsibility of the finance office to ensure that this policy is followed. Supplies are defined as items classified in the California School Accounting Manual under the following codes: Object Code 4100, Textbooks, Object Code 4200, Other Books and Reference Materials, Object Code 4300, Materials and Supplies, and Object Code 4400, Non-capitalized Equipment as found in Procedure 770 – Distinguishing between Supplies and Equipment.

Meals

1. Except in connection with out of town travel or Charter School-approved events where students are present, meals chargeable to or reimbursable by ECRA may not occur outside of the ECRCHS campus.
2. School-related meals occur on a regular basis. If the meal is not pre-approved, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For

meals to be charged to ECRA or reimbursable to an employee, the ECRA employee must provide the following information:

- a. Purpose of the meeting or agenda;
 - b. Itemized and detailed receipt(s);
 - c. Number of individuals in the party; and
 - d. Names of all attendees or a sign-in sheet.
3. On professional development, non-school days, ECRA may purchase meals for staff for meetings lasting three or more hours.
 4. Each department has a budget of \$50/employee/year for meals for team building and morale that is related to Charter School activities.
 5. The Charter School may cater in food and snacks for ECRA Board meetings, community meetings, staff meetings, etc., but they require pre-approval by the Executive Director, CBO or Assistant Principal through the NetSuite system.

Mileage

Employees will be reimbursed for mileage when the event is school-related and requires employees to travel outside of their normal commute. Mileage will be reimbursed at the IRS-approved rate for the distance traveled.

Reimbursable travel starting from or ending at a residence cannot include the normal commute miles to/from work. Below are some examples:

1. Home to/from school is not reimbursable.
2. Home to/from school event/meeting is partially reimbursable.
 - a. If the mileage to/from home to school-related event/meeting exceeds the regular commute to/from school, then employee can claim the incremental difference.
 - b. School to/from school event/meeting is 100% reimbursable.
 - c. Home to/from non-school event/meeting is not reimbursable. For example, driving around to purchase non-essential supplies, driving around to purchase essential supplies on a non-school day, or commuting to a non-school sponsored staff meeting.

Travel

The following travel policy is designed to provide guidelines and best practices when making travel arrangements, advances, and reimbursements.

1. Travel must receive the following approvals:
 - a. Employees requesting in-state travel must receive approval from the designated authorizing personnel (i.e., an administrator, CBO and/or Executive

Director) with a summary of the purpose of travel, educational or professional benefit, number of employees attending and estimated cost.

b. Employees requesting out-of-state travel must also present the ECRA Board Travel Committee, which consists of three (3) ECRA Board members, with a summary of the purpose of travel, educational or professional benefit, number of employees attending, and estimated cost.

2. All expenses must be pre-approved prior to travel for an event or meeting through the Approved ERP software system or an approved travel form. The approver cannot be the traveler. All supported documentation follows the specific rules in the Fiscal Policies and Procedures.

3. Unless charter school administrators consider something an emergency, it is encouraged that travel arrangements should be made at least 15 days in advance to obtain better pricing.

4. ECRA does not allow daily per diem rates.

5. Chargeable and Reimbursable Expenditures:

a. Only pre-approved coach class, economy, “Wanna Get Away,” or promotional discounted airfare ticketing will be paid by ECRA for documented school-related travel. It is incumbent on all ECRA employees, when arranging school related air travel, to seek the most reasonable and logical airfare accommodation available at the time of booking, and to provide contemporaneous documentation to substantiate the same.

b. First class, business class, economy plus, and other similar fare classes will not be paid for or reimbursed by ECRA.

c. Upgrade or non-emergency changes in flights are the exclusive responsibility of the ECRA employee. For non-medical/emergency changes or cancellations of a flight, the out-of-pocket cost is the responsibility of the employee.

d. All employee-initiated changes to airfare ticketing that are made on an ECRA credit or charge card must be reimbursed by the employee within five (5) business days of the conclusion of travel. Personal charges are not permitted on ECRA credit or charge cards.

e. Air travel requiring special accommodations due to a personal medical issue will require a signed note from the employee's treating physician attesting to the medical necessity of an upgraded airfare accommodation, which must be submitted prior to travel. ECRA strongly respects the medical privacy of its employees. Therefore, the note from the treating physician does not need to disclose the specific medical ailment or injury of the employee. The medical note from the treating

physician only needs to state the medical necessity for an accommodation and if the travel accommodation will need to be temporary or permanent.

f. ECRA's policy is a reflection of the FCMAT Best Practices Manual as it applies to ECRA.

g. The Board shall annually review this policy to ensure consistency with state and federal reimbursement standards.

h. Hotels/motels are allowable when the event is more than 50 miles from either the employee's residence or the school site and the requesting employee has received approval from ECRA administration prior to booking the hotel. Specific rules include:

- i. The hotel room selected must be the least expensive available room offered within the hotel.
- ii. Hotels should be chosen for the following reasons:
 - 1) Total cost relative to the other nearby hotels near the venue. Total cost includes parking fees, wireless fees, free breakfast, and other relevant fees. These costs need to be considered because the total cost of a hotel stay with a less expensive room rate may end up being higher than the total cost of a hotel stay with a more expensive room rate.
 - 2) Qualitative costs should be considered, as these may impact the total travel costs and employee wellbeing. For example, access to public transportation, safety, and walkability to event location. However, these considerations should be balanced with prudence and reason.
- iii. Hotel rates exceeding an average of \$200/night, not including taxes and fees, must be accompanied with an explanation as to why the specific hotel was chosen. If the reason is denied by the authorizing personnel, and the employee still chooses the room rate, then employee will be responsible for the incremental cost over \$200/night plus applicable taxes and fees. Pre-approval is required of all ECRCHS employees for hotels over \$200/night.
- iv. Employees must provide an itemized receipt from the hotel that details all charges and dates, and clearly indicates for whom the lodging was provided.
- v. The ECRA Board of Directors shall review this policy annually to ensure consistency.

- vi. Meals are reimbursed up to the published General Services Administration (“GSA”) rate for the event location, based on the receipt documentation provided. Employees must seek the applicable GSA rate from the CBO or designee. The applicable GSA rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
 - i. Other customary and reasonable travel-related expenses, such as Internet, cab fares, rental car (with prior approval from Authorizing Personnel), and mileage for using an employee’s own car, gasoline are reimbursable.
 - j. The Board shall review and update these rates annually in accordance with the IRS and GSA schedules for Los Angeles County.
6. Below are approved travel days:
- a. The day before the event if it starts before 11am.
 - b. The day after the event if it ends after 12pm.
 - c. An additional non-event travel day may be permitted due to flight scheduling.
7. Travel advances, before the actual travel, may be permissible, but employee must show proof that travel actually occurred after the event.
- a. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a check.
 - b. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.
8. After the trip, the employee must enter all of the appropriate information on an expense report and submit it to the Authorizing Personnel for approval.
9. Documents should include any itemized receipts for parking, tolls, car rentals, taxis, food and other expenditures related to the travel for which the employee obtained prior approval
10. Excessive and unreasonable costs, such as valet parking, in-room telephone, and food from the honor bar in hotel rooms, shall not be reimbursed. Payment for internet service will only be reimbursed if preapproved by an administrator, and then only if deemed necessary for work.

Governing Board Expenses

- 1. The individual incurring authorized expenses while carrying out the duties of the Charter School will complete and sign an expense report.
- 2. The completed expense report will be submitted to the Business Office for review and initial approval. Once approved by the Business Office, the completed expense report

will follow the same workflow as other Purchase Orders. The approved expense report will then be submitted to the Business Office for payment.

Tuition Costs for Non-Teaching Staff

The tuition reimbursement program aims to encourage staff to gain new workplace skills.

1. Classes must be pre-approved.
2. Tuition will be subsidized for staff who do not receive additional compensation tied to units when s/he takes approved courses in education, business, or technology.
 - a. 100% for up to one class per quarter (for a total of four courses per year) at UCLA Extension. Employee may request reimbursement for up to two classes in any one quarter during a calendar year. As ECRA has a special agreement with UCLA Extension, ECRA pays for these classes directly and there is no employee reimbursement required.
 - b. \$700/class for non-UCLA Extension courses with a \$1,400 cap for any one academic period and a \$2,800 cap per calendar year. Employees must submit an expense report with supporting documentation (e.g. tuition bill).
3. All classes must be taken for a grade or pass/fail. A grade must be provided at the end of the course.
 - a. A failing grade, or the failure to report a grade, will prevent the employee from taking another subsidized class for 12 months.

Classes/Conferences/Workshops/Seminars (“Course”) for All Staff

All staff is encouraged to take advantage of opportunities to improve their craft. If the Charter School is subsidizing any of the cost, the employee cannot use the attained credit for salary advancement other than for a degree differential (e.g. master's degree).

1. Course must be pre-approved by an administrator.
2. Employee must complete an Expense Report and provide all receipts.
3. Employee will not be compensated for his/her time if employee made the request to attend the class/conference/workshop/seminar.

Tuition Costs for BTSA

ECRA provides Beginning Teacher Support and Assessment (“BTSA”) through Ventura County Department of Education. For those employees who would like to complete their BTSA elsewhere, ECRA will reimburse up to \$4,000. Employee will be required to do the following:

1. Employee must notify an administrator that Teacher Inductions courses are being completed elsewhere.

2. Upon completion of Teacher Induction coursework, employee must go through the reimbursement process (i.e. expense report).
 - a. Substantiation must include the copy of tuition paid since ECRA will only reimburse up to \$4,000/employee.

Professional Dues and Costs

ECRA encourages all employees to maintain membership in professional organizations. If the dues and costs are associated with the employee's job responsibilities, the employee may seek reimbursement from an administrator through the Expense Report process. This reimbursement is limited to the membership dues or costs only.

Student Awards

For ECRA school sponsored activities, the Charter School is authorized to spend up to \$300/student/activity/year for individuals and teams that win city, state and/or national athletic or academic competition(s).

1. A school sponsored activity is any activity that a school employee receives compensation to oversee.
2. The recommendation process will be based on input from the relevant staff and Assistant Principal(s). The Executive Director will make the final decision.
3. For teams, the \$300/student/activity/year limit can be used for flowers, candy, awards (e.g. trophies, rings, etc.), ceremonies w/up to two guests per student, etc.
4. For individuals, the \$300/student/activity/year limit can also be used for a cash equivalent award that can be used on educational related expenses.
 - a. Financial need will be strong consideration for cash equivalent awards.
 - b. A signed release form stating the cash equivalent will go towards education related expenses must be signed by the student and parent/guardian (see Appendix I – Student Gift Acknowledgement).

Policy for Use of Credit Cards

1. Credit cards are held by Board-approved personnel only. Only one general card account in the name of ECRA is authorized by the Board. There are two cards that are issued in the name of the CBO and the Executive Director. These credit cards will be kept in the custody of the CBO and Executive Director.
2. The Executive Director's and CBO's credit or card privileges may be revoked by the Board.
3. Purchases made using a credit card are subject to the same criteria and requirements as all other purchases.

4. Prior to issuance of a credit card to an employee, the employee shall review and sign the “Credit Card Responsible Use Form.” (Appendix II.)
5. All cardholders should report the loss or theft of the school credit card immediately to the credit card company and the CBO, even if the loss or theft occurs on a weekend or holiday. If a credit card is stolen, the cardholder should file a police report, and a copy of the report should be maintained for insurance purposes.
6. The credit card and vendor-specific charge cards must be board approved before being issued to an employee. Below is a list of outstanding credit and store charge cards, by departments, as of September 15, 2020:
 - a. Home Depot for Woodshop and Drama
 - b. Smart and Final for Family and Consumer Studies
 - c. American Express
 - d. Visa/Mastercard (pending Board approval)
7. The Board shall review a list of all credit card Charter School-authorized users and associated expenditures monthly.
8. Cardholders should be made personally liable for all inappropriate charges and personally responsible for settling any dispute over any purchase from a vendor.
9. Any charter school credit card holder may have their card revoked for violation of the preapproval process if it is determined there was enough time to request and receive approval for a purchase order using normal purchasing procedures.
10. Board-approved spending limits are currently, \$100,000 within a monthly statement period (textbook purchases are exempt from this limit, and shall not exceed \$250,000 within a monthly statement period) for American Express, \$500 for Home Depot, and \$1,000 for Smart and Final). The Charter School-authorized user shall be responsible for verifying that limits are not exceeded.
11. ECRA uses American Express as its credit card vendor. Credit card charges in excess of \$50,000 require approval of the expense by two Board members. Such approval is required as part of the supporting documentation prior to payment processing.
12. Threshold amounts include: \$.99 (online subscriptions).
13. The types of transactions to be charged on the credit card include: advance purchase or arrangement of approved employee travel and accommodations, school supplies, instructional materials, pupil transportation, technology, assistive technology, furniture, athletic equipment, school food, dues, subscriptions, and other items related to Charter School operations. Authorized expenses that do not fall under this Credit Card Use Policy shall be submitted and paid through the check disbursement process.

14. Credit card points accrued by ECRA employees using ECRA's credit cards are the property of ECRA.

- a. Credit card points can be converted only and exclusively for the benefit of the Charter School and with the permission of the Executive Director and Board of Directors.
- b. Prior to the conversion of any specific school-related use of accrued points, ECRCHS shall provide a memorandum to the ECRA Board of Directors for approval.
- c. Records of how the converted credit card points were used must be maintained.

15. Personal use of the school's credit card is prohibited. Credit cards shall not be used for personal expenses, gift cards, equipment, communication devices, institutional memberships, or computer software or hardware. Cardholders shall not make personal use of a credit or debit card, assign to someone else the use of a credit or debit card, or pay for another employee's or person's expenses with the credit card.

State laws prevent the unauthorized loaning and/or misappropriation of public funds. Accidental personal use of ECRA's credit card must be brought to the immediate attention of the employee's direct administrative supervisor and will be dealt with on a case-by-case basis. In all cases, reimbursement for accidental charges shall be paid in full within 30 days of the purchase. Reimbursement of the personal expense in this manner is required, but shall not prevent ECRA from taking further action against the employee. Interest charges will accrue at the then-applicable IRS-established rate when reimbursement is not made in 30 days from the personal charge.

16. Employee is responsible for maintaining all receipts. If a receipt is missing, then the employee must request copies of the receipt from the credit card company at his/her expense. See "Employee Receipts/Substantiation" for exceptions to the receipts requirement.

17. If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director, CBO, and/or CCO for review. The Executive Director, CBO, and/or CCO will discuss with the cardholder any charges of concern, and the cardholder will be required to reimburse the school immediately for any inadvertent personal charges or unauthorized charges. The Executive Director, CBO, and/or CCO will determine whether to revoke the cardholder's credit privileges and whether any disciplinary actions will be taken.

18. Employee shall submit, prior to the purchase being charged on the credit card, for each credit card transaction, a signed copy of the "Credit Card Expenditure Form" substantiating:

- a. Who the expenditure was for;
- b. What the expenditure was for;
- c. Where the expenditure was made;

- d. Why the expenditure was made; and
- e. When the expenditure was made.

ACCOUNTING

Key Accounting Thresholds

1. Checks over \$10,000 require two approvers/signatures.
 - a. Note, credit card transactions over \$10,000 do not require two signers since paying the monthly statement will require two check approvers/signatures.
2. Non-budgeted contracts that exceed (or are likely to exceed) \$50,000 during a calendar year or which last beyond an academic year require Board approval.
3. Request for Proposals are required for projects that will be financed with bond funds that are subject to Public Contract Code § 20111(a) and (b).

Purchasing in the Enterprise Resource Planning System (ERP)

1. School will use an ERP system to store all financial transactional data.
2. Employees will make purchase requisitions in the ERP. Purchase Requisitions can be created using the following information provided by the vendor:
 - An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
 - Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.
3. The Business Office will review the purchase requisition to check whether the Charter School has adequate resources (i.e. cash).
4. If the expenditure is in the approved budget, or the Charter School has adequate resources to make the purchase, the Business Office will forward the purchase requisition to the authorized supervisors (e.g. department head and authorizing administrator). The authorized supervisors must:
 - Determine if the expenditure is allowable under the appropriate revenue source.
 - Determine if the expenditure is appropriate and consistent with the Charter School's mission, approved charter petition, school policies and procedures, and any related laws or applicable regulations.
 - Determine if the price is competitive and prudent. All purchases over \$100,000 must be Board approved and must include documentation of a good faith

effort to secure the lowest possible expected cost¹ for comparable goods or services. If the purchase does not represent the lowest cost option, a business purpose must be provided.

5. If the purchase order is approved, the purchase can be made by the employee through the reimbursement process or by the Charter School on behalf of the employee.

6. When the supplier/vendor submits to ECRA the final invoice, or when an employee submits an expense report, the Charter School will make the payment by requesting a check or by paying by credit card.

7. Since goods and services are sometimes received after payment, the employee making the purchase or shipping and receiving staff must certify that the product has been received, or that service has been provided, before closing the purchase in the Approved ERP software (NetSuite).

If a vendor is a sole proprietor or a partnership, a valid W-9 form (or foreign equivalent) must be submitted prior to payment. Employee requesting a vendor or vendors, must submit a vendor information form.

8. The name of the vendor/business must reflect the same name and address as will appear on invoices submitted. Please include DBA ('doing business as'), if applicable.

All vendors must submit their Taxpayer Identification Number (TIN), commonly known as Employer Identification Number (EIN) / Federal Tax ID, Social Security Number (SSN), or foreign equivalent for those vendors who are conducting business as individuals.

9. The Board approved credit card holders may authorize an individual to use the school credit card to make an authorized purchase on behalf of the Charter School, consistent with guidance provided by the FPP.

a. The Charter School Credit Cards are in the custody of the CBO and Executive Director. Any authorized person who uses this card must return it within three (3) hours of use, unless authorized otherwise by the card holder.

b. The other school vendor-specific charge cards will be kept under supervision of the board approved card holders

c. If receipts are not available or are "missing", the individual making the charge will be held responsible for payment.

d. Credit and vendor-specific charge cards will bear the names of both El Camino Real Alliance and the board approved card holder(s).

¹ Expected cost considers the product's price, quality, life, future maintenance costs, salvage value, environmental impact, school's mission, source and materials.

Petty Cash

ECRCHS will maintain a petty cash account for small and emergency purchases, generally costing \$100 or less. When presented with a request for petty cash, the petty cash custodian should verify whether the item to be purchased is available in the organization's stock of supplies. If it is, the petty cash reimbursement is unnecessary; if it is not, the custodian can initiate a petty cash disbursement by doing the following:

1. The Business Office will manage the petty cash fund from the student store.
2. The petty cash fund will be capped at \$1,000 at the school site, but it will typically hold \$500. This does not include cash held for school events.
3. All petty cash will be kept in the Charter School's safe. Only select Business Office personnel will have access to the petty cash box.
4. All disbursements will require a completed and signed petty cash request form, as well as a register receipt for all purchases.
5. The Business Office will ensure that the petty cash slip is properly completed and that a proper receipt is attached.
6. At all times the petty cash box will contain receipts and cash totaling \$500. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the Business Office within 48 hours of withdrawing the petty cash.
7. When expenditures total \$300 (when cash balance is reduced to \$200), the Business Office will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Assistant Principal. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to the Business Office.
8. Petty cash fund reimbursement checks will be made payable to ECRA.
9. Any irregularities in the petty cash fund will be immediately reported in writing to the CBO.
10. Loans will not be made from the petty cash fund.
11. The CBO or designee may conduct surprise counts of the petty cash fund.

Cash Boxes

Currently the school has five (5) portable cash boxes which are controlled by the Business Office and used to collect money at fundraising activities, ticket sales and other events or activities.

Individuals who collect cash for fundraisers and activities for which a cash box is issued collect the cash and recorded the total on a cash count form. Two individuals will count the cash together, and both will sign and date the cash count form and remit the funds to the Business Office.

Every effort is made to turn in the cash the same day as fundraiser or activity. Any funds collected but not turned in to the Business Office for the final counting and deposit to the bank should never be taken home or left in any unprotected environment. When the principal or the Business Office receives the cash box funds, the funds will be counted again by a Business Office staff member and another witness. Each will sign the cash count form as verification of their confirmation. The cash and the verified cash count form will be placed in and secured in a locked, fireproof safe until the cash is deposited.

No funds will be left in the cash box.

Alternative Payment Methods – Third-Party Processors

Third-Party Processor – A third-party processor is a company that can accept payments over the internet on behalf of an individual or another merchant (i.e., PayPal).

The use of third-party processors such as PayPal (or similar) is not a preferred method of payment and should be used only when a merchant will not accept a check, ACH transfer, or ECRA credit card. Purchases made via a third-party processor are subject to the same criteria and requirements as all other purchases. Employee shall submit, prior to the purchase being made, for each third-party purchase made, a signed copy of the appropriate purchasing form substantiating:

- a. Who the expenditure is for;
- b. What the expenditure is for;
- c. Where the expenditure is made;
- d. Why the expenditure is made; and
- e. When the expenditure is made.

The use of third-party processors is not intended to avoid or bypass appropriate purchasing or payment procedures.

Payments made to service providers via a third-party processor are subject to the same criteria and requirements as all other contracts. A third-party processor may not be used for payments to an individual for services.

Personal third-party processor accounts should not be used to transact ECRA business.

When using a third-party processor, employees will make purchase requisitions in ERP. Purchase Requisitions can be created using the following information provided by the vendor:

- a. An invoice or estimate prepared by the vendor, but which has not yet been processed for sale by the vendor.
- b. Sales quotation provided by the vendor for use by the employee to assist in decision making and subsequent creation of a purchase requisition in the ERP system.

Third-party processors often do not include detailed information about the item(s) purchased. In the event this occurs, a copy of the web page that identifies the item(s) purchased and the web receipt from the third-party processor must be included in the ERP record.

Third-party processor payments will be made by the Business Office after all required documents are submitted and approvals obtained. The Business Office will use a dedicated ECRA account, such as PayPal, to make purchases.

Any email address linked to a third-party processing account must be a valid ECRA email address.

Contracts

1. The following may sign school-related contracts within the approved budget:
 - Authorizing Personnel

The Board must also approve the following contracts:

- Non-Public Contracts - \$50,000 or more for construction, equipment, materials, supplies, non-professional services and repairs.
- Public Contracts (i.e. public bonds):
 - Bid limit under Public Contract Code § 20111(a) of \$95,200 or more for equipment, materials, supplies, services and repairs.
 - Bid limit under Public Contract Code § 20111(b) of \$15,000 or more for construction contracts.

2. Consideration will be made of in-house capabilities before contracting for outside services. Below are considerations:
 - a. Whether the services needed is for a limited time period.
 - b. Whether the contract service provider has expertise not otherwise available to the Charter School.
 - c. Whether the current staff has capacity to do the work.
 - d. Whether the contract service provider's core competency would lead to long-term savings.
 - e. Whether the utilization of the contract service provider would cost less than a comparable employee with benefits.

3. The Business Office will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$100,000.

ECR will maintain a copy of all signed contracts, regardless of the amount or duration.

Written contracts clearly defining the 'Scope of Work' (SOW) to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).

A SOW must be submitted by the consultant, independent contractor, or subcontractor and reviewed by the Executive Director, the CBO and the CCO prior to the commencement of services.

The elements of a SOW can vary with the objective, complexity, size, and nature of the work to be performed. A SOW should be drafted in clear, simple, and concise statements. There should never be a question as to what work is to be completed, or what the contractor is obligated to do.

To the fullest extent possible, a SOW should include the following:

- (a) A general statement of the scope or extent of the work to be performed.
- (b) The period of performance of the work.
- (c) The site location of the work to be performed.
- (d) Reference documents, procedures, or specifications governing the work to be performed.
- (e) The specific work requirements:
 - (i) A detailed statement of the purpose, objective or goals to be undertaken by the vendor.
 - (ii) The job classification or approximate skill level of the personnel to be made available by the vendor.
 - (iii) An identification of all significant data deliverables and material to be developed by the vendor and delivered to the school.
 - (iv) An identification of all significant data or materials to be delivered by the to the school to the contractor.
 - (v) An estimated time schedule for the provisioning of these services by the vendor.
 - (vi) Completion and Acceptance criteria for the work to be performed.
 - (vii) Management or administrative requirements of the work.
 - (viii) Compliance or Progress Reporting requirements.
 - (ix) Completion or Close-out requirements.

Requirements should be clearly stated to easily determine compliance to the contract. All requirements should be described in sufficient detail to assure clarity.

Deliverables / Data / Proprietary Rights

It is important to include where applicable data or proprietary rights will be stored. For example: “Contractor in performance of its duties described within the scope of services agreed upon between the school or office and the contractor, acknowledges that the school holds all exclusive and proprietary rights to the deliverables produced under the referenced agreement (contract or purchase order). i.e., photographs taken as part of the scope of work; programs, software, lines of code written for a specific development project; intellectual properties developed as a part of a school paid/funded contract or project; documents written as a deliverable under an agreed upon project; etc.” “Contractor acknowledges that the school has exclusive and unlimited rights to such deliverables, which the contractor shall not have any rights to use, reuse, sell, resell, re-engineer, reverse engineer, provide to

others, or maintains copies for work or archival purposes. Upon completion of the contract and within thirty (30) days from acceptance of final deliverables by the school, contractor shall provide written certification that it has purged and destroyed all copies of the deliverables (hard and electronic copies) from their possession, including subcontractors and those affiliated with the performance of duties under the agreement.”

Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker’s compensation insurance currently in effect. The CBO or designee may also require that contract service providers list ECRA as an additional insured.

4. If the contract service provider is a sole proprietor or a partnership (including limited partnerships or limited liability partnerships), the Business Office must obtain or receive a W-9 (or foreign equivalent) from the contract service provider prior to submitting any requests for payment.

5. The Executive Director or CBO will approve proposed contracts and modifications in writing.

6. Contract service providers will be paid in accordance with approved contracts as work is performed.

7. The CBO and Executive Director will be responsible for ensuring the terms of the contracts are fulfilled.

8. Potential conflicts of interest will be disclosed upfront, and the Executive Director, CBO, CCO, Assistant Principal(s), and/or Member(s) of the Board with the conflict will not participate in any manner in the preliminary discussions, negotiations, compromises, reasoning, planning and solicitation for applications for the contracts. If an ECRA Board member is financially interested in a contract, the entire Board is prohibited from voting on the contract. Financially interested employees shall disclose the conflict in writing and are prohibited from participating in, influencing, or attempting to influence the making of the contract.

9. ECRA may not recognize “After the Fact” contracts which occur when a contractor is authorized to commence services or ship products prior to a valid, fully executed contract or Purchase Order having been submitted and approved prior to commencement of the work or products being purchased.

10. Contractors who provide services or goods without a fully executed contract or Purchase Order may not be paid. In the event an invoice is submitted for payment without a pre-approved Purchase Order, such an invoice will only be paid upon confirmation of the work done and prior authorization by an administrator.

11. For recurring payments or recurring services, an initial Purchase Order confirming the recurring monthly amounts for the school year shall be created and approved.

12. Splitting contracts to avoid a stated accounting threshold is strictly prohibited. According to the California Public Contract Code, “It shall be unlawful to split or separate into smaller work orders or projects any work, project, service, or purchase for the purpose of evading the provisions of this article requiring contracting after competitive bidding.”

13. An employee cannot issue multiple contract requests (or low-dollar Purchase Orders) for smaller sections of the total requirement to avoid going thru the competitive process, or to avoid obtaining the required approvals.

Donations and Fundraising

ECRCHS may receive donations of cash, supplies or equipment. Donations will be deposited into a separate Charter School bank account. Donations of \$1,000 or more will be reported to the Board. Donations are for the exclusive use of the Charter School, and may not be used to influence any person or decision made at the school.

A donor can choose to state a specific purpose for which the funds (or other) are being donated. If a donation is given for a specifically stated purpose, the donated funds may be used only for that purpose. When supplies or equipment are purchased using donated funds, the supplies or equipment become the property of the charter school. All equipment and supplies purchased by a donor for the school must be shipped to the charter school’s address. The donor’s address may not be used for purchases made for the charter school using donated funds.

Supplies

All supplies purchased by the school should be tracked sufficiently to help prevent theft, spoilage, over- or under-stocking, and obsolescence. For example, obsolescence can occur when an organization purchases toner cartridges but replaces the laser printers before the cartridges are used and cannot use the cartridges in the new laser printers.

Supplies include educational and office supplies and cleaning and maintenance supplies. Educational supplies may include textbooks and laptops checked out to students. Supplies should be safeguarded in a secure area and inventoried. The cost value of the supplies should be adjusted in the accounting records at the end of each fiscal year.

Professional Development

Professional development can improve employees’ performance in their present positions and help them obtain skills, knowledge, and abilities that may improve their opportunities for advancement within the organization. Professional development should be preapproved by the administration and by the Executive Director and the Business Office to ensure adequate funding exists.

Professional development opportunities include seminars, educational courses and degree programs that will help an employee perform their essential job functions and increase the employee’s contribution to the charter school. Other professional development expenses that can

be reimbursed under this policy are membership fees to professional organizations; registration fees for meetings, conferences, workshops and seminars; and fees and subscriptions for scholarly journals, books, and computer-based resources.

Employees must submit documentation of the completion of any professional development within 10 days after receiving the documentation. Failure to do so may result in the employee being required to reimburse the school for the costs of the training or coursework.

ACCOUNTS PAYABLE

Bank Check Authorization

1. All original, itemized invoices will immediately be forwarded to the Business Office for scanning and then sent to the Authorizing Personnel for approval.
2. The authorizing personnel will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not included in the shipment. The packing list should be submitted with the invoice. The Business Office will adjust the invoice for any missing items noted on the packing list before processing for payment. In the case goods are received after payment, or documentation showing receipt is missing, the Business Office will verify with the employee that goods have been received.
3. Once approved by the Authorizing Personnel, the Business Office will trace by use of the ERP in most cases, all documentation from the invoice to either the original purchase requisition or budget item. Then s/he will prepare the Supplier Invoice for approval/validation by the Authorizing Personnel for payment.
4. The student store personnel will prepare the checks from the approved Supplier Invoice and send a report to the Back-office Services Provider for the bank reconciliation.
5. Payment of all invoices should, whenever possible, be made in a timely manner to avoid the imposition of late fees or other penalties by the vendor.

Bank Checks

1. The Board will approve, in advance, the list of authorized signers on the Charter School's account. The Executive Director, and any other employee/board member authorized by the Board, may sign bank checks within established limitations.
2. The Board will be authorized to open and close bank accounts.
3. The student store personnel will be responsible for all blank checks and will keep them under lock and key.
4. When there is a need to generate a bank check, the Authorized Personnel will send appropriate approved documentation to the Business Office.
5. Once approved by the Authorizing Personnel, the Business Office processes the check for signatures.
 - a. Two authorized check signers will co-sign checks in excess of \$10,000 for all non-recurring items.

- b. All checks less than \$10,000 require the signature of only one authorized check signer.
 - c. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
- 6. The Business Office will record the check transaction(s) into the approved ERP software (NetSuite) system.
- 7. Business Office personnel will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to payee;
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by the Business Office;
 - c. Cancelled Checks – Report is submitted to the Back-office Services Provider;
 - d. Voided checks will have VOID written in ink.

Bank Reconciliation

- 1. Bank statements will be received directly or printed directly from online banking by the Back-office Services Provider.
- 2. Back-office Services Provider will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
- 3. Back-office Services Provider will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
- 4. Back-office Services Provider will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the Financial Leader at Back-office Services Provider assigned to the Charter School and the CBO.
- 5. Completed bank reconciliations will be sent to the CBO for approval and follow-up as needed.

Timely Payment of Credit and Store Charge Card Statements

- 1. Timely payment of statements is required in order to avoid the imposition of late fees or other penalties by the card issuer. The employee responsible for providing any necessary documentation for payment (receipts, etc.) is required to pay any applicable late fees and/or interest.
- 2. Accounting personnel will access the school's account on the card issuer's website and register for electronic statements using an ECRCHS email address coordinated in the Business Office. If only one email address may be the recipient of the monthly statement,

that employee will set up an email forwarding rule to automatically copy another key employee on the statement.

3. On the day the statement is received, the assigned employee will note the due date and begin matching available documentation for the included charges. All documentation will be generated from the ERP system and employee receipts.
4. Accounting personnel will work diligently to obtain all necessary documentation supporting charges prior to paying each statement by its due date.
5. If unsubstantiated charges remain on the statement when it is paid, accounting personnel will keep and maintain a log of these charges. The CBO and Executive Director will review the list and follow the procedure under “Employee Receipts/Substantiation.”

ACCOUNTS RECEIVABLE

Documentation will be maintained for accounts receivable and forwarded to the Back-office Services Provider.

Accounts receivable will be recorded by the Back-office Services Provider in the general ledger and collected on a timely basis.

Cash Receipts (Cash and Checks)

1. For each fundraising or other event in which cash or checks will be collected, a coordinator will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
 - a. The Business Office will record the transaction in the approved ERP software (NetSuite) at the time the transaction is made, with a copy of the receipt provided to the donor.
 - b. The cash, checks, receipt book, and deposit summary must be given to the ECRA Business Office, who will immediately put the funds in a secure, locked location.
 - c. The Business Office and either the Event Coordinator, volunteer, or Assistant Principal will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the Charter School office will be placed directly into the student store safe by the person dropping off the cash/checks.
 - a. All funds are deposited into the safe in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
 - b. Verification of the cash/check amounts collected and held in the safe must always be done under dual custody, one of which will always be a member of the Business Office, and sign off on the amounts received.
 - c. The safe will be emptied at least two times per week when school is in session, corresponding to days when deposits are made. When school is not in session, the safe will be emptied within 48 hours when cash and checks exceed \$5K.
3. Cash/checks dropped off in the classroom will utilize the classroom envelopes. Each morning, the homeroom teacher assigned to the classroom will collect all forms, payments, etc. Before lunchtime, an office staff member and a second staff member (who may be an office staff member or an aide) shall collect all envelopes from each classroom

and bring them to the student store, where they will be processed following the guidelines used for cash receipts, outlined above.

4. Mail (including anything official such as governmental notices, invoices and checks) received at the Charter School must be opened and converted into an electronic document for the Back-office Services Provider.

a. For any cash or checks received in the mail, the funds will be deposited into the Student Store. The personnel there will follow the guidelines used for cash receipts.

5. All checks will be immediately endorsed with the Charter School deposit stamp, containing the following information: "For Deposit Only; El Camino Real Alliance; Bank Name; Bank Account Number."

6. A deposit slip will be completed by the Business Office for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.

7. The deposit receipt will be attached to the deposit documentation and forwarded to the Back-office Services Provider.

Returned Checks and Improper Checks

The school will attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment will be returned to the vendor. ECRCHS will notify its Back-office Services Provider so that the general ledger account to which it was applied adjusted.

The school will not cash personal checks.

1. A returned-check processing fee will be charged for checks returned due to non-sufficient funds (NSF). Unless otherwise pre-approved by Authorizing Personnel, payment of the NSF check and processing fee must be made by money order or certified check.

2. In the event that a second NSF check is received by any individual, the Charter School will no longer accept checks from that individual. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.

3. In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the Executive Director and/or the Board.

4. If unsuccessful in collecting funds owed, the Charter School may initiate appropriate collection and/or legal action at the discretion of the Executive Director and/or Board.

PAYROLL

Personnel Information

1. The business personnel will maintain all employee information in ECRA's approved ERP software (NetSuite) system.
2. An employee's hiring is not effective until the candidate has:
 - a. Completed the employment application
 - b. Passed a TB Test
 - c. Passed the LIVESCAN background check
 - d. Submitted a form W-4
 - e. Completed an I-9.
3. An employee's hiring date is the first day the employee works, not when s/he has been offered the position.
4. The Human Resource Staff will maintain a position control list and notify the Executive Director, CBO, and CCO of any variances to the position control throughout the year.

Stipend Volunteers

1. These individuals are ECRA volunteers who earn a small stipend for assisting with school programs (e.g. Athletics).
2. These volunteers receive stipends through the Charter School's payroll system. The stipends are either paid out in a lump sum or in even amounts by pay periods for the scheduled period of service.

Electronic Timesheets

1. All employees will be responsible for clocking in and out, including (as appropriate) clocking in and out for meal breaks, using the School-provided electronic timekeeping system. All employees will also complete all forms (such as the Absence Form) identifying all missed work periods, including for vacation or sick leave; such forms must be signed by the employee and the appropriate supervisor.
2. All forms will be submitted to the Payroll Staff by the payroll period deadline designated by the Back-office Services Provider.
3. Incomplete forms will be returned to the signatory supervisor and late forms may delay payroll into the next period. No employee will be paid until a correctly completed timesheet is submitted.

4. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in any absence forms (such as when an employee misses work due to illness), the employee is responsible for notifying the signatory supervisor or for making other arrangements for any forms to be submitted. However, the employee must still complete and submit all necessary forms upon return.

Overtime

1. All employees must seek pre-approval of unscheduled time (e.g., overtime) from their authorized supervisor in the Charter School's payroll system (i.e., Paycom).
2. Overtime only applies to non-exempt employees and is defined as hours worked in excess of eight hours a day and/or forty (40) hours within a five-day period of time. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor, unless it is prompted by an emergency. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the Executive Director or CBO for further guidance.

Payroll Processing

1. Hourly employees must electronically approve their time records to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. No overtime hours should be listed without proper authorization or explanations as to why they occurred. The signatory supervisor will submit a summary report of time and attendance records. The Business Office and Payroll Service provider will verify all records for accuracy.
2. Salaried employees must sign in and out using the time clock system to verify working days for accuracy. A person from the Business Office will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.
3. The Business Office and Payroll Service provider will process all authorizations for approved stipends and the hourly or daily rate.
4. Back-office Services Provider will prepare the payroll worksheet for review and approval by the Accounting Manager/Accounting Director/Controller before final submission into the payroll system. These payroll hours are exported by designated payroll staff, in the form of a report out of the Time and Attendance Software used to track hours.
5. The payroll checks (if applicable) will be printed by the Charter School. The Business Office will document each printed check and review the payroll checks prior to distribution.
6. The Payroll Staff and the Business Office will ensure that payroll is made in a timely manner, in accordance with appropriate Labor Code provisions.

Payroll Taxes and Filings

1. Back-office Services Provider will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. Back-office Services Provider will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the CBO or Executive Director, and submit the forms to the respective agencies.

Record Keeping

Designated Payroll Staff will maintain records in the Time and Attendance Software of all employees' use of sick leave, vacation pay, and any other unpaid time and collect signed and approved paperwork for back-up documentation.

- a. Payroll Staff will immediately notify the authorized supervisor if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
- b. Records will be reconciled when requested by the employee. Every employee must maintain personal contemporaneous records.

FINANCE/RESERVES /INSURANCE/LIABILITIES/ASSETS

Financial Reporting

1. In consultation with the CBO and Finance Committee, Back-office Services Provider will prepare the annual financial budget for approval by the Board.
2. Back-office Services Provider will submit a monthly balance sheet and monthly revenue and expense summaries to the CBO, including a review of the discretionary accounts and any line items that are substantially over or under budget. The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.
3. Back-office Services Provider will provide the CBO and/or the Board with additional financial reports, as needed.

Financial Institutions

1. All funds will be maintained at high quality financial institution(s).
2. Physical evidence will be maintained on-site for all financial institution transactions.

Loans

1. Any and all loans from third parties must be approved by the Executive Director, CBO, and the Board prior to execution of any loan documents or any other documentation which bind or obligate ECRA. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.
2. Once approved, a promissory note will be prepared and signed by the Executive Director before funds are borrowed.
3. Employee loans, including salary advances, are not allowed.

Retention of Records

1. Financial records will be maintained indefinitely in original or electronic format.
2. Financial records will be shredded once they are converted into electronic format.
3. Appropriate back-up copies of electronic and paper financial and attendance accounting data will be regularly prepared and stored in a secure on-site location.

Cash Balance Reserve

1. The following minimum cash balance reserve must be maintained:

- a. Economic Uncertainties - At least 5% of the total unrestricted General Funds.
 - b. LAUSD Insurance Deductible - \$1,000,000.
 - c. Retiree Benefits: ECRA is setting aside funds to meet its projected unfunded liability.
2. Back-office Services Provider will provide the CBO with balance sheets on a monthly basis. It is the responsibility of the CBO and the Board to understand the Charter School's cash situation. It is the responsibility of the Authorizing Personnel to prioritize payments as needed. The CBO will have responsibility for all operations and activities related to financial management.

Insurance

1. The Business Staff and the CCO will maintain the files of insurance policies, certificates of insurance, insurance policies and procedures, and related claim forms.
2. The CCO, CBO, and Executive Director will carefully review insurance policies on an annual basis, prior to renewal. A request for proposal must be done at least every five years.
3. Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage. Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the Charter School's approved charter petition.

Asset Inventory

1. An asset is defined as all items, purchased or donated, with a value of \$5,000 or more and with a useful life of more than one year.
2. The Business Office will file all receipts for purchased asset.
3. Reconciling Personnel will maintain an inventory or log of all assets. The log will include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting assets.
4. The Charter School will take a physical inventory of all District and ECRA assets, separately, within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
5. The Assistant Principal(s) will immediately be notified of all cases of theft, loss, damage or destruction of assets.

6. The Assistant Principal(s) will submit to Reconciling Personnel written notification of plans for disposing of assets with a clear and complete description of the asset and the date of disposal.

Parking Lot Liability

1. Parking lot related incidences are not covered under any insurance policy unless there is a witness. The Charter School assumes no liability for damage to cars:
 - a. Parked in the parking lot during school hours;
 - b. Parked in the parking lot before and after school hours.
2. Otherwise, liability is as follows:
 - a. If a student willfully causes damage (i.e., not in an accidental manner), the student's parent or guardian is responsible.
 - b. If a parent or other visitor causes damage, that individual is responsible for the damage.
 - c. If an employee causes damage, the employee is responsible for the damage.
 - d. If an unknown person causes damage and there is no witness, the affected individual would determine if they have applicable coverage through his/her individual insurance policies.

APPENDIX I – STUDENT GIFT ACKNOWLEDGMENT

Student Gift Acknowledgement and Release of Liability

El Camino Real Charter High School (“ECRCHS” or the “Charter School”) supports and encourages student participation in extracurricular activities and believes in recognizing exemplary individual achievement when appropriate. Therefore, on occasion, ECRCHS rewards individual students for accomplishments in extracurricular activities by presenting the student with a monetary reward (e.g., a gift card) intended to be used for educational purposes.

Student Agreement

As a condition of receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ I am receiving a monetary equivalent reward for an individual accomplishment.

_____ I intend to use the reward for educational purposes.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Parent/Legal Guardian Agreement

As a condition my student receiving of a monetary equivalent reward, I acknowledge that (please initial):

_____ My student is receiving a monetary equivalent reward for an individual accomplishment.

_____ I understand that my student shall use the reward only for educational purposes and I will help ensure this occurs.

_____ I voluntarily waive, release, and discharge any and all claims for damages against ECRCHS, El Camino Real Alliance, its officers, employees, and agents which I may have, or which hereafter may accrue, arising out of or related to use of this reward.

Reward Recipient Name: _____

Purpose of Reward: _____

Reward Description and Amount: _____

Student Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

ECRCHS Representative Signature: _____ Date: _____

APPENDIX II – CREDIT CARD RESPONSIBLE USE FORM

ECRA SCHOOL's CREDIT CARD RESPONSIBLE USE FORM

Usage Term _____ (academic year)

For Credit Card _____ (last four numbers only)

Employee Information: Name _____

Position _____

By signing below, you agree that you have read, reviewed and will abide by the terms of the Credit Card Responsibility Use Form. User agrees to the following:

- Employee must receive pre-approval before using the card for a specific purpose.
- Employee may not make any personal charges.
- Employee is responsible for maintaining all receipts. Along with the receipts, an appropriate description of each purchase must be provided.
- Employee is responsible for any late fees and/or interest the credit card company charges for failing to provide document within 10 days of the credit card statement's closing date.
- Employee must report any fraudulent, lost or stolen card immediately to the credit card company and ECRA

Employee Signature

Employee Name

Executive Director's Signature

Executive Director's Name

APPENDIX III – EXPENSE REQUEST FORM

APPENDIX IV – PURCHASE REQUEST FORM

Cover Sheet

Review and Vote on 3 Year Budget

Section:	II. Financial Review
Item:	F. Review and Vote on 3 Year Budget
Purpose:	Vote
Submitted by:	
Related Material:	FY 2020-2021 3 yr Updated Budget & Cash Flow.pdf

EL CAMINO REAL CHARTER HIGH
Multi-Year Projection

This charter school uses the following basis of accounting:

☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

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

Description	Object Code	2020-21	2021-22	2022-23	Notes
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	21,389,159.00	21,644,000.00	21,644,000.00	
Education Protection Account (EPA) - Current Year	8012	3,360,954.00	3,393,201.00	3,393,201.00	
State Aid - Prior Years	8019	-	-	-	
Transfers to Charter Schools in Lieu of Property Taxes	8096	9,873,090.00	9,967,819.00	9,967,819.00	
Other LCFF Transfers	8091, 8097	-	-	-	
Total, LCFF Sources		34,623,203.00	35,005,020.00	35,005,020.00	
2. Federal Revenues					
Special Education - Federal	8181, 8182	-	-	-	
Child Nutrition - Federal	8220	273,551.00	276,088.00	276,088.00	
Other Federal Revenues		-	-	-	
Title I		365,355.00	368,860.00	368,860.00	
Title II		74,517.00	75,232.00	75,232.00	
Title III - EL		7,668.00	7,741.00	7,741.00	
Title III - Immigrant		-	-	-	
Title IV		27,386.00	-	-	
Title V - PCSGP	8110, 8260-8299	-	-	-	
ESSER (CARES)		305,978.00	-	-	
GEER (CARES)		151,344.00	-	-	
CR (CARES)		1,375,560.00	-	-	
Interagency Contracts Between LEAs		700,207.00	706,925.00	706,925.00	
Other Federal Revenues		173,811.00	-	-	
Total, Federal Revenues		3,455,377.00	1,434,846.00	1,434,846.00	
3. Other State Revenues					
Special Education - State	8311	-	-	-	
Child Nutrition - State	8520	20,755.00	20,948.00	20,948.00	
State School Facilities Apportionments	8545	-	-	-	
Mandated Cost Reimbursement	8550	158,222.00	158,323.00	159,842.00	
State Lottery Revenue	8560	506,686.00	511,548.00	511,548.00	
ASES	8590	-	-	-	
Charter School Facility Grant	8590	-	-	-	
All Other State Revenues	8590	723,443.00	433,111.00	433,111.00	
Total, Other State Revenues		1,409,106.00	1,123,930.00	1,125,449.00	
4. Other Local Revenues					
Food Service Sales	8634	175,000.00	175,000.00	175,000.00	
All Other Sales	8639	250,000.00	-	-	

Multi-Year Projection

This charter school uses the following basis of accounting:

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

Description	Object Code	2020-21	2021-22	2022-23	Notes
Leases and Rentals	8650	-	-	-	
Interest	8660	100,000.00	100,000.00	100,000.00	
Donations	8682	-	-	-	
All Other Fees and Contracts	8689	2,217,091.00	2,238,364.00	2,238,364.00	
All Other Local Revenues	8699	450,000.00	600,000.00	600,000.00	
Transfers of Apportionments from Districts or Charter Schools	8791	-	-	-	
Total, Local Revenues		3,192,091.00	3,113,364.00	3,113,364.00	
5. TOTAL REVENUES		42,679,777.00	40,677,160.00	40,678,679.00	
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	12,744,823.00	12,514,219.00	12,617,723.00	
Certificated Pupil Support Salaries	1200	1,579,386.00	1,579,386.00	1,579,386.00	
Certificated Supervisors' and Administrators' Salaries	1300	1,036,372.00	1,015,062.00	1,029,270.00	
Other Certificated Salaries	1900	50,964.00	49,893.00	51,936.00	
Total, Certificated Salaries		15,411,545.00	15,158,560.00	15,278,315.00	
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	962,499.00	877,883.00	905,139.00	
Non-certificated Support Salaries	2200	1,479,165.00	1,470,377.00	1,491,696.00	
Non-certificated Supervisors' and Administrators' Sal.	2300	647,296.00	643,127.00	657,600.00	
Clerical and Office Salaries	2400	885,574.00	897,584.00	910,877.00	
Other Non-certificated Salaries	2900	71,250.00	71,250.00	71,250.00	
Total, Non-certificated Salaries		4,045,784.00	3,960,221.00	4,036,562.00	
3. Employee Benefits					
State Teachers' Retirement System, certificated	3101	2,533,709.00	2,472,546.00	2,815,251.00	
State Teachers' Retirement System, classified	3102	-	-	-	
Public Employees' Retirement System, certificated	3201	-	-	-	
Public Employees' Retirement System, classified	3202	684,417.00	760,006.00	865,929.00	
OASDI/Medicare/Alternative, certificated	3301	223,468.00	219,800.00	221,536.00	
OASDI/Medicare/Alternative, classified	3302	263,861.00	265,918.00	271,293.00	
Health & Welfare Benefits, certificated	3401	2,901,373.00	2,882,176.00	2,882,176.00	
Health & Welfare Benefits, classified	3402	906,752.00	906,752.00	906,752.00	
State Unemployment Insurance, certificated	3501	7,706.00	7,580.00	7,639.00	
State Unemployment Insurance, classified	3502	1,967.00	1,980.00	2,018.00	
Workers' Compensation Insurance, certificated	3601	188,285.00	185,195.00	186,658.00	
Workers' Compensation Insurance, classified	3602	48,065.00	48,383.00	49,315.00	
OPEB, Allocated, certificated	3701	2,598,387.00	2,555,733.00	2,575,925.00	
OPEB, Allocated, classified	3702	663,315.00	667,693.00	680,564.00	

Multi-Year Projection

This charter school uses the following basis of accounting:

☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

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

Description	Object Code	2020-21	2021-22	2022-23	Notes
Other Benefits, certificated	3901	-	-	-	
Other Benefits, classified	3902	13,671.00	13,671.00	13,671.00	
Total, Employee Benefits		11,034,976.00	10,987,433.00	11,478,727.00	
4. Books and Supplies					
Approved Textbooks & Core Curricula Materials	4100	128,917.00	132,785.00	136,769.00	
Books & Other Reference Materials	4200	44,966.00	46,315.00	47,705.00	
Materials & Supplies	4300	6,192.00	6,375.00	6,567.00	
Instructional Materials & Supplies	4325	279,540.00	287,931.00	296,568.00	
Office Supplies	4330	82,028.00	224,456.00	231,193.00	
Non Instructional Student Materials & Supplies	4345	586,559.00	604,163.00	622,283.00	
Noncapitalized Equipment	4400	1,045,241.00	976,600.00	755,900.00	
Student Food Services	4710	383,349.00	394,849.00	406,694.00	
Other Food	4720	47,706.00	49,139.00	50,615.00	
Total, Books and Supplies		2,604,498.00	2,722,613.00	2,554,294.00	
5. Services and Other Operating Expenditures					
Services & Other Operating Expenses	5000	-	-	-	
Subagreements for Services	5100	346,232.00	356,619.00	367,318.00	
Travel & Conferences	5200	25,000.00	25,752.00	26,525.00	
Dues & Memberships	5300	553,315.00	519,918.00	535,516.00	
Insurance	5400	258,886.00	266,653.00	274,653.00	
Operations & Housekeeping	5500	770,187.00	693,293.00	714,094.00	
Security	5520	301,877.00	310,933.00	320,262.00	
Equipment Leases	5605	696,306.00	367,195.00	378,210.00	
Rent	5610	11,021.00	11,352.00	11,690.00	
Repairs and Maintenance - Computers	5616	1,208.00	1,244.00	1,281.00	
Utilities	5620	-	-	-	
Other Rentals, Leases and Repairs 1	5631	7,094.00	7,306.00	7,525.00	
Other Services & Operating Expenses	5800	2,480.00	2,554.00	2,630.00	
Banking Fees	5809	215,278.00	221,734.00	228,385.00	
Business Services	5812	-	-	-	
Consultants - Instructional	5815	1,129,954.00	1,056,781.00	1,088,487.00	
Consultants - Non Instructional - Custom 1	5820	439,250.00	452,426.00	465,999.00	
District Oversight Fees	5824	335,096.00	350,050.00	350,050.00	
Field Trips Expenses	5830	262,476.00	340,359.00	350,575.00	
Fines and Penalties	5833	2,500.00	2,575.00	2,652.00	
Professional Development	5840	80,000.00	2,400.00	2,472.00	
Legal Fees	5845	280,676.00	269,097.00	277,171.00	
Licenses and Other Fees	5848	47,974.00	49,414.00	50,897.00	
Marketing and Student Recruiting	5851	25,000.00	25,750.00	26,522.00	

Multi-Year Projection

This charter school uses the following basis of accounting:

☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

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

Description	Object Code	2020-21	2021-22	2022-23	Notes
Payroll Fees	5857	80,232.00	82,639.00	85,118.00	
Prior Yr Exp (not accrued)	5861	-	-	-	
Special Education Encroachment	5872	649,907.00	669,404.00	689,486.00	
Substitutes	5884	281,587.00	290,035.00	298,736.00	
Bad Debt Expense	5898	-	-	-	
Communications	5900	166,993.00	172,002.00	177,161.00	
Total, Services and Other Operating Expenditures		6,970,529.00	6,547,485.00	6,733,415.00	
6. Capital Outlay					
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>					
Land and Land Improvements	6100-6170	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries		-	-	-	
	6300	-	-	-	
Equipment	6400	-	-	-	
Equipment Replacement	6500	-	-	-	
<i>Depreciation Expense (for full accrual only)</i>	6900	550,254.00	566,445.00	566,445.00	
Total, Capital Outlay		550,254.00	566,445.00	566,445.00	
7. Other Outgo					
Tuition to Other Schools	7110-7143	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AC	-	-	-	
All Other Transfers	7281-7299	-	-	-	
Debt Service:		-	-	-	
Interest	7438	31,280.00	31,613.00	24,068.00	
Principal	7439	-	-	-	
Other Outgo - Uncategorized Expense	7900	-	-	-	
Total, Other Outgo		31,280.00	31,613.00	24,068.00	
8. TOTAL EXPENDITURES		40,648,866.00	39,974,370.00	40,671,826.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,030,911.00	702,790.00	6,853.00	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)		-	-	-	
	8980-8999	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	

Multi-Year Projection

This charter school uses the following basis of accounting:

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

Description	Object Code	2020-21	2021-22	2022-23	Notes
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,030,911.00	702,790.00	6,853.00	
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	5,889,209.96	7,920,120.96	8,622,910.96	
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	
c. Adjusted Beginning Balance		5,889,209.96	7,920,120.96	8,622,910.96	
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,920,120.96	8,622,910.96	8,629,763.96	
Components of Ending Fund Balance (Optional):					
Nonspendable Revolving Cash (equals object 9130)	9711	-	-	-	
Nonspendable Stores (equals object 9320)	9712	-	-	-	
Nonspendable Prepaid Expenditures (equals object 9330)	9713	-	-	-	
Nonspendable All Others	9719	-	-	-	
Restricted Fund Balance	9740	-	-	-	
Committed Fund Balance	9750, 9760	-	-	-	
Assigned Fund Balance	9780	-	-	-	
Reserve for Economic Uncertainties	9789	2,032,443.30	1,998,718.50	2,033,591.30	
Undesignated/Unappropriated Amount	9790	5,887,677.66	6,624,192.46	6,596,172.66	

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

	July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
2020-2021																
Beginning Cash Balance	July 1 Cash =	7,222,141	5,566,278	7,437,672	7,755,885	8,449,419	7,852,714	7,414,231	7,946,623	7,287,873	6,205,792	5,344,447	3,354,005			
A. REVENUES																
1. LCFF Sources																
State Aid - Current Year	8011	-	1,069,458	1,069,458	1,925,024	1,925,024	1,925,024	1,925,024	1,925,024	904,761	346,504	346,504	346,504	7,680,850	21,389,159	21,389,159
Education Protection Account (EPA) - Current Year	8012	-	-	-	840,239	-	-	840,239	-	-	840,239	-	-	840,237	3,360,954	3,360,954
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	-	592,385	1,184,771	789,847	789,847	789,847	789,847	789,847	1,036,675	1,036,675	1,036,675	1,036,674	-	9,873,090	9,873,090
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		-	1,661,843	2,254,229	3,555,110	2,714,871	2,714,871	3,555,110	2,714,871	1,941,436	2,223,418	1,383,179	1,383,178	8,521,087	34,623,203	34,623,203
2. Federal Revenues																
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	21,884	21,884	21,884	21,884	21,884	21,884	21,884	21,884	21,884	54,711	273,551	273,551	-
Other Federal Revenues																
Title I		-	-	-	-	-	-	91,339	-	-	91,339	-	91,339	91,338	365,355	365,355
Title II		-	-	-	-	-	-	18,629	-	-	18,629	-	18,630	18,630	74,517	74,517
Title III - EL		-	-	-	-	-	-	1,917	-	-	1,917	-	-	3,834	7,668	7,668
Title III - Immigrant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title IV		-	-	-	-	-	-	6,847	-	-	6,847	-	-	13,692	27,386	27,386
Title V - PCSGP	8110, 8260-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CARES		-	-	-	-	-	-	-	-	-	-	-	-	305,978	305,978	305,978
GEER (CARES)		-	-	-	-	-	-	-	-	-	-	-	-	151,344	151,344	-
CR (CARES)		-	-	1,375,560	-	-	-	-	-	-	-	-	-	1,375,560	1,375,560	-
Interagency Services between LEAs		-	-	-	-	-	-	-	350,104	-	-	175,052	175,051	700,207	700,207	-
Other Federal Revenues		-	-	-	-	-	43,453	-	-	43,453	-	-	-	86,905	173,811	-
Total, Federal Revenues		-	-	1,397,444	21,884	21,884	21,884	184,069	21,884	371,988	184,069	21,884	306,904	901,483	3,455,377	3,455,377
3. Other State Revenues																
Special Education - State	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - State	8520	-	-	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	4,155	20,755	20,755	-
State School Facilities Apportionments	8545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Cost Reimbursement	8550	-	-	-	-	-	158,222	-	-	-	-	-	-	158,222	158,222	-
State Lottery Revenue	8560	-	-	-	-	-	-	126,672	-	-	126,672	-	-	253,342	506,686	-
ASES	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Facility Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other State Revenues	8590	-	-	-	-	-	-	-	-	-	-	-	-	723,443	723,443	-
Total, Other State Revenues		-	-	1,660	1,660	1,660	159,882	128,332	1,660	1,660	128,332	1,660	1,660	980,940	1,409,106	-
4. Other Local Revenues																
Food Service Sales	8634	-	-	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	-	175,000	175,000	-
All Other Sales	8639	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	250,000	250,000	-
Leases and Rentals	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	100,000	100,000	-
Net Increase (Decrease) in FMV of Investments	8662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interagency Services between LEAs	8677	-	-	221,709	221,709	221,709	221,709	221,709	221,709	221,709	221,709	221,709	-	2,217,091	2,217,091	-
All Other Local Revenues	8699	-	-	450,000	-	-	-	-	-	-	-	-	-	450,000	450,000	-
Transfers of Apportionments from Districts or Charter Schools	8791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Local Revenues		-	-	274,209	274,209	274,209	274,209	274,209	274,209	274,209	274,209	274,209	-	3,192,091	3,192,091	-
5. TOTAL REVENUES		-	1,661,843	3,927,542	4,302,863	3,012,624	3,170,846	4,141,720	3,012,624	2,589,293	2,810,028	1,680,932	1,965,951	10,403,510	42,679,777	42,679,777
B. EXPENDITURES																
1. Certificated Salaries																
Certificated Teachers' Salaries	1100	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	1,062,069	-	12,744,823	12,744,823	-
Certificated Pupil Support Salaries	1200	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	-	1,579,386	1,579,386	-
Certificated Supervisors' and Administrators' Salaries	1300	86,364	86,364	86,364	86,364	86,364	86,364	86,364	86,364	86,364	86,364	86,368	-	1,036,372	1,036,372	-
Other Certificated Salaries	1900	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	-	50,964	50,964	-
Total, Certificated Salaries	1000-1999	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,296	1,284,289	-	15,411,545	15,411,545	-
2. Non-certificated Salaries																
Non-certificated Instructional Aides' Salaries	2100	80,208	80,208	80,208	80,208	80,208	80,208	80,208	80,208	80,208	80,208	80,211	-	962,499	962,499	-
Non-certificated Support Salaries	2200	123,264	123,264	123,264	123,264	123,264	123,264	123,264	123,264	123,264	123,264	123,261	-	1,479,165	1,479,165	-
Non-certificated Supervisors' and Administrators' Sal.	2300	53,941	53,941	53,941	53,941	53,941	53,941	53,941	53,941	53,941	53,941	53,945	-	647,296	647,296	-
Clerical and Office Salaries	2400	73,798	73,798	73,798	73,798	73,798	73,798	73,798	73,798	73,798	73,798	73,796	-	885,574	885,574	-
Other Non-certificated Salaries	2900	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,932	-	71,250	71,250	-
Total, Non-certificated Salaries	2000-2999	337,149	337,149	337,149	337,149	337,149	337,149	337,149	337,149	337,149	337,149	337,145	-	4,045,784	4,045,784	-
3. Employee Benefits																
State Teachers' Retirement System, certificated	3101	211,142	211,142	211,142	211,142	211,142	211,142	211,142	211,142	211,142	211,142	211,147	-	2,533,709	2,533,709	-
State Teachers' Retirement System, classified	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, certificated	3201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, classified	3202	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,032	-	684,417	684,417	-
OASDI/Medicare/Alternative, certificated	3301	18,622	18,622	18,622	18,622	18,622	18,622	18,622	18,622	18,622	18,622	18,626	-	223,468	223,468	-
OASDI/Medicare/Alternative, classified	3302	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,993	-	263,861	263,861	-
Health & Welfare Benefits, certificated	3401	241,781	241,781	241,781	241,781	241,781	241,781	241,781	241,781	241,781	241,781	241,782	-	2,901,373	2,901,373	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Health & Welfare Benefits, classified	3402	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,559	-	906,752	906,752	-
State Unemployment Insurance, certificated	3501	642	642	642	642	642	642	642	642	642	642	642	644	-	7,706	7,706	-
State Unemployment Insurance, classified	3502	164	164	164	164	164	164	164	164	164	164	164	163	-	1,967	1,967	-
Workers' Compensation Insurance, certificated	3601	15,690	15,690	15,690	15,690	15,690	15,690	15,690	15,690	15,690	15,690	15,690	15,695	-	188,285	188,285	-
Workers' Compensation Insurance, classified	3602	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,010	-	48,065	48,065	-
OPEB, Allocated, certificated	3701	216,532	216,532	216,532	216,532	216,532	216,532	216,532	216,532	216,532	216,532	216,532	216,535	-	2,598,387	2,598,387	-
OPEB, Allocated, classified	3702	55,276	55,276	55,276	55,276	55,276	55,276	55,276	55,276	55,276	55,276	55,276	55,279	-	663,315	663,315	-
Other Benefits, certificated	3901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Benefits, classified	3902	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,142	-	13,671	13,671	-
Total, Employee Benefits	3000-3999	919,579	919,579	919,579	919,579	919,579	919,579	919,579	919,579	919,579	919,579	919,579	919,607	-	11,034,976	11,034,976	-
4. Books and Supplies																	
Approved Textbooks & Core Curricula Materials	4100	10,743	10,743	10,743	10,743	10,743	10,743	10,743	10,743	10,743	10,743	10,743	10,744	-	128,917	128,917	-
Books & Other Reference Materials	4200	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,749	-	44,966	44,966	-
Materials & Supplies	4300	516	516	516	516	516	516	516	516	516	516	516	516	-	6,192	6,192	-
Instructional Materials & Supplies	4325	23,295	23,295	23,295	23,295	23,295	23,295	23,295	23,295	23,295	23,295	23,295	23,295	-	279,540	279,540	-
Office Supplies	4330	6,836	6,836	6,836	6,836	6,836	6,836	6,836	6,836	6,836	6,836	6,836	6,832	-	82,028	82,028	-
Non Instructional Student Materials & Supplies	4345	48,880	48,880	48,880	48,880	48,880	48,880	48,880	48,880	48,880	48,880	48,880	48,879	-	586,559	586,559	-
Noncapitalized Equipment	4400	87,103	87,103	87,103	87,103	87,103	87,103	87,103	87,103	87,103	87,103	87,103	87,108	-	1,045,241	1,045,241	-
Student Food Services	4710	31,946	31,946	31,946	31,946	31,946	31,946	31,946	31,946	31,946	31,946	31,946	31,943	-	383,349	383,349	-
Other Food	4720	3,976	3,976	3,976	3,976	3,976	3,976	3,976	3,976	3,976	3,976	3,976	3,970	-	47,706	47,706	-
Total, Books and Supplies	4000-4999	217,042	217,042	217,042	217,042	217,042	217,042	217,042	217,042	217,042	217,042	217,042	217,036	-	2,604,498	2,604,498	-
5. Services and Other Operating Expenditures																	
Services & Other Operating Expenses	5000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subagreements for Services	5100	28,853	28,853	28,853	28,853	28,853	28,853	28,853	28,853	28,853	28,853	28,853	28,849	-	346,232	346,232	-
Travel & Conferences	5200	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,087	-	25,000	25,000	-
Dues & Memberships	5300	46,110	46,110	46,110	46,110	46,110	46,110	46,110	46,110	46,110	46,110	46,110	46,105	-	553,315	553,315	-
Insurance	5400	21,574	21,574	21,574	21,574	21,574	21,574	21,574	21,574	21,574	21,574	21,574	21,572	-	258,886	258,886	-
Operations & Housekeeping	5500	64,182	64,182	64,182	64,182	64,182	64,182	64,182	64,182	64,182	64,182	64,182	64,185	-	770,187	770,187	-
Security	5520	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,156	25,161	-	301,877	301,877	-
Equipment Leases	5605	58,026	58,026	58,026	58,026	58,026	58,026	58,026	58,026	58,026	58,026	58,026	58,020	-	696,306	696,306	-
Rent	5610	918	918	918	918	918	918	918	918	918	918	918	923	-	11,021	11,021	-
Repairs and Maintenance - Computers	5616	101	101	101	101	101	101	101	101	101	101	101	97	-	1,208	1,208	-
Utilities	5620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rentals, Leases and Repairs 1	5631	591	591	591	591	591	591	591	591	591	591	591	593	-	7,094	7,094	-
Other Services & Operating Expenses	5800	207	207	207	207	207	207	207	207	207	207	207	203	-	2,480	2,480	-
Banking Fees	5809	17,940	17,940	17,940	17,940	17,940	17,940	17,940	17,940	17,940	17,940	17,940	17,938	-	215,278	215,278	-
Business Services	5812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants - Instructional	5815	94,163	94,163	94,163	94,163	94,163	94,163	94,163	94,163	94,163	94,163	94,163	94,161	-	1,129,954	1,129,954	-
Consultants - Non Instructional - Custom 1	5820	36,604	36,604	36,604	36,604	36,604	36,604	36,604	36,604	36,604	36,604	36,604	36,606	-	439,250	439,250	-
District Oversight Fees	5824	27,925	27,925	27,925	27,925	27,925	27,925	27,925	27,925	27,925	27,925	27,925	27,921	-	335,096	335,096	-
Field Trips Expenses	5830	21,873	21,873	21,873	21,873	21,873	21,873	21,873	21,873	21,873	21,873	21,873	21,873	-	262,476	262,476	-
Fines and Penalties	5833	208	208	208	208	208	208	208	208	208	208	208	212	-	2,500	2,500	-
Professional Development	5840	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,663	-	80,000	80,000	-
Legal Fees	5845	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,386	-	280,676	280,676	-
Licenses and Other Fees	5848	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,998	3,996	-	47,974	47,974	-
Marketing and Student Recruiting	5851	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,087	-	25,000	25,000	-
Payroll Fees	5857	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	-	80,232	80,232	-
Prior Yr Exp (not accrued)	5861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Encroachment	5872	54,159	54,159	54,159	54,159	54,159	54,159	54,159	54,159	54,159	54,159	54,159	54,158	-	649,907	649,907	-
Substitutes	5884	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,461	-	281,587	281,587	-
Bad Debt Expense	5898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	5900	13,916	13,916	13,916	13,916	13,916	13,916	13,916	13,916	13,916	13,916	13,916	13,917	-	166,993	166,993	-
Total, Services and Other Operating Expenditures	5000-5999	580,879	580,879	580,879	580,879	580,879	580,879	580,879	580,879	580,879	580,879	580,879	580,860	-	6,970,529	6,970,529	-
6. Capital Outlay																	
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>																	
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
Total, Capital Outlay	6000-6599	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:																	
Interest	7438	-	-	3,180	3,180	3,180	3,180	3,180	3,180	3,128	3,076	3,025	2,971	-	31,280	31,280	-
Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo - Uncategorized Expense	7900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Total, Other Outgo	7100-7299	-	-	3,180	3,180	3,180	3,180	3,180	3,180	3,128	3,076	3,025	2,971	-	31,280	31,280	-
8. TOTAL EXPENDITURES		3,386,149	3,386,149	3,389,329	3,389,329	3,389,329	3,389,329	3,389,329	3,389,329	3,389,277	3,389,225	3,389,174	3,389,108	-	40,665,056	40,665,056	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		(3,386,149)	(1,724,306)	538,213	913,534	(376,705)	(218,483)	752,391	(376,705)	(799,984)	(579,197)	(1,708,242)	(1,423,156)	10,403,510	2,014,721	2,014,721	-
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,386,149)	(1,724,306)	538,213	913,534	(376,705)	(218,483)	752,391	(376,705)	(799,984)	(579,197)	(1,708,242)	(1,423,156)	10,403,510	2,014,721	2,014,721	-
F. BALANCE SHEET TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE	3,749,169	3,749,169															
2. PREPAID EXPENDITURES	842,971	842,971															
3. ACCOUNTS PAYABLE	2,641,854	2,641,854															
4. LOANS PAYABLE- (PPP Loan proceeds)			(3,815,700)						62,045	62,097	62,148	62,200	62,252				
5. OTHER ADJUSTMENTS (OPEB Funding)		220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000				
NET BALANCE SHEET TRANSACTIONS		1,730,286	3,595,700	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)	(282,045)	(282,097)	(282,148)	(282,200)	(282,252)	-	-	-	-
G. ENDING CASH BALANCE		5,566,278	7,437,672	7,755,885	8,449,419	7,852,714	7,414,231	7,946,623	7,287,873	6,205,792	5,344,447	3,354,005	1,648,596				

Budget Cash Flow - 2021-22

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Beginning Cash Balance	July 1 Cash =	1,648,596	3,495,632	2,845,379	3,068,295	5,206,558	5,468,764	5,033,777	5,529,612	4,936,304	4,596,779	4,992,936	4,299,947				
A. REVENUES																	
1. LCFF Sources																	
State Aid - Current Year	8011	-	1,082,200	1,082,200	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	21,644,000	21,644,000	-
Education Protection Account (EPA) - Current Year	8012	-	-	-	848,300	-	-	848,300	-	-	848,300	-	-	848,301	3,393,201	3,393,201	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	-	598,069	1,196,138	797,426	797,426	797,426	797,426	797,426	697,747	697,747	697,747	697,747	1,395,494	9,967,819	9,967,819	-
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		-	1,680,269	2,278,338	3,593,686	2,745,386	2,745,386	3,593,686	2,745,386	2,645,707	3,494,007	2,645,707	2,645,707	4,191,755	35,005,020	35,005,020	-
2. Federal Revenues																	
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	55,218	276,088	276,088	-
Other Federal Revenues																	
Title I		-	-	-	-	-	-	92,215	-	-	92,215	-	92,215	92,215	368,860	368,860	-
Title II		-	-	-	-	-	-	18,808	-	-	18,808	-	18,808	18,808	75,232	75,232	-
Title III - EL		-	-	-	-	-	-	1,935	-	-	1,935	-	3,871	7,741	7,741	-	-
Title III - Immigrant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title IV		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title V - PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CARES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interagency Services between LEAs		-	-	-	-	-	-	-	-	353,463	-	-	176,731	176,731	706,925	706,925	-
Other Federal Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Federal Revenues		-	-	22,087	22,087	22,087	22,087	135,045	22,087	375,550	135,045	22,087	309,841	346,843	1,434,846	1,434,846	-
3. Other State Revenues																	
Special Education - State	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - State	8520	-	-	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	4,188	20,948	20,948	-
State School Facilities Apportionments	8545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Cost Reimbursement	8550	-	-	-	-	-	158,323	-	-	-	-	-	-	-	158,323	158,323	-
State Lottery Revenue	8560	-	-	-	-	-	-	127,887	-	-	127,887	-	-	255,774	511,548	511,548	-
ASES	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Facility Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other State Revenues	8590	-	-	-	-	-	-	-	-	-	-	-	-	433,111	433,111	433,111	-
Total, Other State Revenues		-	-	1,676	1,676	1,676	159,999	129,563	1,676	1,676	129,563	1,676	1,676	693,073	1,123,930	1,123,930	-
4. Other Local Revenues																	
Food Service Sales	8634	-	-	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	-	175,000	175,000	-
All Other Sales	8639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases and Rentals	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	100,000	100,000	-
Net Increase (Decrease) in FMV of Investments	8662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interagency Services between LEAs	8677	-	-	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	-	2,238,364	2,238,364	-
All Other Local Revenues	8699	-	-	-	600,000	-	-	-	-	-	-	-	-	-	600,000	600,000	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Transfers of Apportionments from Districts or Charter Schools		8791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Local Revenues		-	-	251,336	851,336	251,336	251,336	251,336	251,336	251,336	251,336	251,336	251,336	-	3,113,364	3,113,364	-
5. TOTAL REVENUES		-	1,680,269	2,553,437	4,468,785	3,020,485	3,178,808	4,109,630	3,020,485	3,274,269	4,009,951	2,920,806	3,208,560	5,231,671	40,677,160	40,677,160	-
B. EXPENDITURES																	
1. Certificated Salaries																	
Certificated Teachers' Salaries	1100	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	1,042,852	-	12,514,219	12,514,219	-
Certificated Pupil Support Salaries	1200	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	-	1,579,386	1,579,386	-
Certificated Supervisors' and Administrators' Salaries	1300	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	84,589	-	1,015,062	1,015,062	-
Other Certificated Salaries	1900	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,155	-	49,893	49,893	-
Total, Certificated Salaries	1000-1999	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,215	1,263,195	-	15,158,560	15,158,560	-
2. Non-certificated Salaries																	
Non-certificated Instructional Aides' Salaries	2100	73,157	73,157	73,157	73,157	73,157	73,157	73,157	73,157	73,157	73,157	73,157	73,156	-	877,883	877,883	-
Non-certificated Support Salaries	2200	122,531	122,531	122,531	122,531	122,531	122,531	122,531	122,531	122,531	122,531	122,531	122,536	-	1,470,377	1,470,377	-
Non-certificated Supervisors' and Administrators' Sal.	2300	53,594	53,594	53,594	53,594	53,594	53,594	53,594	53,594	53,594	53,594	53,594	53,593	-	643,127	643,127	-
Clerical and Office Salaries	2400	74,799	74,799	74,799	74,799	74,799	74,799	74,799	74,799	74,799	74,799	74,799	74,795	-	897,584	897,584	-
Other Non-certificated Salaries	2900	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,932	-	71,250	71,250	-
Total, Non-certificated Salaries	2000-2999	330,019	330,019	330,019	330,019	330,019	330,019	330,019	330,019	330,019	330,019	330,019	330,012	-	3,960,221	3,960,221	-
3. Employee Benefits																	
State Teachers' Retirement System, certificated	3101	206,046	206,046	206,046	206,046	206,046	206,046	206,046	206,046	206,046	206,046	206,046	206,040	-	2,472,546	2,472,546	-
State Teachers' Retirement System, classified	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, certificated	3201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, classified	3202	63,334	63,334	63,334	63,334	63,334	63,334	63,334	63,334	63,334	63,334	63,334	63,332	-	760,006	760,006	-
OASDI/Medicare/Alternative, certificated	3301	18,317	18,317	18,317	18,317	18,317	18,317	18,317	18,317	18,317	18,317	18,317	18,313	-	219,800	219,800	-
OASDI/Medicare/Alternative, classified	3302	22,160	22,160	22,160	22,160	22,160	22,160	22,160	22,160	22,160	22,160	22,158	-	-	265,918	265,918	-
Health & Welfare Benefits, certificated	3401	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,185	-	2,882,176	2,882,176	-
Health & Welfare Benefits, classified	3402	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,559	-	906,752	906,752	-
State Unemployment Insurance, certificated	3501	632	632	632	632	632	632	632	632	632	632	632	628	-	7,580	7,580	-
State Unemployment Insurance, classified	3502	165	165	165	165	165	165	165	165	165	165	165	165	-	1,980	1,980	-
Workers' Compensation Insurance, certificated	3601	15,433	15,433	15,433	15,433	15,433	15,433	15,433	15,433	15,433	15,433	15,433	15,432	-	185,195	185,195	-
Workers' Compensation Insurance, classified	3602	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,031	-	48,383	48,383	-
OPEB, Allocated, certificated	3701	212,978	212,978	212,978	212,978	212,978	212,978	212,978	212,978	212,978	212,978	212,978	212,975	-	2,555,733	2,555,733	-
OPEB, Allocated, classified	3702	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,641	55,642	-	667,693	667,693	-
Other Benefits, certificated	3901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Benefits, classified	3902	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,142	-	13,671	13,671	-
Total, Employee Benefits	3000-3999	915,621	915,621	915,621	915,621	915,621	915,621	915,621	915,621	915,621	915,621	915,621	915,602	-	10,987,433	10,987,433	-
4. Books and Supplies																	
Approved Textbooks & Core Curricula Materials	4100	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,065	11,070	-	132,785	132,785	-
Books & Other Reference Materials	4200	3,860	3,860	3,860	3,860	3,860	3,860	3,860	3,860	3,860	3,860	3,860	3,855	-	46,315	46,315	-
Materials & Supplies	4300	531	531	531	531	531	531	531	531	531	531	531	534	-	6,375	6,375	-
Instructional Materials & Supplies	4325	23,994	23,994	23,994	23,994	23,994	23,994	23,994	23,994	23,994	23,994	23,994	23,997	-	287,931	287,931	-
Office Supplies	4330	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	18,705	-	224,456	224,456	-
Non Instructional Student Materials & Supplies	4345	50,347	50,347	50,347	50,347	50,347	50,347	50,347	50,347	50,347	50,347	50,347	50,346	-	604,163	604,163	-
Noncapitalized Equipment	4400	81,383	81,383	81,383	81,383	81,383	81,383	81,383	81,383	81,383	81,383	81,383	81,387	-	976,600	976,600	-
Student Food Services	4710	32,904	32,904	32,904	32,904	32,904	32,904	32,904	32,904	32,904	32,904	32,904	32,905	-	394,849	394,849	-
Other Food	4720	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,094	-	49,139	49,139	-
Total, Books and Supplies	4000-4999	226,884	226,884	226,884	226,884	226,884	226,884	226,884	226,884	226,884	226,884	226,884	226,889	-	2,722,613	2,722,613	-
5. Services and Other Operating Expenditures																	
Services & Other Operating Expenses	5000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subagreements for Services	5100	29,718	29,718	29,718	29,718	29,718	29,718	29,718	29,718	29,718	29,718	29,718	29,721	-	356,619	356,619	-
Travel & Conferences	5200	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	-	25,752	25,752	-
Dues & Memberships	5300	43,327	43,327	43,327	43,327	43,327	43,327	43,327	43,327	43,327	43,327	43,327	43,321	-	519,918	519,918	-
Insurance	5400	22,221	22,221	22,221	22,221	22,221	22,221	22,221	22,221	22,221	22,221	22,221	22,222	-	266,653	266,653	-
Operations & Housekeeping	5500	57,774	57,774	57,774	57,774	57,774	57,774	57,774	57,774	57,774	57,774	57,774	57,779	-	693,293	693,293	-
Security	5520	25,911	25,911	25,911	25,911	25,911	25,911	25,911	25,911	25,911	25,911	25,911	25,912	-	310,933	310,933	-
Equipment Leases	5605	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,600	30,595	-	367,195	367,195	-
Rent	5610	946	946	946	946	946	946	946	946	946	946	946	946	-	11,352	11,352	-
Repairs and Maintenance - Computers	5616	104	104	104	104	104	104	104	104	104	104	104	100	-	1,244	1,244	-
Utilities	5620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rentals, Leases and Repairs 1	5631	609	609	609	609	609	609	609	609	609	609	609	607	-	7,306	7,306	-
Other Services & Operating Expenses	5800	213	213	213	213	213	213	213	213	213	213	213	211	-	2,554	2,554	-
Banking Fees	5809	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,476	-	221,734	221,734	-
Business Services	5812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants - Instructional	5815	88,065	88,065	88,065	88,065	88,065	88,065	88,065	88,065	88,065	88,065	88,065	88,066	-	1,056,781	1,056,781	-
Consultants - Non Instructional - Custom 1	5820	37,702	37,702	37,702	37,702	37,702	37,702	37,702	37,702	37,702	37,702	37,702	37,704	-	452,426	452,426	-
District Oversight Fees	5824	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,169	-	350,050	350,050	-
Field Trips Expenses	5830	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,363	28,366	-	340,359	340,359	-
Fines and Penalties	5833	215	215	215	215	215	215	215	215	215	215	215	210	-	2,575	2,575	-
Professional Development	5840	200	200	200	200	200	200	200	200	200	200	200	200	-	2,400	2,400	-
Legal Fees	5845	22,425	22,425	22,425	22,425	22,425	22,425	22,425	22,425	22,425	22,425	22,425	22,422	-	269,097	269,097	-
Licenses and Other Fees	5848	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,116	-	49,414	49,414	-
Marketing and Student Recruiting	5851	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,144	-	25,750	25,750	-
Payroll Fees	5857	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,882	-	82,639	82,639	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Prior Yr Exp (not accrued)	5861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Encroachment	5872	55,784	55,784	55,784	55,784	55,784	55,784	55,784	55,784	55,784	55,784	55,784	55,780	-	669,404	669,404	-
Substitutes	5884	24,170	24,170	24,170	24,170	24,170	24,170	24,170	24,170	24,170	24,170	24,170	24,165	-	290,035	290,035	-
Bad Debt Expense	5898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	5900	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,334	14,328	-	172,002	172,002	-
Total, Services and Other Operating Expenditures	5000-5999	545,627	545,627	545,627	545,627	545,627	545,627	545,627	545,627	545,627	545,627	545,627	545,588	-	6,547,485	6,547,485	-
6. Capital Outlay																	
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>																	
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
Total, Capital Outlay	6000-6599	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:																	
Interest	7438	2,921	2,869	2,817	2,765	2,713	2,661	2,609	2,556	2,504	2,452	2,400	2,346	-	31,613	31,613	-
Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo - Uncategorized Expense	7900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Other Outgo	7100-7299	2,921	2,869	2,817	2,765	2,713	2,661	2,609	2,556	2,504	2,452	2,400	2,346	-	31,613	31,613	-
8. TOTAL EXPENDITURES		3,331,491	3,331,439	3,331,387	3,331,335	3,331,283	3,331,231	3,331,179	3,331,126	3,331,074	3,331,022	3,330,970	3,330,832	-	39,974,369	39,974,369	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		(3,331,491)	(1,651,170)	(777,950)	1,137,450	(310,798)	(152,423)	778,451	(310,641)	(56,805)	678,929	(410,164)	(122,271)	5,231,671	702,791	702,791	-
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,331,491)	(1,651,170)	(777,950)	1,137,450	(310,798)	(152,423)	778,451	(310,641)	(56,805)	678,929	(410,164)	(122,271)	5,231,671	702,791	702,791	-
F. BALANCE SHEET TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE	10,403,510	5,460,831	1,283,273	1,283,273	1,283,273	855,515									237,345		
2. PREPAID EXPENDITURES	-	-	-	-	-	-											
3. ACCOUNTS PAYABLE	-	-	-	-	-	-											
4. LOANS PAYABLE	62,304	62,356	62,408	62,460	62,512	62,564	62,616	62,668	62,720	62,773	62,825	62,877					
5. OTHER ADJUSTMENTS	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000					
NET BALANCE SHEET TRANSACTIONS		5,178,527	1,000,917	1,000,865	1,000,813	573,003	(282,564)	(282,616)	(282,668)	(282,720)	(282,773)	(282,825)	(282,877)	-	237,345	-	-
G. ENDING CASH BALANCE		3,495,632	2,845,379	3,068,295	5,206,558	5,468,764	5,033,777	5,529,612	4,936,304	4,596,779	4,992,936	4,299,947	3,894,799				

Budget Cash Flow - 2022-23

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Beginning Cash Balance	July 1 Cash =	3,894,799	5,026,895	3,034,626	1,915,524	2,711,772	2,059,718	1,567,507	2,004,599	1,352,545	954,277	1,291,690	539,957				
A. REVENUES																	
1. LCFF Sources																	
State Aid - Current Year	8011	-	1,082,200	1,082,200	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	1,947,960	21,644,000	21,644,000	-
Education Protection Account (EPA) - Current Year	8012	-	-	-	848,300	-	-	848,300	-	-	848,300	-	-	848,301	3,393,201	3,393,201	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	-	598,069	1,196,138	797,426	797,426	797,426	797,426	797,426	697,747	697,747	697,747	697,747	1,395,494	9,967,819	9,967,819	-
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		-	1,680,269	2,278,338	3,593,686	2,745,386	2,745,386	3,593,686	2,745,386	2,645,707	3,494,007	2,645,707	2,645,707	4,191,755	35,005,020	35,005,020	-
2. Federal Revenues																	
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	22,087	55,218	276,088	276,088	-
Other Federal Revenues																	
Title I		-	-	-	-	-	-	92,215	-	-	92,215	-	92,215	92,215	368,860	368,860	-
Title II		-	-	-	-	-	-	18,808	-	-	18,808	-	18,808	18,808	75,232	75,232	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Title III - EL	8110, 8260-8299	-	-	-	-	-	-	1,935	-	-	1,935	-	-	3,871	7,741	7,741	-
Title III - Immigrant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title IV		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title V - PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CARES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interagency Services between LEAs		-	-	-	-	-	-	-	-	353,463	-	-	176,731	176,731	706,925	706,925	-
Other Federal Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Federal Revenues		-	-	22,087	22,087	22,087	22,087	135,045	22,087	375,550	135,045	22,087	309,841	346,843	1,434,846	1,434,846	-
3. Other State Revenues																	
Special Education - State	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Nutrition - State	8520	-	-	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	4,188	20,948	20,948	-
State School Facilities Apportionments	8545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandated Cost Reimbursement	8550	-	-	-	-	-	159,842	-	-	-	-	-	-	-	159,842	159,842	-
State Lottery Revenue	8560	-	-	-	-	-	-	127,887	-	-	127,887	-	-	255,774	511,548	511,548	-
ASES	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Facility Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other State Revenues	8590	-	-	-	-	-	-	-	-	-	-	-	-	433,111	433,111	433,111	-
Total, Other State Revenues		-	-	1,676	1,676	1,676	161,518	129,563	1,676	1,676	129,563	1,676	1,676	693,073	1,125,449	1,125,449	-
4. Other Local Revenues																	
Food Service Sales	8634	-	-	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	-	175,000	175,000	-
All Other Sales	8639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases and Rentals	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8660	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	100,000	100,000	-
Net Increase (Decrease) in FMV of Investments	8662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interagency Services between LEAs	8677	-	-	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	223,836	-	2,238,364	2,238,364	-
All Other Local Revenues	8699	-	-	-	600,000	-	-	-	-	-	-	-	-	-	600,000	600,000	-
Transfers of Apportionments from Districts or Charter Schools	8791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Local Revenues		-	-	251,336	851,336	251,336	251,336	251,336	251,336	251,336	251,336	251,336	251,336	-	3,113,364	3,113,364	-
5. TOTAL REVENUES		-	1,680,269	2,553,437	4,468,785	3,020,485	3,180,327	4,109,630	3,020,485	3,274,269	4,009,951	2,920,806	3,208,560	5,231,671	40,678,679	40,678,679	-
B. EXPENDITURES																	
1. Certificated Salaries																	
Certificated Teachers' Salaries	1100	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,477	1,051,476	-	12,617,723	12,617,723	-
Certificated Pupil Support Salaries	1200	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,616	131,610	-	1,579,386	1,579,386	-
Certificated Supervisors' and Administrators' Salaries	1300	85,773	85,773	85,773	85,773	85,773	85,773	85,773	85,773	85,773	85,773	85,773	85,767	-	1,029,270	1,029,270	-
Other Certificated Salaries	1900	4,328	4,328	4,328	4,328	4,328	4,328	4,328	4,328	4,328	4,328	4,328	4,328	-	51,936	51,936	-
Total, Certificated Salaries	1000-1999	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,194	1,273,181	-	15,278,315	15,278,315	-
2. Non-certificated Salaries																	
Non-certificated Instructional Aides' Salaries	2100	75,428	75,428	75,428	75,428	75,428	75,428	75,428	75,428	75,428	75,428	75,428	75,431	-	905,139	905,139	-
Non-certificated Support Salaries	2200	124,308	124,308	124,308	124,308	124,308	124,308	124,308	124,308	124,308	124,308	124,308	124,308	-	1,491,696	1,491,696	-
Non-certificated Supervisors' and Administrators' Sal.	2300	54,800	54,800	54,800	54,800	54,800	54,800	54,800	54,800	54,800	54,800	54,800	54,800	-	657,600	657,600	-
Clerical and Office Salaries	2400	75,906	75,906	75,906	75,906	75,906	75,906	75,906	75,906	75,906	75,906	75,906	75,911	-	910,877	910,877	-
Other Non-certificated Salaries	2900	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,938	5,932	-	71,250	71,250	-
Total, Non-certificated Salaries	2000-2999	336,380	336,380	336,380	336,380	336,380	336,380	336,380	336,380	336,380	336,380	336,380	336,382	-	4,036,562	4,036,562	-
3. Employee Benefits																	
State Teachers' Retirement System, certificated	3101	234,604	234,604	234,604	234,604	234,604	234,604	234,604	234,604	234,604	234,604	234,604	234,607	-	2,815,251	2,815,251	-
State Teachers' Retirement System, classified	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, certificated	3201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, classified	3202	72,161	72,161	72,161	72,161	72,161	72,161	72,161	72,161	72,161	72,161	72,161	72,158	-	865,929	865,929	-
OASDI/Medicare/Alternative, certificated	3301	18,461	18,461	18,461	18,461	18,461	18,461	18,461	18,461	18,461	18,461	18,461	18,465	-	221,536	221,536	-
OASDI/Medicare/Alternative, classified	3302	22,608	22,608	22,608	22,608	22,608	22,608	22,608	22,608	22,608	22,608	22,608	22,605	-	271,293	271,293	-
Health & Welfare Benefits, certificated	3401	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,181	240,185	-	2,882,176	2,882,176	-
Health & Welfare Benefits, classified	3402	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,563	75,559	-	906,752	906,752	-
State Unemployment Insurance, certificated	3501	637	637	637	637	637	637	637	637	637	637	637	632	-	7,639	7,639	-
State Unemployment Insurance, classified	3502	168	168	168	168	168	168	168	168	168	168	168	170	-	2,018	2,018	-
Workers' Compensation Insurance, certificated	3601	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,553	-	186,658	186,658	-
Workers' Compensation Insurance, classified	3602	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,105	-	49,315	49,315	-
OPEB, Allocated, certificated	3701	214,660	214,660	214,660	214,660	214,660	214,660	214,660	214,660	214,660	214,660	214,660	214,665	-	2,575,925	2,575,925	-
OPEB, Allocated, classified	3702	56,714	56,714	56,714	56,714	56,714	56,714	56,714	56,714	56,714	56,714	56,714	56,710	-	680,564	680,564	-
Other Benefits, certificated	3901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Benefits, classified	3902	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,142	-	13,671	13,671	-
Total, Employee Benefits	3000-3999	956,561	956,561	956,561	956,561	956,561	956,561	956,561	956,561	956,561	956,561	956,561	956,556	-	11,478,727	11,478,727	-
4. Books and Supplies																	
Approved Textbooks & Core Curricula Materials	4100	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,402	-	136,769	136,769	-
Books & Other Reference Materials	4200	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,980	-	47,705	47,705	-
Materials & Supplies	4300	547	547	547	547	547	547	547	547	547	547	547	550	-	6,567	6,567	-
Instructional Materials & Supplies	4325	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	-	296,568	296,568	-
Office Supplies	4330	19,266	19,266	19,266	19,266	19,266	19,266	19,266	19,266	19,266	19,266	19,266	19,267	-	231,193	231,193	-
Non Instructional Student Materials & Supplies	4345	51,857	51,857	51,857	51,857	51,857	51,857	51,857	51,857	51,857	51,857	51,857	51,856	-	622,283	622,283	-
Noncapitalized Equipment	4400	62,992	62,992	62,992	62,992	62,992	62,992	62,992	62,992	62,992	62,992	62,992	62,988	-	755,900	755,900	-
Student Food Services	4710	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,891	33,893	-	406,694	406,694	-

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Other Food	4720	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,217	-	50,615	50,615	-
Total, Books and Supplies	4000-4999	212,857	212,857	212,857	212,857	212,857	212,857	212,857	212,857	212,857	212,857	212,857	212,867	-	2,554,294	2,554,294	-
5. Services and Other Operating Expenditures																	
Services & Other Operating Expenses	5000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subagreements for Services	5100	30,610	30,610	30,610	30,610	30,610	30,610	30,610	30,610	30,610	30,610	30,610	30,608	-	367,318	367,318	-
Travel & Conferences	5200	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,215	-	26,525	26,525	-
Dues & Memberships	5300	44,626	44,626	44,626	44,626	44,626	44,626	44,626	44,626	44,626	44,626	44,626	44,630	-	535,516	535,516	-
Insurance	5400	22,888	22,888	22,888	22,888	22,888	22,888	22,888	22,888	22,888	22,888	22,888	22,885	-	274,653	274,653	-
Operations & Housekeeping	5500	59,508	59,508	59,508	59,508	59,508	59,508	59,508	59,508	59,508	59,508	59,508	59,506	-	714,094	714,094	-
Security	5520	26,689	26,689	26,689	26,689	26,689	26,689	26,689	26,689	26,689	26,689	26,689	26,683	-	320,262	320,262	-
Equipment Leases	5605	31,518	31,518	31,518	31,518	31,518	31,518	31,518	31,518	31,518	31,518	31,518	31,512	-	378,210	378,210	-
Rent	5610	974	974	974	974	974	974	974	974	974	974	974	976	-	11,690	11,690	-
Repairs and Maintenance - Computers	5616	107	107	107	107	107	107	107	107	107	107	107	104	-	1,281	1,281	-
Utilities	5620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rentals, Leases and Repairs 1	5631	627	627	627	627	627	627	627	627	627	627	627	628	-	7,525	7,525	-
Other Services & Operating Expenses	5800	219	219	219	219	219	219	219	219	219	219	219	221	-	2,630	2,630	-
Banking Fees	5809	19,032	19,032	19,032	19,032	19,032	19,032	19,032	19,032	19,032	19,032	19,032	19,033	-	228,385	228,385	-
Business Services	5812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants - Instructional	5815	90,707	90,707	90,707	90,707	90,707	90,707	90,707	90,707	90,707	90,707	90,707	90,710	-	1,088,487	1,088,487	-
Consultants - Non Instructional - Custom 1	5820	38,833	38,833	38,833	38,833	38,833	38,833	38,833	38,833	38,833	38,833	38,833	38,836	-	465,999	465,999	-
District Oversight Fees	5824	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,171	29,169	-	350,050	350,050	-
Field Trips Expenses	5830	29,215	29,215	29,215	29,215	29,215	29,215	29,215	29,215	29,215	29,215	29,215	29,210	-	350,575	350,575	-
Fines and Penalties	5833	221	221	221	221	221	221	221	221	221	221	221	221	-	2,652	2,652	-
Professional Development	5840	206	206	206	206	206	206	206	206	206	206	206	206	-	2,472	2,472	-
Legal Fees	5845	23,098	23,098	23,098	23,098	23,098	23,098	23,098	23,098	23,098	23,098	23,098	23,093	-	277,171	277,171	-
Licenses and Other Fees	5848	4,241	4,241	4,241	4,241	4,241	4,241	4,241	4,241	4,241	4,241	4,241	4,246	-	50,897	50,897	-
Marketing and Student Recruiting	5851	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,212	-	26,522	26,522	-
Payroll Fees	5857	7,093	7,093	7,093	7,093	7,093	7,093	7,093	7,093	7,093	7,093	7,093	7,095	-	85,118	85,118	-
Prior Yr Exp (not accrued)	5861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Encroachment	5872	57,457	57,457	57,457	57,457	57,457	57,457	57,457	57,457	57,457	57,457	57,457	57,459	-	689,486	689,486	-
Substitutes	5884	24,895	24,895	24,895	24,895	24,895	24,895	24,895	24,895	24,895	24,895	24,895	24,891	-	298,736	298,736	-
Bad Debt Expense	5898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	5900	14,763	14,763	14,763	14,763	14,763	14,763	14,763	14,763	14,763	14,763	14,763	14,768	-	177,161	177,161	-
Total, Services and Other Operating Expenditures	5000-5999	561,118	561,118	561,118	561,118	561,118	561,118	561,118	561,118	561,118	561,118	561,118	561,117	-	6,733,415	6,733,415	-
6. Capital Outlay																	
(Objects 6100-6170, 6200-6500 modified accrual basis only)																	
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major																	
Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
Total, Capital Outlay	6000-6599	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,204	47,200	-	566,444	566,444	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:																	
Interest	7438	2,295	2,242	2,190	2,137	2,085	2,032	1,980	1,927	1,874	1,821	1,769	1,716	-	24,068	24,068	-
Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo - Uncategorized Expense	7900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Other Outgo	7100-7299	2,295	2,242	2,190	2,137	2,085	2,032	1,980	1,927	1,874	1,821	1,769	1,716	-	24,068	24,068	-
8. TOTAL EXPENDITURES		3,389,609	3,389,556	3,389,504	3,389,451	3,389,399	3,389,346	3,389,294	3,389,241	3,389,188	3,389,135	3,389,083	3,389,019	-	40,671,825	40,671,825	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		(3,389,609)	(1,709,287)	(836,067)	1,079,334	(368,914)	(209,019)	720,336	(368,756)	(114,919)	620,816	(468,277)	(180,458)	5,231,671	6,854	6,854	-
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,389,609)	(1,709,287)	(836,067)	1,079,334	(368,914)	(209,019)	720,336	(368,756)	(114,919)	620,816	(468,277)	(180,458)	5,231,671	6,854	6,854	-
F. BALANCE SHEET TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE	5,231,671	4,804,635	-	-	-	-	-	-	-	-	-	-	-	-	427,036		
2. PREPAID EXPENDITURES	-	-															
3. ACCOUNTS PAYABLE	-	-															

EL CAMINO REAL CHARTER HIGH
Budget Cash Flow

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
4. LOANS PAYABLE		62,930	62,982	63,035	63,087	63,140	63,192	63,245	63,298	63,350	63,403	63,456	63,509				
5. OTHER ADJUSTMENTS		220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000				
NET BALANCE SHEET TRANSACTIONS		4,521,705	(282,982)	(283,035)	(283,087)	(283,140)	(283,192)	(283,245)	(283,298)	(283,350)	(283,403)	(283,456)	(283,509)	-	427,036	-	-
G. ENDING CASH BALANCE		5,026,895	3,034,626	1,915,524	2,711,772	2,059,718	1,567,507	2,004,599	1,352,545	954,277	1,291,690	539,957	75,990				