

**El Camino Real Charter HS**  
**FI CHARTER SCHOOL - FUND 62**  
**FIRST INTERIM FINANCIAL REPORT**  
**FY 2012**

**BALANCE SHEET - FULL ACCRUAL**

	<b>6/30/12 EST</b>
	<b>ACTUALS</b>
	<b>AS OF 10/31/11</b>
<b>ASSETS</b>	
Cash	454,530
a) In County Treasury	0
b) In Banks	0
c) In Revolving Fund	0
d) with Fiscal Agent	0
e) collection awaiting deposit	0
Investments	0
Accounts Receivable(Includes Pledges)	5,165,516
Due from Grantor Government	0
Stores	0
Prepaid Expenditures	0
Other Current Assets	332,138
Fixed Assets:	
Land	0
Improvements of Sites	8,594
<b>Less</b> - Accumulated Depreciation-Improvements of Sites	0
Buildings	0
<b>Less</b> - Accumulated Depreciation-Buildings	0
Equipment	145,805
<b>Less</b> - Accumulated Depreciation-Equipment	(11,953)
Work in Progress	0
<b>TOTAL ASSETS</b>	<b>6,094,630</b>
<b>LIABILITIES</b>	
Accounts Payable	140,215
Due to Grantor Governments	0
Current Loans	940,416
Deferred Revenue	0
Long-Term Liabilities:	
Other Postemployment Benefits	0
Compensated Absences	0
COPs Payable	0
Capital Leases Payable	0
Lease Revenue Bonds Payable	0
Other General Long-Term Debt	0
<b>TOTAL LIABILITIES</b>	<b>1,080,631</b>
<b>FUND EQUITY</b>	<b>5,013,999</b>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BAL - FULL ACCRUAL**

SACS Object

Resource Code

**A. REVENUES (Summary- -See details below)**

- 1) Revenue Limit Sources
- 2) Federal Revenues
- 3) Other State Revenues
- 4) Other Local Revenues

5) TOTAL REVENUES

**B. EXPENDITURES (Summary- - See details below)**

- 1) Certificated Salaries
- 2) Classified Salaries
- 3) Employee Benefits
- 4) Books & Supplies
- 5) Srvcs, Other Op Exp
- 6) Depreciation
- 7) Other Outgo
- 8) Dir.Supp/Indir. Costs

9) TOTAL EXPENDITURES

**C. EXCESS (DEF) OF REV OVER EXP BEF OTHER FIN. SRCES & USES**

**D. OTHER FINANCING SOURCES/USES**

- 1) Interfund Transfers
  - a) Transfers In
  - b) Transfers Out

2) Other Sources/Uses

- a) Sources
- b) Uses

3) Contrib to Restricted Programs

4) TOTAL OTHER FIN.SRCES/USES

**E. NET INCREASE (DECR) IN FD BAL**

**F. FUND BALANCE RESERVES**

- 1) Beginning Fund Balance
  - a) As of June 2011 - Unaudited Actuals fund ending balance
  - b) Audit Adjustments
  - c) Restatements
  - d) Adjusted Beginning Balance

2) **Ending Fund Balance**(if NAME? appears in K126-check col P to BO, rows 77 & 78)

Components of Fund Ending Balance

a) Reserved Amounts:

- Revolving Cash
- Stores
- Prepaid Expenditures
- General Reserve
- Legally Restr. Bal

b) Designated Amounts:

- Designated for Economic Uncertainties
- Other Designations

c) Undesignated/Unappropriated Amounts

6/30/12 EST ACTUALS	ACTUALS AS OF
(12 MONTHS) AS OF 10/31/11	10/31/2011 (4 MONTHS)
16,299,818	5,903,333
564,061	0
4,464,707	1,195,047
4,817,694	1,303,213
<b>26,146,280</b>	<b>8,401,593</b>
10,965,418	3,510,573
1,826,231	539,897
4,205,180	1,414,212
1,272,980	343,087
2,567,795	603,481
11,953	3,305
0	0
185,645	11,959
<b>21,035,202</b>	<b>6,426,514</b>
<b>5,111,078</b>	<b>1,975,079</b>
0	0
97,079	0
0	0
<b>(97,079)</b>	<b>0</b>
<b>5,013,999</b>	<b>1,975,079</b>
0	0
0	0
0	0
0	0
<b>5,013,999</b>	<b>1,975,079</b>
0	0
0	0
0	0
0	0
1,051,760	321,326
0	0
<b>3,962,239</b>	<b>1,653,753</b>

**Revenues (DETAILS)**

1) Revenue Limit Sources

- Apportionment:At Risk of Retention,Low STAR, Grades Supp or
- Summer School - **CY**
- Summer School - **PY adjustments**
- General Purpose Entitlement - State Aid CY**
- State Aid - PY adjustments**
- Prior Year Adjustments per State

SACS Object Resource Code

2) Federal Revenues

- D NCLB:T1,Part A Basic Grts Low-Inc & Neglected
- D NCLB: **ARRA** T1,Part A Basic Grts Low-Inc & Neglected
- D NCLB:T1,Basic School Support
- D **STATE FISCAL STABILIZATION FUNDS**
- D Special Ed: IDEA Basic Local Assistance - **CY**
- D Special Ed: IDEA Basic Local Assistance - **PY adjustments**
- D Special Ed: **ARRA** IDEA Basic Local Assistance
- D NCLB:TIV Part A,Drug Free Schools
- D NCLB:Drug-Free Schs :Program Devlpment
- D NCLB:TII, Part A, Teacher Quality
- D NCLB:TII, Part A, Administrator Training
- D NCLB:TII, Part D, Enhancing Ed Thru Tech,Formula Grts
- D NCLB:TII,Part D, Enhancing Edu Thru Tech,Competitive Grants
- D NCLB:TV, Part A, Innovative Ed Strategies
- D NCLB:TIII,Ltd English Prof (LEP) Student Program
- D NCLB:TV, Part B, Charter Sch Grants(**START-UP & IMPLEMEN**

		156,348	0
		0	0
		0	0
		16,143,470	5,903,333
		0	0
		0	0
		<b>16,299,818</b>	<b>5,903,333</b>
		285,061	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		50,000	0
		0	0
		0	0
		0	0
		0	0
		4,000	0
		0	0
		0	0
		225,000	0



Expenditures by Sub-object				SACS	FUNC	func + Sobj		
				Object				
1)	Certificated Salaries							
	Teachers	1100	1000	10001100	9,519,833	3,032,991		
	School Admin	1300	2700	27001300	727,032	242,344		
	Supervisors	1300	2100	21001300	0	0		
	Librarians	1200	2420	24201200	0	0		
	Guidance,Welfare	1200	3110	31101200	718,553	235,238		
	Physical/Mental	1200	3140	31401200	0	0		
	Admin. Personnel	1300	2100	21001300	0	0		
	Other	1900	2100	21001900	0	0		
	Certificated Salaries				10,965,418	3,510,573		
2)	Classified Salaries							
	Inst'l Aides	2100	1000	10002100	2,249	2,249		
	Admin. Sal	2300	2100	21002300	0	0		
	Clerical/Office	2400	2700	27002400	1,091,945	265,781		
	Maint./Oper	2200	8100	81002200	699,413	267,789		
	Food Services	2200	3700	37002200	0	0		
	Transportation.	2200	3600	36002200	0	0		
	Other Classified	2900	2100	21002900	32,624	4,078		
	Classified Salaries				1,826,231	539,897		
3)	Employee Benefits							
	STRS - Certificated				858,233	287,985		
	Instruction	3101	1000	10003101	745,091	248,807		
	Instructional Supervision and Administration	3101	2100	21003101	0	0		
	Instructional Library, Media, & Technology	3101	2420	24203101	0	0		
	School Administration	3101	2700	27003101	56,903	19,880		
	Guidance & Counseling Services	3101	3110	31103101	56,239	19,297		
	Health Services	3101	3140	31403101	0	0		
	Board & Superintendent	3101	7100	71003101	0	0		
	Other General Administration	3101	2100	21003101	0	0		
	STRS - Classified				0	0		
	Instruction	3102	1000	10003102	0	0		
	Instructional Supervision and Administration	3102	2100	21003102	0	0		
	School Administration	3102	2700	27003102	0	0		
	Pupil Transportation	3102	3600	36003102	0	0		
	Food Services	3102	3700	37003102	0	0		
	Other General Administration	3102	2100	21003102	0	0		
	Plant Maintenance & Operation	3102	8100	81003102	0	0		
	PERS - Certificated				0	0		
	Instruction	3201	1000	10003201	0	0		
	Instructional Supervision and Administration	3201	2100	21003201	0	0		
	Instructional Library, Media, & Technology	3201	2420	24203201	0	0		
	School Administration	3201	2700	27003201	0	0		
	Guidance & Counseling Services	3201	3110	31103201	0	0		
	Health Services	3201	3140	31403201	0	0		
	Board & Superintendent	3201	7100	71003201	0	0		
	Other General Administration	3201	2100	21003201	0	0		
	PERS - Classified				214,692	63,540		
	Instruction	3202	1000	10003202	264	265		
	Instructional Supervision and Administration	3202	2100	21003202	0	0		
	School Administration	3202	2700	27003202	128,369	31,280		
	Pupil Transportation	3202	3600	36003202	0	0		
	Food Services	3202	3700	37003202	0	0		
	Other General Administration	3202	2100	21003202	3,835	480		
	Plant Maintenance & Operation	3202	8100	81003202	82,223	31,516		
	OASDI Regular - Certificated				0	0		
	Instruction	3301	1000	10003301	0	0		
	Instructional Supervision and Administration	3301	2100	21003301	0	0		
	Instructional Library, Media, & Technology	3301	2420	24203301	0	0		
	School Administration	3301	2700	27003301	0	0		
	Guidance & Counseling Services	3301	3110	31103301	0	0		
	Health Services	3301	3140	31403301	0	0		
	Board & Superintendent	3301	7100	71003301	0	0		
	Other General Administration	3301	2100	72003301	0	0		

OASDI Regular - Classified				<b>120,136</b>	<b>34,408</b>
Instruction	3302	1000	10003302	148	143
Instructional Supervision and Administration	3302	2100	21003302	0	0
School Administration	3302	2700	27003302	71,832	16,938
Pupil Transportation	3302	3600	36003302	0	0
Food Services	3302	3700	37003302	0	0
Other General Administration	3302	2100	21003302	2,146	260
Plant Maintenance & Operation	3302	8100	81003302	46,010	17,066
OASDI Medicare - Certificated				<b>154,439</b>	<b>51,018</b>
Instruction	3301	1000	10003301	134,079	44,077
Instructional Supervision and Administration	3301	2100	21003301	0	0
Instructional Library, Media, & Technology	3301	2420	24203301	0	0
School Administration	3301	2700	27003301	10,240	3,522
Guidance & Counseling Services	3301	3110	31103301	10,120	3,419
Health Services	3301	3140	31403301	0	0
Board & Superintendent	3301	7100	71003301	0	0
Other General Administration	3301	2100	21003301	0	0
OASDI Medicare - Classified				<b>25,721</b>	<b>7,846</b>
Instruction	3302	1000	10003302	32	33
Instructional Supervision and Administration	3302	2100	21003302	0	0
School Administration	3302	2700	27003302	15,379	3,862
Pupil Transportation	3302	3600	36003302	0	0
Food Services	3302	3700	37003302	0	0
Other General Administration	3302	2100	21003302	459	59
Plant Maintenance & Operation	3302	8100	81003302	9,851	3,892
Retirement in Lieu of OASDI - Certificated				<b>0</b>	<b>0</b>
Instruction	3301	1000	10003301	0	0
Instructional Supervision and Administration	3301	2100	21003301	0	0
Instructional Library, Media, & Technology	3301	2420	24203301	0	0
School Administration	3301	2700	27003301	0	0
Guidance & Counseling Services	3301	3110	31103301	0	0
Health Services	3301	3140	31403301	0	0
Board & Superintendent	3301	7100	71003301	0	0
Other General Administration	3301	2100	21003301	0	0
Retirement in Lieu of OASDI - Classified				<b>0</b>	<b>0</b>
Instruction	3302	1000	10003302	0	0
Instructional Supervision and Administration	3302	2100	21003302	0	0
School Administration	3302	2700	27003302	0	0
Pupil Transportation	3302	3600	36003302	0	0
Food Services	3302	3700	37003302	0	0
Other General Administration	3302	2100	21003302	0	0
Plant Maintenance & Operation	3302	8100	81003302	0	0
Health & Welfare Benefits - Certificated				<b>1,999,864</b>	<b>742,957</b>
Instruction	3401	1000	10003401	1,736,219	641,885
Instructional Supervision and Administration	3401	2100	21003401	0	0
Instructional Library, Media, & Technology	3401	2420	24203401	0	0
School Administration	3401	2700	27003401	132,595	51,288
Guidance & Counseling Services	3401	3110	31103401	131,049	49,784
Health Services	3401	3140	31403401	0	0
Board & Superintendent	3401	7100	71003401	0	0
Other General Administration	3401	2100	21003401	0	0
Health & Welfare Benefits - Classified				<b>333,066</b>	<b>114,261</b>
Instruction	3402	1000	10003402	410	476
Instructional Supervision and Administration	3402	2100	21003402	0	0
School Administration	3402	2700	27003402	199,148	56,248
Pupil Transportation	3402	3600	36003402	0	0
Food Services	3402	3700	37003402	0	0
Other General Administration	3402	2100	21003402	5,950	863
Plant Maintenance & Operation	3402	8100	81003402	127,558	56,673

Unemployment Insurance - Certificated					<b>171,241</b>	<b>56,287</b>
Instruction	3501	1000	10003501	148,666	48,630	
Instructional Supervision and Administration	3501	2100	21003501	0	0	
Instructional Library, Media, & Technology	3501	2420	24203501	0	0	
School Administration	3501	2700	27003501	11,354	3,886	
Guidance & Counseling Services	3501	3110	31103501	11,221	3,772	
Health Services	3501	3140	31403501	0	0	
Board & Superintendent	3501	7100	71003501	0	0	
Other General Administration	3501	2100	21003501	0	0	
Unemployment Insurance - Classified				<b>28,519</b>	<b>8,657</b>	
Instruction	3502	1000	10003502	35	36	
Instructional Supervision and Administration	3502	2100	21003502	0	0	
School Administration	3502	2700	27003502	17,052	4,261	
Pupil Transportation	3502	3600	36003502	0	0	
Food Services	3502	3700	37003502	0	0	
Other General Administration	3502	2100	21003502	509	65	
Plant Maintenance & Operation	3502	8100	81003502	10,922	4,294	
Workers' Compensation - Certificated				<b>256,543</b>	<b>40,955</b>	
Instruction	3601	1000	10003601	222,723	35,383	
Instructional Supervision and Administration	3601	2100	21003601	0	0	
Instructional Library, Media, & Technology	3601	2420	24203601	0	0	
School Administration	3601	2700	27003601	17,009	2,827	
Guidance & Counseling Services	3601	3110	31103601	16,811	2,744	
Health Services	3601	3140	31403601	0	0	
Board & Superintendent	3601	7100	71003601	0	0	
Other General Administration	3601	2100	21003601	0	0	
Workers' Compensation - Classified				<b>42,726</b>	<b>6,298</b>	
Instruction	3602	1000	10003602	53	26	
Instructional Supervision and Administration	3602	2100	21003602	0	0	
School Administration	3602	2700	27003602	25,547	3,101	
Pupil Transportation	3602	3600	36003602	0	0	
Food Services	3602	3700	37003602	0	0	
Other General Administration	3602	2100	21003602	763	48	
Plant Maintenance & Operation	3602	8100	81003602	16,363	3,124	
Other Employment Benefits - Certificated				<b>0</b>	<b>0</b>	
Instruction	3901	1000	10003901	0	0	
Instructional Supervision and Administration	3901	2100	21003901	0	0	
Instructional Library, Media, & Technology	3901	2420	24203901	0	0	
School Administration	3901	2700	27003901	0	0	
Guidance & Counseling Services	3901	3110	31103901	0	0	
Health Services	3901	3140	31403901	0	0	
Board & Superintendent	3901	7100	71003901	0	0	
Other General Administration	3901	2100	21003901	0	0	
Other Employment Benefits - Classified				<b>0</b>	<b>0</b>	
Instruction	3902	1000	10003902	0	0	
Instructional Supervision and Administration	3902	2100	21003902	0	0	
School Administration	3902	2700	27003902	0	0	
Pupil Transportation	3902	3600	36003902	0	0	
Food Services	3902	3700	37003902	0	0	
Other General Administration	3902	2100	21003902	0	0	
Plant Maintenance & Operation	3902	8100	81003902	0	0	
Employee Benefits				<b>4,205,180</b>	<b>1,414,212</b>	
4) Books & Supplies						
Textbooks	4100	1000	10004100	186	186	
Books other than Textbooks	4200	1000	10004200	52,654	41,260	
Instructional Materials	4300	1000	10004300	103,155	16,068	
Non-capitalized Equipment	4400	1000	10004400	13,267	7,699	
Other Supplies	4300	2700	27004300	179,429	115,037	
Pupil Transportation	4300	3600	36004300	148,768	30,223	
Food Service Supplies	4700	3700	37004700	775,522	132,614	
Books & Supplies				<b>1,272,980</b>	<b>343,087</b>	

5)	Services, Other Operating Exp					
	Personal Services	5800	2700	27005800	0	0
	Travel/Conference	5200	2700	27005200	6,983	3,610
	Due/Memberships	5300	7200	72005300	36,914	22,565
	Insurance	5400	7200	72005400	155,464	82,014
	Operation and Housekeeping Services	5500	8100	81005500	548,222	48,372
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	81005600	62,305	20,983
	Transfer of Direct Costs - Interfund	5800	8100	81005800	0	0
	Professional Consulting Services& Operating Exp	5800	8100	81005800	1,747,477	423,779
	Communications	5900	8100	81005900	10,430	2,158
	Services, Other Operating Exp				<b>2,567,795</b>	<b>603,481</b>
6)	Depreciation					
	Depreciation Expense	6900	8100	81006900	11,953	3,305
	Capital Outlay				<b>11,953</b>	<b>3,305</b>
7)	Other Outgo					
	Debt Service:					
	Interest	7438	9100	91007438	97,079	0
8)	Direct Support/Indirect Costs/All Other Financing Uses					
	Indirect Cost ( total charter school supervisorial oversight fee	5800	8100	81005800	185,645	11,959
	All Other Financing Uses	7699	9100	91007699	0	0
	TOTAL EXPENDITURES				<b>21,132,281</b>	<b>6,426,514</b>