

Introduction & Services Overview for Magnolia Public Schools



Presentation Topics

- Introduction to EdTec
- Scope of Services for MPS
 - Finance and Accounting
 - Payroll and Business Consulting
 - Board Meetings, Attendance, CALPADS
- EdTec School Portal (ESP)
- Sample financial presentation

Company Background

- Founded in 2001 to develop, support and advance quality charter schools
- Established statewide provider with Northern and Southern California offices and staff of 60+
- Unique in comprehensive back-office support offering
- Extensive experience from supporting hundreds of charter schools of all shapes, sizes, and educational programs
- End-to-end service offering that spans the entire charter school lifecycle:
 - Charter Development
 - Back-Office Operations
 - Board Governance
 - School Data & Student Performance Analysis
 - Educational Support Services
 - E.g., Strategic Planning, Board Governance, WASC Accreditation, LCAP, etc.

Introduction to EdTec - Company Overview

Who We Are

- Mission Driven
 - Deep supporters of the charter movement
 - Strong partnerships with our schools and with charter support organizations
- Experts
 - Exceptional Hands-On Leadership Team with expertise in supporting successful charter school operations and governance
 - Client Managers with extensive professional experience in charter school finance, operations, and education
 - Specialists by function: Payroll, Accounting, Accounts Payable, School Data
- Best in Class
 - Dedicated to continuous improvement and offering the highest quality services
 - High touch, assigning strong team of back-office specialists to support MPS
 - Knowledgeable, proactive, highly-responsive support
 - EdTec School Portal built on NetSuite, #1 Cloud ERP/Accounting Suite

Introduction to EdTec - Comprehensive Services & Areas of Expertise

- Charter Development
 - Charter petition development, advocacy, and renewal
 - Fundraising plans and grant application development
 - Charter school launch
- School Operations
 - School budgeting, school financial accounting, attendance
 - Back-office business operations, facilities
 - State and federal funding and compliance reporting
 - Operational best practices and development of benchmarks
- Governance
 - Board training and development
 - Strategic planning and business plan development

Introduction to EdTec - High Value Provider

- Low client-to-staff ratio
- Experienced charter school operations, educational support, and data analysis personnel
- Specialized teams by functional area
- Effective coverage of all areas of school management
- Economies of scale = affordability for independent start-ups, multi-site, and CMOs



Introduction to EdTec - Service Delivery & Approach

- MPS Back-Office Service Delivery Lead:
 - Kristin Dietz, VP of Client Management & Financial Compliance
- MPS support team consists of the following specialists:
 - Senior Level Client Manager (supporting CFO / Director of Finance profile): Kristin Dietz
 - Associate Client Manager: Aubrey Marsh
 - Business Manager: Grace Te
 - School Accounting Specialists
 - Payroll Specialist: Gabe Mulcahy
 - Accounts Payable Specialists – Lisa Portillo and Jacqui Runholt
 - Attendance & CALPADS Data Support Specialists

Scope of Services

■ Finance & Accounting

■ Budgeting

- Annual & Multi-Year Budgets with Cash Flows
- Revisions On Demand
- Updated Monthly Budget Forecasts

■ Financial Statements

- Monthly Year-To-Date Financial Statements
- Cash Flow Projections - Monthly
- Financial Statement Analysis - Monthly
- Customized Financial Analysis
- Support Resolving Financial Issues

■ Accounting

- Journal Entries & Transaction Recording
- Fund Accounting
- Bank Reconciliation
- GAAP, GASB, SACS Compliance

■ Accounts Payable & Receivable

- Revenue Verification
- Revenue Collection
- Accounts Payable processing

■ Government Financial Reporting

- Preliminary and Final Budget
- Interim Financial Reports
- Audited Financial Reports

■ Audit Support

- Compliance Training
- Single Audit Act of 1984
- IRS Form 990 Support

■ Grant Reporting, support with ConApp, etc.

Scope of Services *(continued)*

- Business Consulting
 - Negotiations
 - Strategic Budget Development
 - Financing Support
 - Legal Services Management
 - Special Projects
- Human Resources & Benefits
 - Employee File Setup Information
 - Contract & Handbook Samples
- Payroll Processing & Reporting
 - Salaried & Hourly
 - Federal & State Agency Reporting
 - Payroll Tax Deposits & Reporting
 - Payroll Record Maintenance
 - W-2 & 1099 Processing
 - IRS, SDI, WC Support
 - PERS/STRS
Setup/Admin/Reports

Scope of Services *(continued)*

- Board Meetings
 - Monthly Board Meeting Attendance
 - Monthly Financial Reporting Package
 - Monthly Financial Analysis Summary
- Compliance & Accountability
 - Employee Files
 - NCLB Compliance Support
 - SPED Compliance Support
 - Funding Compliance
 - District/State Compliance
- Attendance – Support with:
 - Internal Attendance Reporting
 - Government Attendance Reports
 - Attendance Procedure Assistance
 - Quarterly ADA Analysis
 - Student Information System Evaluation
- SIS/CALPADS Support

Service Area Detail – Optional Services

School Performance & Educational Support Services

EdTec provides developers and existing schools with expertise in a variety of areas via hourly consulting engagements, including:

- Resource Development
 - Business Plans
 - Grant Writing
 - Fundraising Plans
 - Title 1 LEA / Schoolwide Plans
 - NCAA Filings
- Governance
 - Strategic Planning
 - Board Policies and Procedures
 - Board Training and Evaluations
 - Roles and Responsibilities
 - Leadership Training
- District Relations
 - District Negotiations
 - Coalition Building / Mediation
 - Communication
- Special Education / 504 Plans
 - Compliance & Program Development
 - Policies & Procedures

Service Area Detail

Charter School Software & Solution Services *(cont.)*

- **edtec SCHOOL PORTAL** (ESP)
 - Robust, established third-party business software platform adapted by EdTec to support all accounting functions, financial reporting, research and analysis, compliance and much more
 - Configured and localized to state charter school reporting, accounting, compliance and other school operational needs and requirements
 - Role-based access by function
 - School Leader, Board Member, Business Mgr, Accountant, AP Clerk, Office Mgr
 - MPS Principals and Home Office will have access

Service Area Detail

Charter School Software & Solution Services *(cont.)*

edtec SCHOOL PORTAL Performance Management Dashboards

The screenshot displays the edtec SCHOOL PORTAL interface. The main navigation bar includes: Home, Calendar, AP, AR, GL, Banking, Employees, Documents, News Feeds, Metrics, Data Analysis, Support, Knowledge Base, and Students. The dashboard is divided into several key sections:

- Home:** Contains 'Shortcuts' (Print Checks, Enter Cash Receipt, Bill Payments, Budget vs. Actual, Calendar, File Cabinet, Review Certification Dates), 'Reminders' (54 Bills to Pay, 1 Purchase Request to Approve, 5 Employee Expiration Dates to Review), and 'Recent Records' (Word File, Journal #31063, Journal #31062, Journal #31061, 5528 ABC Books Supplier).
- Event Search: Calendar Events:** A table listing events with columns for Category, Start Date, Category, Event, Status, Owner, and Mark.

EDIT VIEW	START DATE	CATEGORY	EVENT	STATUS	OWNER	MARK
Edic View	1/15/2015	State Reporting	CARS Release	Tentative	Lee, Sara	Completed
Edic View	1/15/2015	Operations	Charter SELPA - Enrollment and Attendance reporting	Confirmed	Lee, Sara	Completed
Edic View	1/13/2015	State Reporting	Deadline to Submit P-1 Attendance Report	Tentative	Lee, Sara	Completed
Edic View	1/15/2015	Operations	El Dorado SELPA - Mid-year Financial Report: Federal IDEA Expenditure Report - Current Fiscal Year	Confirmed	Lee, Sara	Completed
Edic View	1/15/2015	Operations	Reminder on Final Paychecks for Departing Employees	Tentative	Lee, Sara	Completed
Edic View	1/15/2015	Operations	Reminder on Timely Distribution of Paychecks	Tentative	Lee, Sara	Completed
Edic View	1/17/2015	Funding Applications	After School Education & Safety Program Grant - Universal Application for New or Continuing Grantees	Tentative	Lee, Sara	Completed
Edic View	1/17/2015	Funding Applications	After School Education & Safety Program Grant Renewal - Cycle C Schools only	Confirmed	Lee, Sara	Completed
- Key Performance Indicators:** A table comparing current and previous periods for various indicators.

INDICATOR	PERIOD	CURRENT	PREVIOUS	CHANGE
Bank Balance	This Period vs. Last Period	\$3,382,791	\$3,291,733	+ 2.8%
Profit	This Period vs. Last Period	\$91,058	\$56,325	+ 61.7%
Revenue	This Period vs. Last Period	\$100,000	\$100,000	0.0%
	This Period vs. Last Period	\$5,942	\$43,675	- 79.5%
		108	0.07	+ 1,106.24
		0.07	1,158.0	- 1.5%
		97%	95.53%	+ 0.2%
				- 1.6%
- KPI Meter (Expenses):** A gauge chart showing 'Expenses' with a current value of 8,600 and a target of 9,800.
- Trend Graph (Bank Balance By Period):** A bar chart comparing 'Bank Balance By Period' in millions for 2011-2012 and 2010-2011 from November to September.
- Trend Graph (Expenses By Period):** A line chart showing 'Expenses By Period' in thousands for 2012-2013 and 2011-2012 from November to February.
- Fundraising - Year to Date:** A gauge chart showing 'Fundraising - year to date' with a current value of 20.0K and a target of 60.0K.
- Calendar: My Calendar:** A calendar view for 'Today 1/2015'.

Environmental Charter Schools Financial Update



edtec

Business and Development Specialists
for Charter Schools

March 19, 2014

Dorothy Lee

Financial Presentation Agenda



- P-1 Certification
- ECHS
- ECMS-G
- ECMS-I
- Cash flow
- Local Control Accountability Plan

P-1 Certification

P-1 Certification Results

P-1 was certified on February 20th. The CDE still has not calculated LCFF, but continues to use a 4.6% increase over 12-13 rates to recognize gap funding.

□ P-1 Certification highlights:

- CDE will not calculate LCFF until P-2
- CDE continues to use 2012-13 rates increased by 4.6%
 - Advanced Apportionment rates were 4.62% higher than 12-13 P-2
 - P-1 rates are 4.63% higher than 12-13 P-A
 - As a result, funding rates have changed by only \$1 to \$3 per ADA at P-1

Funding Rates	K-3	4-6	7-8	9-12
2012-13 P2 Certified	\$5,109	\$5,187	\$5,346	\$6,188
2013-14 Adv. App Certified	\$5,345	\$5,427	\$5,593	\$6,474
2012-13 P-Annual Certified	\$5,109	\$5,186	\$5,343	\$6,185
2013-14 P1 Certified	\$5,346	\$5,426	\$5,590	\$6,471

- School funding amounts have been adjusted for P-1 ADA

P-1 Certification Results

The P-1 Apportionment reflects adjustments to prior year funding as well as adjustments to current year Local Control funding sources.

□ Prior Year Adjustments at P-1:

- Schools may have been over/under paid in 12-13 due to the following:
 - Approximately \$3 difference between 2012-13 P-2 and P-Annual funding rates
 - Slight change in the EPA percentage from 21.39% at P-2 to 21.51% at P-Annual
 - Change in some local property tax rates from P-2 to P-Annual
 - Many schools were simply overpaid state aid in later months of 12-13
- The above adjustments are included in the P-1 apportionment calculation; these changes should result in little-to-no net change in total state aid

□ Current Year Adjustments at P-1:

- The % funded by EPA is slightly higher than expected (from 17.9% to 18.1%)
- Change in local property tax rate will shift funding from state aid

Overall, no change to total Local Control funding forecast; only shifts between Local Control funding sources.

P-1 Certification Results: Cash Flow

With the certification of P-1, the cash payment schedule has been published for the remainder of this school year.

April and May deferrals are slightly higher than expected based on the information available at the Governor's January proposal; updated schedule:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL	July
State Aid - Standard	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
Deferral										-3.80%	-9.00%	-9.00%		3.80%
Deferral														9.00%
Deferral														9.00%
State Aid - Adjusted	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	5.20%	0.00%	0.00%	78.20%	21.80%
EPA	0%	0%	25%	0%	0%	25%	0%	0%	25%	0%	0%	25%	100.00%	
Property Tax	0.00%	6.00%	12.00%	8.00%	8.00%	8.00%	8.00%	8.00%	14.00%	7.00%	7.00%	7.00%	93.00%	7.00%

Feb	Mar	Apr	May	Jun	TOTAL	July
9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
		-3.80%	-9.00%	-9.00%		3.80%
						9.00%
						9.00%
9.00%	9.00%	5.20%	0.00%	0.00%	78.20%	21.80%
0%	25%	0%	0%	25%	100.00%	
8.00%	14.00%	7.00%	7.00%	7.00%	93.00%	7.00%



ECHS

ECHS 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$70k before depreciation

		Actual YTD	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	(Budget vs. Current Forecast)
SUMMARY							
Revenue							
	General Block Grant	2,034,556	3,919,875	3,849,178	3,892,380	43,202	(27,495)
	Federal Revenue	160,433	392,692	392,692	392,692	-	-
	Other State Revenues	330,566	540,999	539,490	539,571	81	(1,428)
	Local Revenues	19,458	224,991	37,084	37,084	-	(187,907)
	Fundraising and Grants	151,645	183,000	183,000	183,000	-	-
	Total Revenue	2,696,659	5,261,557	5,001,444	5,044,726	43,283	(216,830)
Expenses							
	Compensation and Benefits	2,078,990	3,268,760	3,087,997	3,091,902	(3,905)	176,858
	Books and Supplies	182,167	342,413	342,413	342,413	-	-
	Services and Other Operating Expenditures	689,305	1,222,167	1,205,726	1,206,158	(432)	16,009
	Capital Outlay	4,265	343,960	334,160	334,160	-	9,800
	Total Expenses	2,954,726	5,177,301	4,970,296	4,974,633	(4,337)	202,668
	Operating Income (excluding Depreciation)	(258,068)	84,256	31,148	70,094	38,946	(14,162)

ECHS Operating Income increased by \$39k compared to the January board meeting

ECHS 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$70k before depreciation

Item

General Block Grant:

- Increase of \$43k to match CALPADS data on FRL, ELL, FY unduplicated count which drives the Local Control Funding Formula; lower count had been used

Federal Funding:

- No change

Other State Funding:

- Net change of \$81
- Prior year lottery and SPED revenues totaling \$27k
- SB740 Facility funding adjusted down by \$36k based on actual CA Finance Authority payout
- Mandated Cost revenue trued up by \$9k to match actuals

Local Revenues and Fundraising:

- No change

ECHS Revenues increased by \$43k compared to the last forecast

ECHS 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$70k before depreciation

Item

Compensation & Benefits:

- Increased by \$4k to match salary adjustment

Books & Supplies:

- No change

Services & Other Operation:

- \$432 increase in Oversight Fee with revenue change

Capital Outlay:

- No change

ECHS expenses increased by \$4k compared to the last forecast



ECMS-G

ECMS-G 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$95k before depreciation

	Actual YTD	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	(Budget vs. Current Forecast)
SUMMARY						
Revenue						
General Block Grant	1,055,282	2,170,824	2,050,027	2,069,931	19,904	(100,893)
Federal Revenue	73,797	251,526	244,046	244,046	-	(7,480)
Other State Revenues	369,790	441,195	437,561	500,711	63,150	59,516
Local Revenues	37,670	79,117	34,500	39,528	5,028	(39,589)
Fundraising and Grants	128,116	150,000	150,000	150,000	-	-
Total Revenue	1,664,654	3,092,661	2,916,134	3,004,216	88,082	(88,445)
Expenses						
Compensation and Benefits	1,076,705	1,633,348	1,597,907	1,648,146	(50,239)	(14,799)
Books and Supplies	164,489	266,911	257,677	257,677	-	9,234
Services and Other Operating Expenditures	595,140	981,881	1,406,257	1,003,069	403,188	(21,188)
Capital Outlay	34,891	-	-	-	-	-
Total Expenses	1,871,226	2,882,140	3,261,841	2,908,892	352,949	(26,752)
Operating Income (excluding Depreciation)	(206,572)	210,522	(345,707)	95,324	441,031	(115,198)

ECMS-G's Operating Income is better by \$441k compared to the last forecast

ECMS-G 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$95k before depreciation

Item

General Block Grant:

- Increase of \$20k to match CALPADS data on FRL, ELL, FY unduplicated count which drives the Local Control Funding Formula; lower count had been used

Federal Funding:

- No changes

Other State Funding:

- Increase of \$63k
- \$35k with prior year SPED funding
- \$28k increase to SB740 Facilities funding to match actuals

Local Revenues and Fundraising:

- Increase of \$5k to match actuals

ECMS-G Revenues are \$88k better than the last forecast

ECMS-G 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$95k before depreciation

Item

Compensation & Benefits:

- Increase of \$50k to better match actual Clerical & Office salaries

Books & Supplies:

- No changes

Services & Other Operation:

- Decrease of \$403k
- \$405k reclassified to the balance sheet per LACOE for NMTC transaction; this expense will be depreciated over the life of the lease

ECMS-G Expenses decreased by \$353k compared to the last forecast



ECMS-I

ECMS-I 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$180k before depreciation

		Actual YTD	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	(Previous vs. Current Forecast)	(Budget vs. Current Forecast)
SUMMARY							
Revenue							
	General Block Grant	427,567	665,430	880,377	890,295	9,918	224,865
	Federal Revenue	220,264	405,296	405,296	405,296	-	-
	Other State Revenues	37,929	197,868	132,264	132,264	-	(65,604)
	Local Revenues	979	611	611	979	368	368
	Fundraising and Grants	57,773	52,400	57,643	57,773	130	5,373
	Total Revenue	744,511	1,321,605	1,476,191	1,486,607	10,416	165,003
Expenses							
	Compensation and Benefits	419,325	686,907	686,907	686,907	-	-
	Books and Supplies	164,162	251,445	251,445	251,445	-	0
	Services and Other Operating Expenditures	181,144	360,559	366,894	367,774	(880)	(7,215)
	Capital Outlay	7,256	-	-	-	-	-
	Total Expenses	771,887	1,298,911	1,305,246	1,306,126	(880)	(7,215)
	Operating Income (excluding Depreciation)	(27,376)	22,693	170,945	180,481	9,536	157,788

ECMS-I's Operating Income increased by \$10k compared to the last forecast

ECMS-I 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$180k before depreciation

Item

General Block Grant:

- Increase of \$10k to match CALPADS data on FRL, ELL, FY unduplicated count which drives the Local Control Funding Formula; lower count had been used

Federal Funding:

- No change

Other State Funding:

- No change

Local Revenues and Fundraising:

- Increase of \$498 to match actuals

ECMS-I Revenues are \$10k higher than the last forecast

ECMS-I 2013-14 Finances: Budget vs. Forecast

Estimated Operating Income of \$180k before depreciation

Item

Compensation & Benefits:

- No change

Books & Supplies:

- No change

Services & Other Operation:

- Increase of \$781 in ECS fee for shared employee salary change
- Slight increase in Oversight Fee with higher LCFF revenue

ECMS-I Expenses increased by \$900 compared to the last forecast



Cash Flow

ECS Cash Flow

Careful cash management will be necessary for ECMS-I

Item

ECHS:

- Lowest cash balance of \$990k expected in June

ECMS-G:

- Lowest cash balance of \$59k expected in June

ECMS-I:

- Cash projected to go slightly negative in June by \$678, assumes all expenses in the forecast will be spent and are paid before June 30
- Positive cash flow can be maintained by (1) paying bills after June 30, (2) applying for the deferral exemption but certifying the school will go negative without it or (3) using the \$90k ECS line of credit
- It is our recommendation to use options 1 & 3 if cash does indeed go negative

Local Control Accountability Plan (LCAP)

LCAP Overview

With “emergency” LCAP regulations passed, further changes are possible, but schools should start the process of developing their plan and engaging stakeholders.

- In January, the State Board of Education adopted regulations to implement spending targets for high need pupils under LCFF and new templates for charter schools and districts to develop a Local Control Accountability Plan (LCAP) as required under the new LCFF law.
- The LCAP will share a school’s story, explaining how LCFF resources contribute to goals and actions for significant subgroups.
 - Goals and actions must align to the eight state priorities in Education Code section 52060(d).
 - Supplemental and Concentration Grant funds specifically must be used to increase or improve services for EL/LI/FY pupils.
- The SBE, CDE and WestEd are now working on guidance materials, including a document that features best practices and an evaluation rubric.
- Schools should begin the process of developing their LCAP now, which should be in place by July 1, 2014. We expect authorizers to issue separate deadlines.
- The process is more important than the product, and an integral piece of that process is engaging parents, pupils, and other stakeholders
 - School must engage parents/families of subgroups with 30 or more students in the LCAP development process [for Foster Youth, 15 students are considered numerically significant].

Sample Planning and Adoption Process

The LCAP will be a three-year rolling plan that is updated annually, including a review of progress towards the eight state priorities and any changes to the goals needed to reach those priorities.

February – April Assess and Engage

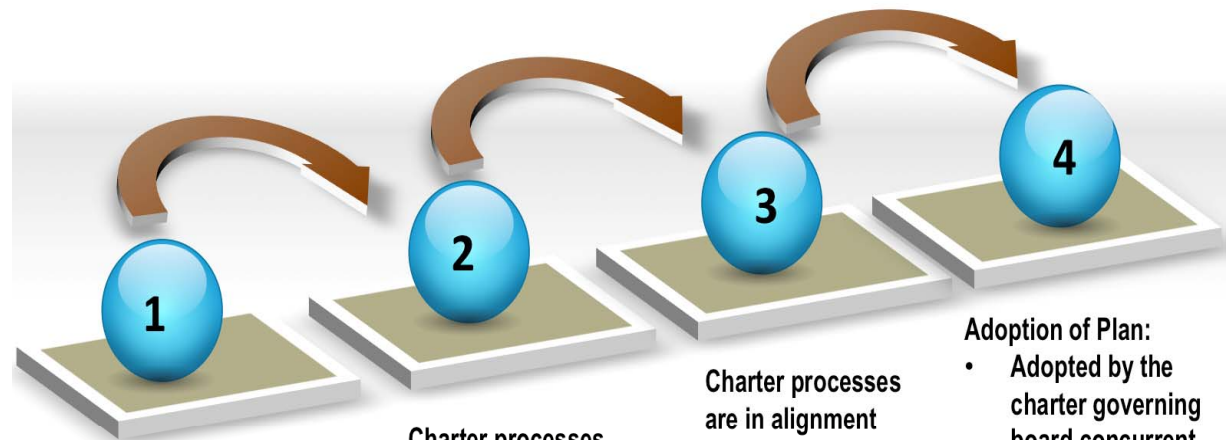
Engage in a process to identify student needs, involve parents, school personnel, pupils, and bargaining groups in the plan development

April – May Draft and Consult

Share with parent advisory groups and other stakeholders, and respond in writing to comments

June Decide and Implement

Adopt LCAP and LEA budget



Consultation with:

- Teachers
- Principals
- Other school personnel
- Pupils
- Parents

Charter processes are in alignment with petition and necessary consultation.

Charter processes are in alignment with petition and necessary consultation.

Adoption of Plan:

- Adopted by the charter governing board concurrent with the LEA's budget
- Submitted to authorizing agency
- Posted on charter website
- COE posts LCAP for each district/school or a link to the LCAP

Minimum Proportionality Percentage

The minimum proportionality percentage dictates the amount by which the school must increase or improve services to high need pupils.

(Note that this calculation is based on the most recent information from SBE.)



The school must increase or improve services for high need pupils in proportion to the increase in funds apportioned for supplemental and concentration grants.

How is this percentage calculated?

1 Compute the amount of 14-15 LCFF funding that is specifically attributable to closing the gap toward the target Supplemental & Concentration Grants

\$557,209 for ECHS

\$253,388 for ECMS-G

\$172,553 for ECMS-I

This is the *conservative* amount to invest in high need pupils in 14-15

2 Express this amount as a percentage of the 14-15 LCFF funding that can be spent on all pupils

14.22% for ECHS

12.06% for ECMS-G

13.46 for ECMS-I

This is the % by which services for high need pupils must be increased or improved as compared to services provided to all pupils in 14-15

* **High Need Pupils** = Unduplicated count of low income, ELL and foster youth

LCAP Next Steps

We may not have full clarity on LCAP requirements and best practices until March. However, schools should begin thinking about what the process will look like for them.

- Read the regulations! Read the template! Both can be found here:
<http://www.cde.ca.gov/be/ag/ag/yr14/documents/jan14item20a3.doc>
The template includes “Guiding Questions” that will help greatly in focusing the schools’ thoughts and efforts.
- Determine which subgroups need to be included in the LCAP.
- Compile student achievement and other data in relevant subgroups.
- Start setting goals for those subgroups and think about how you will use LCFF funds to address the eight state priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated.
 - For high need pupils in particular, consider how you will spend those restricted funds on improving services to high need pupils.
- Parent/Community/Pupil Involvement: For schools without site councils, find a way to get these stakeholders involved in decision making, especially related to LCAP. Also, make sure existing site councils fulfill the new requirement. [Education Code section 47606.5 specifies the minimum requirements for charter schools.]
 - Provide adequate data to these stakeholders.

LCAP: Recent Updates



□ **Minimum Proportionality Percentage (MPP)**

- Potential for charters to use \$0 for 12-13 and/or 13-14 spending on high need pupils. This would lower the MPP and the amount to invest in high need pupils in 14-15

□ **Schoolwide Spending**

- Charter schools should be able to designate schoolwide spending of supplemental and concentration grant funds - with justification - in the LCAP
- This means that while the school must calculate MPP, the actual tracking of these dollars may be less of an issue (thus ensuring school specific “local control”)

□ **LCAP & 14-15 Budget**

- The school must show how supplemental/concentration grant funds will be spent to increase/improve services to high need pupils (per MPP)
- The school must also attach dollar figures to all goals and actions articulated in the LCAP, regardless of source of funds (base, supplemental, or concentration)
 - So far, no need to articulate how every LCFF dollar will be spent; just those that support the goals laid out in the LCAP

LCAP: Recent Updates



□ **Public Hearing: Do Charters Need This?**

- Per CDE: The statute is silent; however, charter schools are encouraged to follow a similar process that is required for a school district, which would be to present to the charter school governing board in a public meeting before submitting the adopted LCAP to the charter authorizer

□ **Does the authorizer approve the LCAP?**

- Per CDE: No. However, as is the case with charter school budgets and audits, a charter school must prepare and submit the LCAP to the chartering authority and the county superintendent of schools by July 1 of each year; the chartering authority reviews the LCAP as part of its regular oversight duties; there is not an explicit requirement that the authorizer approve the LCAP

LCAP: Recent Updates



□ **Accountability**

- The law establishes a new agency called the Collaborative for Education Excellence to "advise and assist" school districts and charter schools in achieving the goals of their accountability plan
- Schools will have their performance measured against sets of criteria or rubrics that the State Board will adopt by the fall of 2015
- Persistently failing charter schools must receive help either from the district that granted them their charter or, at the discretion of the state superintendent of public instruction, from the California Collaborative for Educational Excellence
 - A school will require intervention if it fails to improve the performance of its students in three out of four years for three or more subgroups of students in more than one of the eight state priority areas
- Whichever agency granted a charter school its charter can consider revoking it upon the recommendation of the Collaborative for Educational Excellence based on one of two findings:
 - The school has not been able to carry out the Collaborative's recommendations
 - The school's performance is persistently poor

LCAP Appendix Slides

Subgroups

The LCAP must describe goals and specific actions to achieve those goals for all pupils and each significant subgroup of pupils



Subgroups are considered numerically significant if there are 30 or more students with the exception of Foster Youth where 15 students are considered numerically significant.

Racial / Ethnic Subgroups

- ❑ Black or African American
- ❑ American Indian or Alaska Native
- ❑ Asian
- ❑ Filipino
- ❑ Hispanic or Latino
- ❑ Native Hawaiian or Pacific Islander
- ❑ White
- ❑ Two or more races

Other Subgroups

- ❑ English Learners
- ❑ Low Income
- ❑ Students with Disabilities
- ❑ Foster Youth

State Priorities

Charter schools must show how LCFF funds are used to address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated

□ **A. Conditions of Learning:**

- The degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). *(Priority 1)*
- Implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. *(Priority 2)*
- Pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. *(Priority 7)*

State Priorities

Charter schools must show how LCFF funds are used to address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated

□ **B. Pupil Outcomes:**

- Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. *(Priority 4)*
- Other pupil outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. *(Priority 8)*

State Priorities

Charter schools must show how LCFF funds are used to address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated

- **C. Engagement:**

- Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. *(Priority 3)*
- Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. *(Priority 5)*
- School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. *(Priority 6)*

Stakeholder Involvement

The process is more important than the product, and an integral piece of that process is engaging parents, pupils, and other stakeholders



- A governing board of a school district shall consult with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing a local control and accountability plan. [EC 52060(g)]
- Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process.
 - Be certain to engage parents/families of subgroups with 30 or more students in the LCAP development process.
 - Education Code section 48985 states that if 15 percent or more of the pupils enrolled in one of the public schools speak a single primary language other than English, parents and families must be provided with translations to ensure meaningful participation.
- Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update.
- Use the guiding questions in the LCAP template as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses.

LCAP and Other Plans

Schools will still need to maintain other plans and documents such as LEA plans and Student Accountability Report Cards, but the information must remain consistent

- LCAP is a comprehensive planning tool. However, it is established in state law, and therefore has no bearing on any federal plan or reporting requirements for federal programs. Any federal requirements, such as a school site plan for Title 1, must still be met as a condition of those programs.
- LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities.
- Specific actions included in the LCAP, or the annual update of the LCAP, must be consistent with the strategies included in school plans.
- Data must be consistent with SARC where appropriate.
- The SBE will take steps to minimize duplication of effort at the local level to the greatest extent possible.

“Accountability” in the LCAP

A new agency was created to advise and assist those schools that are persistently underperforming and not meeting the goals laid out in their LCAP



- The law establishes a new agency which is supposed to be a more collaborative and less punitive process of providing assistance for districts that do not make sufficient progress in any of the priority areas. The new agency is called the Collaborative for Education Excellence. Their purpose is to "advise and assist" school districts and charter schools in achieving the goals of their accountability plan as well as helping to improve the quality of teaching and leadership.
- Schools will have their performance measured against sets of criteria or rubrics that the State Board will adopt by the fall of 2015.
- Persistently failing charter schools must receive help either from the district that granted them their charter or, at the discretion of the state superintendent of public instruction, from the California Collaborative for Educational Excellence. A school will require intervention if it fails to improve the performance of its students in three out of four years for three or more subgroups of students in more than one of the eight state priority areas.
- Whichever agency granted a charter school its charter can consider revoking it upon the recommendation of the Collaborative for Educational Excellence based on one of two findings:
 - The school has not been able to carry out the Collaborative's recommendations
 - The school's performance is persistently poor

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Budget Remaining	Forecast Remaining	
						(YTD less Budget)					(Previous vs. Current Forecast)			(Budget vs. Current Forecast)
SUMMARY														
Revenue														
General Block Grant	521,722	559,211	285,552	2,034,556	2,130,240	(95,684)	3,239,351	3,919,875	3,849,178	3,892,380	43,202	(27,495)	1,885,318	1,857,823
Federal Revenue	11,643	104,049	39,865	160,433	201,171	(40,738)	268,472	392,692	392,692	392,692	-	-	232,259	232,259
Other State Revenues	84,624	46,053	93,300	330,566	289,749	40,817	684,638	540,999	539,490	539,571	81	(1,428)	210,433	209,005
Local Revenues	(336,948)	165,195	(191,125)	19,458	3,962	15,495	274,927	224,991	37,084	37,084	-	(187,907)	205,533	17,626
Fundraising and Grants	7,543	7,159	14,112	151,645	121,633	30,012	145,500	183,000	183,000	183,000	-	-	31,355	31,355
Total Revenue	288,584	881,667	241,704	2,696,659	2,746,756	(50,097)	4,612,888	5,261,557	5,001,444	5,044,726	43,283	(216,830)	2,564,898	2,348,067
Expenses														
Compensation and Benefits	295,202	267,927	265,284	2,078,990	2,126,257	47,266	3,148,418	3,268,760	3,087,997	3,091,902	(3,905)	176,858	1,189,770	1,012,912
Books and Supplies	20,000	12,920	11,293	182,167	208,473	26,306	246,230	342,413	342,413	342,413	-	-	160,246	160,246
Services and Other Operating Expenditures	102,477	102,430	69,063	689,305	814,778	125,474	1,204,479	1,222,167	1,205,726	1,206,158	(432)	16,009	532,863	516,853
Capital Outlay	224	-	-	4,265	206,376	202,111	-	343,960	334,160	334,160	-	9,800	339,695	329,895
Total Expenses	417,903	383,277	345,640	2,954,726	3,355,883	401,157	4,599,127	5,177,301	4,970,296	4,974,633	(4,337)	202,668	2,222,574	2,019,906
Operating Income (excluding Depreciation)	(129,319)	498,389	(103,935)	(258,068)	(609,128)	351,060	13,761	84,256	31,148	70,094	38,946	(14,162)	342,324	328,161
<i>Operating Income (including Depreciation)</i>							13,761	77,479	16,531	55,477	38,946	(22,002)	331,282	309,279
Fund Balance														
Beginning Balance (Unaudited)							-	-	2,553,003	2,553,003				
Audit Adjustment							-	-	(19,966)	(19,966)				
Beginning Balance (Audited)							-	-	2,533,037	2,533,037				
Operating Income (including Depreciation)							13,761	77,479	16,531	55,477				
Ending Fund Balance (including Depreciation)							13,761	77,479	2,549,568	2,588,513				

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

Detail	Actual			Budget vs. Actual				Budget					
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Budget Remaining	Forecast Remaining
						(YTD less Budget)					(Previous vs. Current Forecast)		
Enrollment Summary													
9-12							-	-	-	-			
Total Enrolled							534	540	530	530	-	(10)	
ADA %													
9-12							98%	98%	98%	98%			
Average							98%	98%	98%	98%			
ADA													
9-12							523.3	529.2	519.4	519.4	-	(10)	
Total ADA							523.3	529.2	519.4	519.4			

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance		Budget Remaining	Forecast Remaining
											(Previous vs. Current Forecast)	(Budget vs. Current Forecast)		
REVENUE														
General Purpose Entitlement														
8012 Education Protection Account	-	144,030	-	288,060	351,221	(63,161)	-	702,442	689,773	708,024	18,251	5,582	414,382	419,964
8015 Charter Schools General Purpose Entitlement - State Aid	521,722	260,861	260,861	1,577,923	1,596,684	(18,761)	2,967,287	2,903,062	2,850,856	2,860,365	9,509	(42,697)	1,325,139	1,282,442
8019 State Aid - Prior Years	-	-	-	(10,437)	-	(10,437)	-	-	-	-	-	-	10,437	10,437
8096 Charter Schools in Lieu of Prop. Taxes	-	154,320	24,691	179,011	182,335	(3,325)	272,064	314,371	308,550	323,991	15,442	9,620	135,361	144,981
	521,722	559,211	285,552	2,034,556	2,130,240	(95,684)	3,239,351	3,919,875	3,849,178	3,892,380	43,202	(27,495)	1,885,318	1,857,823
8100 Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	19,477	(19,477)	35,411	35,412	35,412	35,412	-	-	35,412	35,412
8220 Child Nutrition Programs	-	-	28,222	28,222	46,490	(18,267)	77,483	77,483	77,483	77,483	-	-	49,261	49,261
8291 Title I	-	92,318	-	92,318	63,302	29,016	150,465	158,254	158,254	158,254	-	-	65,936	65,936
8292 Title II	-	88	-	3,464	2,045	1,419	5,113	5,113	5,113	5,113	-	-	1,649	1,649
8297 PY Federal - Not Accrued	-	-	-	1,500	-	1,500	-	-	-	-	-	-	(1,500)	(1,500)
8299 All Other Federal Revenue	11,643	11,643	11,643	34,929	69,858	(34,929)	-	116,430	116,430	116,430	-	-	81,501	81,501
SUBTOTAL - Federal Income	11,643	104,049	39,865	160,433	201,171	(40,738)	268,472	392,692	392,692	392,692	-	-	232,259	232,259
8300 Other State Revenues														
8311 Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8319 Other State Apportionments - Prior Years	-	8,373	-	26,911	-	26,911	-	-	-	26,911	26,911	26,911	(26,911)	0
8381 Special Education - Entitlement (State)	8,586	17,172	8,586	47,700	69,594	(21,894)	111,535	126,535	126,535	126,535	-	-	78,835	78,835
8520 Child Nutrition - State	-	-	2,319	2,319	3,890	(1,571)	6,482	6,483	6,483	6,483	-	-	4,164	4,164
8545 School Facilities Apportionments	-	-	82,395	82,395	116,469	(34,074)	-	194,115	194,115	157,933	(36,182)	(36,182)	111,720	75,538
8550 Mandated Cost Reimbursements	21,821	-	-	21,821	7,482	14,339	-	12,469	12,469	21,821	9,352	9,352	(9,352)	-
8560 State Lottery Revenue	-	20,508	-	20,508	20,374	133	74,181	81,497	79,988	79,988	-	(1,509)	60,989	59,480
8590 All Other State Revenue	-	-	-	9,914	7,500	2,414	103,674	12,500	12,500	12,500	-	-	2,586	2,586
8591 Supplemental Hourly Revenue	-	-	-	8,009	-	8,009	40,260	-	-	-	-	-	(8,009)	(8,009)
8592 Categorical Block Grant	-	-	-	-	-	-	215,425	-	-	-	-	-	-	-
0 Educationally Disadvantaged Block Grant	-	-	-	-	-	-	98,696	-	-	-	-	-	-	-
0000 Arts & Music	-	-	-	-	-	-	6,118	-	-	-	-	-	-	-
0000 Secondary School Counseling	-	-	-	-	-	-	21,854	-	-	-	-	-	-	-
0000 CAHSEE	-	-	-	-	-	-	6,413	-	-	-	-	-	-	-
0000 Common Core	54,217	-	-	110,990	64,440	46,550	-	107,400	107,400	107,400	-	-	(3,590)	(3,590)
SUBTOTAL - Other State Income	84,624	46,053	93,300	330,566	289,749	40,817	684,638	540,999	539,490	539,571	81	(1,428)	210,433	209,005

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining		
						(YTD less Budget)					(Previous vs. Current Forecast)		(Budget vs. Current Forecast)	Budget Remaining
8600 Other Local Revenue														
8634 Food Service Sales	-	-	-	-	362	(362)	604	604	604	604	-	-	604	604
8660 Interest	67	79	76	538	3,600	(3,062)	6,000	6,000	6,000	6,000	-	-	5,462	5,462
8676 After School Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	14,288	1,587	-	18,884	-	18,884	268,323	218,387	30,480	30,480	-	(187,907)	199,503	11,596
8999 Uncategorized Revenue	(351,303)	163,529	(191,201)	36	-	36	-	-	-	-	-	-	(36)	(36)
SUBTOTAL - Local Revenues	(336,948)	165,195	(191,125)	19,458	3,962	15,495	274,927	224,991	37,084	37,084	-	(187,907)	205,533	17,626
8800 Donations/Fundraising														
8801 Donations - Parents	570	778	254	21,444	5,333	16,111	8,000	8,000	8,000	8,000	-	-	(13,444)	(13,444)
8802 Donations - Individual/Corporations	4,961	4,295	10,668	95,508	56,667	38,842	85,000	85,000	85,000	85,000	-	-	(10,508)	(10,508)
8803 Fundraising	2,012	2,086	1,590	18,093	1,500	16,593	2,500	2,500	2,500	2,500	-	-	(15,593)	(15,593)
8811 Donations - Foundations	-	-	-	15,000	56,333	(41,333)	47,000	84,500	84,500	84,500	-	-	69,500	69,500
8813 Donations - Board	-	-	1,600	1,600	1,800	(200)	3,000	3,000	3,000	3,000	-	-	1,400	1,400
SUBTOTAL - Fundraising and Grants	7,543	7,159	14,112	151,645	121,633	30,012	145,500	183,000	183,000	183,000	-	-	31,355	31,355
TOTAL REVENUE	288,584	881,667	241,704	2,696,659	2,746,756	(50,097)	4,612,888	5,261,557	5,001,444	5,044,726	43,283	(216,830)	2,564,898	2,348,067

Environmental Charter High School

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
EXPENSES														
Compensation & Benefits														
1000	Certificated Salaries			-	-	-	-	-	-	-	-	-	-	-
1100	Teachers Salaries	118,274	146,032	141,304	1,044,838	1,027,905	(16,933)	1,612,799	1,609,229	1,609,229	1,609,229	-	-	564,391
1101	Teacher - Stipends	-	-	1,687	1,687	5,091	3,403	16,000	8,000	8,000	8,000	-	-	6,313
1103	Teacher - Substitute Pay	2,569	920	5,615	17,700	13,065	(4,635)	21,775	21,775	21,775	21,775	-	-	4,075
1111	Teacher - Elective	8,022	4,449	10,699	36,888	71,591	34,703	75,000	112,500	112,500	112,500	-	-	75,612
1150	Teacher - Custom 1	-	-	-	14,717	17,167	2,450	25,750	25,750	25,750	25,750	-	-	11,034
1300	Certificated Supervisor & Administrator Salaries	62,272	32,272	36,297	270,948	259,071	(11,877)	378,103	392,259	293,745	296,960	(3,215)	95,299	121,311
1900	Certificated Other Salaries	2,613	2,613	2,613	20,900	20,900	-	29,355	31,350	31,350	31,350	-	-	10,450
1930	Other Cert - Counselor	4,775	4,775	4,775	38,197	34,950	(3,247)	53,998	52,425	57,295	57,295	-	(4,870)	14,228
	SUBTOTAL - Certificated Employees	198,524	191,059	202,989	1,445,874	1,449,739	3,866	2,212,780	2,253,288	2,159,644	2,162,859	(3,215)	90,429	807,415
2000	Classified Salaries			-	-	-	-	-	-	-	-	-	-	-
2103	Classified - Custom 1	4,669	8,870	10,455	42,670	60,479	17,808	70,593	95,038	95,038	95,038	-	-	52,368
2300	Classified Supervisor & Administrator Salaries	15,931	16,492	11,190	125,326	123,428	(1,898)	181,889	185,142	131,431	131,431	-	53,711	59,816
2904	Other Classified - Security/yard duty	7,195	6,714	7,342	62,303	59,371	(2,932)	76,397	93,297	93,297	93,297	-	-	30,994
2908	Other Classified - Custom 1	2,342	2,604	2,728	16,422	24,727	8,305	30,900	38,000	28,651	28,651	-	9,349	21,578
	SUBTOTAL - Classified Employees	30,137	34,681	31,715	246,722	268,005	21,283	359,778	411,477	348,417	348,417	-	63,060	164,755
3000	Employee Benefits			-	-	-	-	-	-	-	-	-	-	-
3100	STRS	15,149	14,624	15,371	110,859	120,813	9,954	183,338	187,768	180,043	180,308	(265)	7,460	76,909
3200	PERS	3,686	2,984	3,144	27,598	25,234	(2,364)	35,425	39,145	31,930	31,930	-	7,215	11,547
3300	OASDI-Medicare-Alternative	6,015	5,873	6,375	45,462	40,638	(4,824)	56,295	63,108	56,947	56,993	(47)	6,114	17,646
3400	Health & Welfare Benefits	26,817	18,593	5,157	151,748	146,250	(5,498)	185,000	195,000	191,926	192,159	(233)	2,841	43,252
3500	Unemployment Insurance	887	113	117	9,097	12,620	3,523	47,520	47,520	47,520	47,520	-	-	38,423
3600	Workers Comp Insurance	13,987	-	-	40,576	57,959	17,382	60,781	63,954	64,071	64,216	(145)	(262)	23,378
3700	Retiree Benefits	-	-	415	1,055	-	(1,055)	-	-	-	-	-	-	(1,055)
3800	PERS Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-
3900	Other Employee Benefits	-	-	-	-	5,000	5,000	7,500	7,500	7,500	7,500	-	-	7,500
	SUBTOTAL - Employee Benefits	66,541	42,187	30,580	386,395	408,513	22,118	575,860	603,996	579,936	580,626	(690)	23,370	217,601

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual				Budget				
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
						(YTD less Budget)					(Previous vs. Current Forecast)	
4000 Books & Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4100 Approved Textbooks & Core Curricula Materials	-	287	-	3,561	23,333	19,772	10,000	35,000	35,000	35,000	-	31,439
4315 Custodial Supplies	1,683	1,248	-	7,803	4,120	(3,683)	6,180	6,180	6,180	6,180	-	(1,623)
4320 Educational Software	-	-	-	6,159	2,733	(3,426)	4,100	4,100	4,100	4,100	-	(2,059)
4325 Instructional Materials & Supplies	1,404	377	1,038	21,076	30,400	9,324	20,600	45,600	45,600	45,600	-	24,524
4330 Office Supplies	193	173	(181)	2,590	10,000	7,410	29,000	15,000	15,000	15,000	-	12,410
4335 PE Supplies	-	-	-	2,290	1,373	(917)	2,060	2,060	2,060	2,060	-	(230)
4345 Non Instructional Student Materials & Supplies	2,493	100	256	8,029	6,667	(1,362)	20,000	10,000	10,000	10,000	-	1,971
4410 Classroom Furniture, Equipment & Supplies	-	-	-	3,725	5,667	1,942	8,500	8,500	8,500	8,500	-	4,775
4420 Computers (individual items less than \$5k)	-	-	-	56,175	23,488	(32,687)	23,488	64,936	64,936	64,936	-	8,761
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	213	7,025	6,812	10,537	10,537	10,537	10,537	-	10,324
4710 Student Food Services	11,503	10,555	9,556	61,414	83,333	21,920	96,265	125,000	125,000	125,000	-	63,586
4720 Other Food	2,724	180	624	9,131	10,333	1,202	15,500	15,500	15,500	15,500	-	6,369
SUBTOTAL - Books and Supplies	20,000	12,920	11,293	182,167	208,473	26,306	246,230	342,413	342,413	342,413	-	160,246
5000 Services & Other Operating Expenses												
5200 Travel & Conferences	200	100	143	3,507	10,000	6,493	23,500	15,000	15,000	15,000	-	11,493
5305 Dues & Membership - Professional	2,700	50	37	4,185	5,178	993	7,767	7,767	7,767	7,767	-	3,582
5310 Subscriptions	51	-	-	52	1,203	1,151	1,805	1,805	1,805	1,805	-	1,753
5400 Insurance	-	-	-	-	15,793	15,793	23,690	23,690	23,690	23,690	-	23,690
5510 Utilities - Gas and Electric	2,029	2,965	1,721	18,216	20,000	1,784	20,616	30,000	30,000	30,000	-	11,784
5515 Janitorial, Gardening Services & Supplies	5,564	5,250	5,407	45,605	46,400	795	75,000	69,600	69,600	69,600	-	23,995
5520 Security	593	126	60	2,148	1,800	(348)	2,700	2,700	2,700	2,700	-	552
5525 Utilities - Waste	250	250	250	1,500	2,975	1,474	4,462	4,462	4,462	4,462	-	2,962
5530 Utilities - Water	386	321	330	2,704	2,546	(158)	3,819	3,819	3,819	3,819	-	1,115
5605 Equipment Leases	4,565	6,552	1,644	34,643	48,405	13,763	72,608	72,608	72,608	72,608	-	37,965

Environmental Charter High School

Budget vs. Actuals

As of most recent monthly close

	Budget vs. Actual														
	Actual			Budget vs. Actual				Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining	
5610	Rent	18,105	18,104	17,888	144,686	143,153	(1,532)	214,730	214,730	214,730	214,730	-	-	70,044	70,044
5615	Repairs and Maintenance - Building	-	-	-	8,404	20,000	11,596	30,000	30,000	30,000	30,000	-	-	21,596	21,596
5616	Repairs and Maintenance - Computers	-	-	-	3,069	2,000	(1,069)	3,000	3,000	3,000	3,000	-	-	(69)	(69)
5617	Repairs and Maintenance - Other Equipment	-	-	-	750	866	116	1,299	1,299	1,299	1,299	-	-	549	549
5618	Repairs & Maintenance - Auto	-	-	-	1,587	4,807	3,220	7,210	7,210	7,210	7,210	-	-	5,623	5,623
5699	Other Rentals, Leases and Repairs 6	3,633	-	683	7,138	-	(7,138)	-	-	-	-	-	-	(7,138)	(7,138)
5803	Accounting Fees	-	-	-	3,311	5,099	1,788	7,648	7,648	7,648	7,648	-	-	4,337	4,337
5809	Banking Fees	35	20	5	234	400	166	600	600	600	600	-	-	366	366
5812	Business Services	8,378	8,378	-	58,648	77,794	19,147	100,539	116,691	100,539	100,539	-	16,152	58,044	41,891
5815	Consultants - Instructional	5,045	13,945	2,112	40,822	53,333	12,511	50,000	80,000	80,000	80,000	-	-	39,178	39,178
5820	Consultants - Referees	-	-	-	-	667	667	1,000	1,000	1,000	1,000	-	-	1,000	1,000
5824	District Oversight Fees	-	-	-	-	26,132	26,132	35,535	39,199	38,492	38,924	(432)	275	39,199	38,924
5830	Field Trips Expenses	15,000	2,338	1,125	88,512	60,000	(28,512)	90,000	90,000	90,000	90,000	-	-	1,488	1,488
5833	Fines and Penalties	-	-	-	4	687	683	1,030	1,030	1,030	1,030	-	-	1,026	1,026
5836	Fingerprinting	288	-	-	689	811	122	1,217	1,217	1,217	1,217	-	-	528	528
5839	Fundraising Expenses	11	1	7	1,296	1,667	371	2,500	2,500	2,500	2,500	-	-	1,204	1,204
5845	Legal Fees	1,601	3,255	261	12,301	4,091	(8,209)	6,137	6,137	6,137	6,137	-	-	(6,164)	(6,164)
5848	Licenses and Other Fees	989	-	20	1,621	6,077	4,456	9,116	9,116	9,116	9,116	-	-	7,495	7,495
5851	Marketing and Student Recruiting	1,048	2,488	1,169	12,749	29,120	16,371	27,530	43,680	43,680	43,680	-	-	30,931	30,931
5854	Consultants - Other 1	6,240	3,649	7,546	28,231	42,951	14,719	70,313	64,426	64,844	64,844	-	(418)	36,195	36,613
5857	Payroll Fees	539	1,126	493	4,942	3,502	(1,440)	5,253	5,253	5,253	5,253	-	-	311	311
5860	Printing and Reproduction	946	4,718	336	14,925	4,147	(10,778)	6,220	6,220	6,220	6,220	-	-	(8,705)	(8,705)
5861	Prior Yr Exp (not accrued)	-	(2,259)	2,259	1,500	-	(1,500)	-	-	-	-	-	-	(1,500)	(1,500)
5863	Professional Development	-	550	1,200	6,408	21,667	15,259	84,612	32,500	32,500	32,500	-	-	26,092	26,092
5864	Professional Development - Other	-	-	-	306	1,752	1,446	2,628	2,628	2,628	2,628	-	-	2,322	2,322
5874	Sports	8,464	9,553	3,890	30,045	33,333	3,288	38,000	50,000	50,000	50,000	-	-	19,955	19,955
5875	Staff Recruiting	80	-	345	495	1,000	505	1,500	1,500	1,500	1,500	-	-	1,005	1,005
5878	Student Assessment	8	5,352	1,315	15,846	31,781	15,935	52,671	47,671	47,671	47,671	-	-	31,825	31,825
5881	Student Information System	6,495	2,834	-	14,108	6,841	(7,267)	8,426	10,261	10,261	10,261	-	-	(3,847)	(3,847)
5884	Substitutes	4,394	3,761	984	17,009	20,000	2,991	30,000	30,000	30,000	30,000	-	-	12,991	12,991
5887	Technology Services	-	-	365	2,735	10,000	7,265	8,000	15,000	15,000	15,000	-	-	12,265	12,265
5893	Transportation - Student	333	412	-	4,135	16,667	12,532	20,000	25,000	25,000	25,000	-	-	20,865	20,865
5899	Miscellaneous Operating Expenses	2,226	5,400	13,963	32,976	6,667	(26,309)	10,000	10,000	10,000	10,000	-	-	(22,976)	(22,976)
5910	Communications - Internet / Website Fees	295	-	45	2,994	2,000	(994)	7,800	3,000	3,000	3,000	-	-	6	6
5915	Postage and Delivery	566	52	117	2,217	3,333	1,116	6,798	5,000	5,000	5,000	-	-	2,783	2,783
5920	Communications - Telephone & Fax	1,421	3,137	3,345	12,053	11,467	(587)	17,200	17,200	17,200	17,200	-	-	5,147	5,147
0000	Erate	-	-	-	-	6,667	6,667	10,000	10,000	10,000	10,000	-	-	10,000	10,000
	SUBTOTAL - Services & Other Operating Exp.	102,477	102,430	69,063	689,305	814,778	125,474	1,204,479	1,222,167	1,205,726	1,206,158	(432)	16,009	532,863	516,853
6000	Capital Outlay														
6100	Sites & Improvement of Sites	-	-	-	3,704	206,376	202,672	-	343,960	334,160	334,160	-	9,800	340,256	330,456
6200	Buildings & Improvement of Buildings	224	-	-	560	-	(560)	-	-	-	-	-	-	(560)	(560)
	SUBTOTAL - Capital Outlay	224	-	-	4,265	206,376	202,111	-	343,960	334,160	334,160	-	9,800	339,695	329,895
	TOTAL EXPENSES	417,903	383,277	345,640	2,954,726	3,355,883	401,157	4,599,127	5,177,301	4,970,296	4,974,633	(4,337)	202,668	2,222,574	2,019,906
6900	Total Depreciation (includes Prior Years)	-	-	-	-	-	-	-	350,737	348,777	348,777	-	1,960	350,737	348,777
	TOTAL EXPENSES including Depreciation	417,678	383,277	345,640	2,950,462	3,149,507	199,046	4,599,127	5,184,078	4,984,913	4,989,250	(4,337)	194,828	2,233,616	2,038,788

Environmental Charter High School

Monthly Cash Forecast
As of most recent monthly close

	2013/14													Forecast	AP/AR
	Actual & Projected														
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Projected	Apr Projected	May Projected	Jun Projected			
Beginning Cash	\$219,399.18	1,333,898	1,820,677	1,372,918	1,492,129	1,491,682	1,327,129	1,809,132	1,799,009	1,480,149	1,500,397	1,309,425			
Revenue															
General Block Grant	(7,478)	197,560	83,530	394,460	-	521,722	559,211	285,552	283,750	307,911	145,031	24,698	3,892,380	1,096,433	
Federal Income	-	-	3,376	1,500	-	11,643	104,049	39,865	47,735	91,821	23,485	19,391	392,692	49,827	
Other State Income	(66)	16,397	59,495	30,764	-	84,624	46,053	93,300	47,322	33,897	53,894	33,897	539,571	39,994	
Local Revenues	1,072	68	1,517	80,059	299,620	(336,948)	165,195	(191,125)	6,501	3,708	3,708	3,708	37,084	-	
Fundraising and Grants	48,554	1,461	48,758	16,329	7,729	7,543	7,159	14,112	7,989	7,789	7,789	7,789	183,000	-	
Total Revenue	42,081	215,486	196,675	523,112	307,350	288,584	881,667	241,704	393,297	445,126	233,907	89,483	5,044,726	1,186,254	
Expenses															
Compensation & Benefits	136,335	286,813	288,714	280,472	258,243	295,202	267,927	265,284	194,796	264,658	264,658	248,645	3,091,902	40,154	
Books & Supplies	16,264	47,200	18,333	33,480	22,677	20,000	12,920	11,293	74,643	28,534	28,534	28,534	342,413	-	
Services & Other Operating Expenses	45,529	61,273	100,526	107,979	100,028	102,477	102,430	69,063	215,314	100,513	100,513	100,513	1,206,158	-	
Capital Outlay	-	3,704	118	218	-	224	-	-	229,647	33,416	33,416	33,416	334,160	-	
Total Expenses	198,128	398,990	407,691	422,149	380,948	417,903	383,277	345,640	714,400	427,122	427,122	411,109	4,974,633	40,154	
Operating Cash Inflow (Outflow)	(156,047)	(183,505)	(211,016)	100,963	(73,598)	(129,319)	498,389	(103,935)	(321,103)	18,004	(193,215)	(321,625)	70,094	1,146,100	
Revenues - Prior Year Accruals	1,363,643	381,899	55,627	22,552	71,067	-	241	(5,667)	-	-	-	-	-	-	
Expenses - Prior Year Accruals	11,836	-	-	(11,836)	-	(23,492)	-	7,926	-	-	-	-	-	-	
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable - Current Year	(86,191)	43,840	(26,438)	3,586	(1,753)	(15,567)	(20,445)	35,462	-	-	-	-	-	-	
Summerholdback for Teachers	(33,759)	2,929	3,527	3,997	3,837	3,825	3,767	3,807	2,243	2,243	2,243	2,243	2,243	-	
Loans Payable (Current)	15,016	238,354	(202,590)	(51)	-	-	51	52,284	-	-	-	-	-	-	
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Balance Sheet Changes	-	3,261	(66,870)	-	1	-	-	-	-	-	-	-	-	-	
Ending Cash	1,333,898	1,820,677	1,372,918	1,492,129	1,491,682	1,327,129	1,809,132	1,799,009	1,480,149	1,500,397	1,309,425	990,043			

Environmental Charter Middle School- Gardena

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
SUMMARY														
Revenue														
General Block Grant	251,026	285,058	108,233	1,055,282	1,155,749	(100,467)	1,849,712	2,170,824	2,050,027	2,069,931	19,904	(100,893)	1,115,542	1,014,649
Federal Revenue	(9,058)	50,402	30,760	73,797	129,307	(55,510)	267,711	251,526	244,046	244,046	-	(7,480)	177,729	170,249
Other State Revenues	164,266	22,493	8,130	369,790	320,991	48,799	671,388	441,195	437,561	500,711	63,150	59,516	71,405	130,921
Local Revenues	(258,503)	(33,417)	15	37,670	47,470	(9,801)	35,562	79,117	34,500	39,528	5,028	(39,589)	41,447	1,858
Fundraising and Grants	2,181	15,805	-	128,116	90,000	38,116	150,000	150,000	150,000	150,000	-	-	21,884	21,884
Total Revenue	149,913	340,342	147,138	1,664,654	1,743,518	(78,864)	2,974,373	3,092,661	2,916,134	3,004,216	88,082	(88,445)	1,428,007	1,339,562
Expenses														
Compensation and Benefits	162,340	133,831	136,981	1,076,705	1,077,167	462	1,563,607	1,633,348	1,597,907	1,648,146	(50,239)	(14,799)	556,643	571,441
Books and Supplies	19,981	30,340	11,326	164,489	172,009	7,520	242,357	266,911	257,677	257,677	-	9,234	102,422	93,188
Services and Other Operating Expenditures	616,437	(443,898)	78,212	595,140	654,387	59,246	1,001,175	981,881	1,406,257	1,003,069	403,188	(21,188)	386,741	407,928
Capital Outlay	-	-	-	34,891	-	(34,891)	-	-	-	-	-	-	(34,891)	(34,891)
Total Expenses	798,757	(279,728)	226,519	1,871,226	1,903,563	32,337	2,807,139	2,882,140	3,261,841	2,908,892	352,949	(26,752)	1,010,914	1,037,666
Operating Income (excluding Depreciation)	(648,845)	620,070	(79,381)	(206,572)	(160,045)	(46,526)	167,234	210,522	(345,707)	95,324	441,031	(115,198)	417,093	301,896
<i>Operating Income (including Depreciation)</i>							147,234	210,522	(367,738)	(52,525)	315,213	(263,047)	382,202	119,155
Fund Balance														
Beginning Balance (Unaudited)							-	-	1,332,921	1,332,921				
Audit Adjustment							-	-	55,913	55,913				
Beginning Balance (Audited)									1,388,834	1,388,834				
Operating Income (including Depreciation)							147,234	210,522	(367,738)	(52,525)				
Ending Fund Balance (including Depreciation)							147,234	210,522	1,021,097	1,336,309				

Environmental Charter Middle School- Gardena

Budget vs. Actuals

As of most recent monthly close

Detail	Actual			Budget vs. Actual				Budget				
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
						(YTD less Budget)					(Previous vs. Current Forecast)	
Enrollment Summary												
4-6							-	-	-	-		
7-8							120	120	120	120	-	
Total Enrolled							240	240	220	220	-	(20)
							360	360	340	340		
ADA %												
4-6							97%	97%	97%	97%		
7-8							97%	97%	97%	97%		
Average							97%	97%	97%	97%		
ADA												
4-6							116.4	116.4	116.4	116.4		
7-8							232.8	232.8	213.4	213.4		
Total ADA							349.2	349.2	329.8	329.8		

Environmental Charter Middle School- Gardena

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
REVENUE														
General Purpose Entitlement														
8012 Education Protection Account	-	73,145	-	146,291	194,506	(48,215)	-	389,012	367,365	376,520	9,156	(12,491)	242,721	230,229
8015 Charter Schools General Purpose Entitlement - State Aid	216,466	108,233	108,233	659,467	710,683	(51,216)	1,374,912	1,292,150	1,220,204	1,181,637	(38,567)	(110,513)	632,683	522,170
8019 State Aid - Prior Years	-	-	-	(1,037)	-	(1,037)	-	-	-	-	-	-	1,037	1,037
8096 Charter Schools in Lieu of Prop. Taxes	34,560	103,680	-	250,561	250,561	-	474,800	489,662	462,459	511,774	49,315	22,112	239,101	261,213
	251,026	285,058	108,233	1,055,282	1,155,749	(100,467)	1,849,712	2,170,824	2,050,027	2,069,931	19,904	(100,893)	1,115,542	1,014,649
8100 Federal Revenue														
8181 Special Education - Entitlement	-	-	-	-	6,492	(6,492)	11,804	11,804	11,804	11,804	-	-	11,804	11,804
8220 Child Nutrition Programs	-	-	30,760	30,760	80,779	(50,019)	134,401	134,632	127,152	127,152	-	(7,480)	103,872	96,392
8291 Title I	-	50,341	-	50,341	40,729	9,612	118,239	101,823	101,823	101,823	-	-	51,482	51,482
8292 Title II	-	61	-	1,754	1,307	447	3,267	3,267	3,267	3,267	-	-	1,513	1,513
8297 PY Federal - Not Accrued	(9,058)	-	-	(9,058)	-	(9,058)	-	-	-	-	-	-	9,058	9,058
SUBTOTAL - Federal Income	(9,058)	50,402	30,760	73,797	129,307	(55,510)	267,711	251,526	244,046	244,046	-	(7,480)	177,729	170,249
8300 Other State Revenues														
8311 Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8319 Other State Apportionments - Prior Years	-	4,533	-	35,209	-	35,209	-	-	-	35,209	35,209	35,209	(35,209)	0
8381 Special Education - Entitlement (State)	11,812	5,906	5,906	36,092	38,105	(2,013)	69,281	69,281	69,281	69,281	-	-	33,189	33,189
8520 Child Nutrition - State	-	-	2,224	2,224	6,981	(4,757)	11,141	11,635	10,988	10,988	-	(646)	9,411	8,764
8545 School Facilities Apportionments	115,530	-	-	115,530	52,553	62,977	81,253	87,589	87,589	115,530	27,941	27,941	(27,941)	-
8550 Mandated Cost Reimbursements	4,313	-	-	4,313	2,588	1,725	-	-	4,313	4,313	-	-	-	-
8560 State Lottery Revenue	-	12,054	-	12,054	13,444	(1,390)	49,586	53,777	50,789	50,789	-	(2,988)	41,722	38,735
8590 All Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8592 Categorical Block Grant	-	-	-	-	-	-	134,313	-	-	-	-	-	-	-
0 Educationally Disadvantaged Block Grant	-	-	-	-	-	-	79,092	-	-	-	-	-	-	-
8593 New School Categorical	-	-	-	1,956	-	1,956	44,348	-	-	-	-	-	(1,956)	(1,956)
0000 Common Core	32,611	-	-	64,911	38,760	26,151	52,374	64,600	64,600	64,600	-	-	(311)	(311)
0000 ASES	-	-	-	97,500	129,800	(32,300)	150,000	150,000	150,000	150,000	-	-	52,500	52,500
SUBTOTAL - Other State Income	164,266	22,493	8,130	369,790	320,991	48,799	671,388	441,195	437,561	500,711	63,150	59,516	71,405	130,921
8600 Other Local Revenue														
8634 Food Service Sales	-	-	-	-	900	(900)	1,500	1,500	1,500	1,500	-	-	1,500	1,500
8660 Interest	20	16	15	241	1,800	(1,559)	3,000	3,000	3,000	600	(2,400)	(2,400)	2,759	359
8699 All Other Local Revenue	-	1,127	-	37,428	44,770	(7,342)	31,062	74,617	30,000	37,428	7,428	(37,189)	37,189	(0)
8999 Uncategorized Revenue	(258,523)	(34,560)	-	(0)	-	(0)	-	-	-	-	-	-	0	0
SUBTOTAL - Local Revenues	(258,503)	(33,417)	15	37,670	47,470	(9,801)	35,562	79,117	34,500	39,528	5,028	(39,589)	41,447	1,858
8800 Donations/Fundraising														
8801 Donations - Parents	100	-	-	990	3,000	(2,010)	5,000	5,000	5,000	5,000	-	-	4,010	4,010
8802 Donations - Individual/Corporations	-	-	-	12,500	54,000	(41,500)	90,000	90,000	90,000	90,000	-	-	77,500	77,500
8803 Fundraising	581	557	-	2,878	6,000	(3,122)	10,000	10,000	10,000	10,000	-	-	7,122	7,122
8811 Donations - Foundations	-	15,000	-	110,000	24,000	86,000	40,000	40,000	40,000	40,000	-	-	(70,000)	(70,000)
8813 Donations - Board	1,500	248	-	1,748	3,000	(1,252)	5,000	5,000	5,000	5,000	-	-	3,252	3,252
SUBTOTAL - Fundraising and Grants	2,181	15,805	-	128,116	90,000	38,116	150,000	150,000	150,000	150,000	-	-	21,884	21,884
TOTAL REVENUE	149,913	340,342	147,138	1,664,654	1,743,518	(78,864)	2,974,373	3,092,661	2,916,134	3,004,216	88,082	(88,445)	1,428,007	1,339,562

Environmental Charter Middle School- Gardena

Budget vs. Actuals
As of most recent monthly close

		Actual			Budget vs. Actual			Budget							
		Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
EXPENSES															
Compensation & Benefits															
1000	Certificated Salaries														
1100	Teachers Salaries	68,046	65,586	66,642	460,285	435,704	(24,581)	667,411	683,678	692,678	692,678	-	(9,000)	223,393	232,393
1101	Teacher - Stipends	-	-	-	300	10,492	10,192	8,487	16,487	16,487	16,487	-	-	16,187	16,187
1103	Teacher - Substitute Pay	2,003	108	1,318	10,240	8,816	(1,424)	13,854	13,854	13,854	13,854	-	-	3,614	3,614
1148	Teacher - Special Ed	6,809	4,809	4,809	35,663	33,663	(2,000)	50,380	52,899	52,899	52,899	-	-	17,236	17,236
1150	Teacher - Custom 1	-	-	-	6,861	-	(6,861)	-	-	-	-	-	-	(6,861)	(6,861)
1300	Certificated Supervisor & Administrator Salaries	13,731	13,731	13,731	110,078	109,850	(228)	142,770	164,775	164,775	164,775	-	-	54,697	54,697
1920	Other Cert - Summer	-	-	-	10,589	10,000	(589)	10,000	10,000	10,000	10,000	-	-	(589)	(589)
1930	Other Cert - Counselor	5,002	4,502	4,502	32,013	34,615	2,602	49,929	54,395	54,395	54,395	-	-	22,382	22,382
	SUBTOTAL - Certificated Employees	95,591	88,737	91,002	666,030	643,140	(22,890)	942,830	996,088	1,005,088	1,005,088	-	(9,000)	330,058	339,058
2000	Classified Salaries														
2100	Classified Instructional Aide Salaries	12,699	8,758	13,261	73,274	72,809	(465)	132,682	118,518	118,518	118,518	-	-	45,244	45,244
2400	Classified Clerical & Office Salaries	14,540	13,849	14,347	112,913	79,687	(33,225)	107,697	119,531	94,011	139,063	(45,052)	(19,532)	6,618	26,151
2904	Other Classified - Security/yard duty	5,413	5,014	5,140	44,411	50,514	6,102	86,853	79,379	79,379	79,379	-	-	34,968	34,968
2908	Other Classified - Custom 1	-	-	-	1,738	13,333	11,595	-	20,000	6,736	6,763	(27)	13,237	18,262	5,025
	SUBTOTAL - Classified Employees	32,651	27,620	32,748	232,337	216,344	(15,993)	327,231	337,428	298,644	343,723	(45,079)	(6,295)	105,092	111,387
3000	Employee Benefits														
3100	STRS	7,131	6,591	6,853	49,623	51,671	2,048	76,134	80,445	80,445	82,920	(2,475)	(2,475)	30,821	33,296
3300	OASDI-Medicare-Alternative	4,397	3,807	4,317	31,161	26,848	(4,313)	38,659	41,811	39,546	41,135	(1,589)	676	10,649	9,973
3400	Health & Welfare Benefits	13,162	7,017	1,685	67,533	94,875	27,342	126,500	126,500	124,288	124,302	(13)	2,198	58,967	56,769
3500	Unemployment Insurance	64	58	62	4,196	8,618	4,423	12,250	9,072	7,676	7,679	(3)	1,393	4,876	3,483
3600	Workers Comp Insurance	9,343	-	-	25,160	29,004	3,844	30,002	32,004	32,220	33,300	(1,080)	(1,296)	6,844	8,140
3700	Retiree Benefits	-	-	315	665	-	(665)	-	-	-	-	-	-	(665)	(665)
3800	PERS Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3900	Other Employee Benefits	-	-	-	-	6,667	6,667	10,000	10,000	10,000	10,000	-	-	10,000	10,000
	SUBTOTAL - Employee Benefits	34,097	17,474	13,231	178,339	217,683	39,345	293,545	299,832	294,175	299,335	(5,160)	497	121,493	120,997

Environmental Charter Middle School- Gardena

Budget vs. Actuals
As of most recent monthly close

	Budget vs. Actual													
	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
4000 Books & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4100 Approved Textbooks & Core Curricula Materials	770	-	-	1,120	6,667	5,547	10,000	10,000	10,000	10,000	-	-	8,880	8,880
4315 Custodial Supplies	-	1,922	-	8,409	2,000	(6,409)	3,000	3,000	3,000	3,000	-	-	(5,409)	(5,409)
4320 Educational Software	-	-	-	13,500	3,980	(9,520)	4,326	4,326	4,326	4,326	-	-	(9,174)	(9,174)
4325 Instructional Materials & Supplies	378	1,040	125	14,676	14,720	44	16,000	16,000	16,000	16,000	-	-	1,324	1,324
4330 Office Supplies	115	266	36	1,470	9,079	7,609	13,619	13,619	13,619	13,619	-	-	12,149	12,149
4335 PE Supplies	-	-	-	196	1,333	1,138	2,000	2,000	2,000	2,000	-	-	1,804	1,804
4345 Non Instructional Student Materials & Supplies	-	615	-	2,747	1,587	(1,159)	2,381	2,381	2,381	2,381	-	-	(366)	(366)
4410 Classroom Furniture, Equipment & Supplies	-	11,468	-	18,887	16,104	(2,783)	15,000	24,156	24,156	24,156	-	-	5,269	5,269
4420 Computers (individual items less than \$5k)	-	-	-	6,920	12,667	5,747	4,000	19,000	19,000	19,000	-	-	12,080	12,080
4423 IT Equipment	-	-	-	-	3,333	3,333	5,000	5,000	5,000	5,000	-	-	5,000	5,000
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	2,076	-	(2,076)	-	-	-	-	-	-	(2,076)	(2,076)
4710 Student Food Services	17,150	14,766	11,117	91,374	99,727	8,353	165,814	166,212	156,978	156,978	-	9,234	74,838	65,604
4720 Other Food	1,568	262	47	3,114	811	(2,303)	1,217	1,217	1,217	1,217	-	-	(1,897)	(1,897)
SUBTOTAL - Books and Supplies	19,981	30,340	11,326	164,489	172,009	7,520	242,357	266,911	257,677	257,677	-	9,234	102,422	93,188
5000 Services & Other Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Travel & Conferences	-	-	-	-	4,179	4,179	6,268	6,268	6,268	6,268	-	-	6,268	6,268
5210 Conference Fees	-	-	-	718	-	(718)	-	-	-	-	-	-	(718)	(718)
5215 Travel - Mileage, Parking, Tolls	200	42	25	648	-	(648)	-	-	-	-	-	-	(648)	(648)
5220 Travel and Lodging	345	-	-	1,211	-	(1,211)	-	-	-	-	-	-	(1,211)	(1,211)
5225 Travel - Meals & Entertainment	91	-	-	91	-	(91)	-	-	-	-	-	-	(91)	(91)
5305 Dues & Membership - Professional	1,710	-	25	2,545	1,667	(878)	2,500	2,500	2,500	2,500	-	-	(45)	(45)
5310 Subscriptions	-	-	-	162	-	(162)	-	-	-	-	-	-	(162)	(162)
5450 Insurance - Other	-	-	-	-	6,667	6,667	10,000	10,000	10,000	10,000	-	-	10,000	10,000
5510 Utilities - Gas and Electric	5,631	1,987	1,823	15,614	32,000	16,386	48,000	48,000	48,000	48,000	-	-	32,386	32,386
5515 Janitorial, Gardening Services & Supplies	5,400	101	2,801	27,108	24,000	(3,108)	36,000	36,000	36,000	36,000	-	-	8,892	8,892
5520 Security	279	554	214	1,872	333	(1,538)	500	500	500	500	-	-	(1,372)	(1,372)
5525 Utilities - Waste	302	302	302	906	667	(239)	1,000	1,000	1,000	1,000	-	-	94	94
5530 Utilities - Water	232	-	755	2,128	667	(1,461)	1,000	1,000	1,000	1,000	-	-	(1,128)	(1,128)
5605 Equipment Leases	1,174	1,254	99	7,293	13,285	5,992	19,928	19,928	19,928	19,928	-	-	12,635	12,635
5610 Rent	27,899	51,169	20,193	238,755	223,190	(15,565)	334,785	334,785	359,892	359,892	-	(25,107)	96,030	121,138
5615 Repairs and Maintenance - Building	-	460	-	8,009	16,667	8,657	25,000	25,000	25,000	25,000	-	-	16,991	16,991
5616 Repairs and Maintenance - Computers	-	-	-	-	667	667	1,000	1,000	1,000	1,000	-	-	1,000	1,000
5617 Repairs and Maintenance - Other Equipment	-	-	-	966	667	(299)	1,000	1,000	1,000	1,000	-	-	34	34
5699 Other Rentals, Leases and Repairs 6	-	-	300	300	-	(300)	-	-	-	-	-	-	(300)	(300)
5803 Accounting Fees	-	-	-	2,259	3,000	741	4,500	4,500	4,500	4,500	-	-	2,241	2,241
5805 Administrative Fees	-	991	-	991	-	(991)	-	-	-	-	-	-	(991)	(991)
5809 Banking Fees	40	15	-	118	160	43	240	240	240	240	-	-	123	123
5812 Business Services	5,463	5,463	-	51,019	44,937	(6,083)	65,555	67,405	65,555	65,555	-	1,850	16,386	14,536
5815 Consultants - Instructional	12,333	1,113	6,989	47,658	46,667	(992)	70,000	70,000	70,000	70,000	-	-	22,342	22,342
5824 District Oversight Fees	-	-	18,517	18,517	14,472	(4,045)	20,631	21,708	20,500	20,699	(199)	1,009	3,191	2,182
5830 Field Trips Expenses	-	450	-	5,655	10,667	5,011	16,000	16,000	16,000	16,000	-	-	10,345	10,345
5833 Fines and Penalties	-	-	-	114	18	(96)	27	27	27	27	-	-	(87)	(87)
5836 Fingerprinting	160	32	-	930	2,000	1,070	3,000	3,000	3,000	3,000	-	-	2,070	2,070
5843 Interest - Loans Less than 1 Year	162	-	-	324	-	(324)	301	301	301	301	-	-	(23)	(23)
5845 Legal Fees	-	202	174	377	1,667	1,290	2,500	2,500	2,500	2,500	-	-	2,124	2,124
5848 Licenses and Other Fees	-	-	-	365	1,233	868	1,850	1,850	1,850	1,850	-	-	1,485	1,485

Environmental Charter Middle School- Gardena

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Variance	Budget Remaining	Forecast Remaining
											(Previous vs. Current Forecast)	(Budget vs. Current Forecast)		
5851 Marketing and Student Recruiting	700	1,662	1,696	9,473	21,360	11,887	22,410	32,040	32,040	32,040	-	-	22,567	22,567
5854 Consultants - Other 1	1,623	2,938	4,960	19,142	110,089	90,948	183,219	165,134	160,949	163,535	(2,586)	1,599	145,992	144,393
5857 Payroll Fees	432	905	359	3,586	2,133	(1,452)	3,200	3,200	3,200	3,200	-	-	(386)	(386)
5860 Printing and Reproduction	381	1,215	719	8,029	3,945	(4,084)	5,917	5,917	5,917	5,917	-	-	(2,112)	(2,112)
5861 Prior Yr Exp (not accrued)	-	535	-	2,260	1,155	(1,105)	1,733	1,733	1,733	1,733	-	-	(527)	(527)
5863 Professional Development	-	525	-	14,100	2,625	(11,475)	14,204	3,938	5,055	4,916	139	(978)	(10,162)	(9,184)
5874 Sports	90	180	280	550	-	(550)	-	-	-	-	-	-	(550)	(550)
5875 Staff Recruiting	-	-	80	80	667	587	1,000	1,000	1,000	1,000	-	-	920	920
5877 Student Activities	-	-	-	58	50	(8)	75	75	75	75	-	-	17	17
5878 Student Assessment	-	3,646	-	4,050	7,875	3,825	11,812	11,812	11,812	11,812	-	-	7,762	7,762
5881 Student Information System	3,829	523	-	9,667	5,280	(4,387)	7,920	7,920	7,480	7,480	-	440	(1,747)	(2,187)
5884 Substitutes	1,291	3,787	3,116	10,716	6,667	(4,049)	10,000	10,000	10,000	10,000	-	-	(716)	(716)
5887 Technology Services	-	-	-	1,675	3,333	1,658	5,000	5,000	5,000	5,000	-	-	3,325	3,325
5893 Transportation - Student	2,347	2,635	2,145	18,368	21,000	2,632	31,500	31,500	31,500	31,500	-	-	13,132	13,132
5899 Miscellaneous Operating Expenses	541,918	(529,464)	9,715	36,343	1,333	(35,009)	2,000	2,000	2,000	2,000	-	-	(34,343)	(34,343)
5905 Communications - Cell Phones	-	-	-	-	1,333	1,333	2,000	2,000	2,000	2,000	-	-	2,000	2,000
5910 Communications - Internet / Website Fees	1,637	1,440	1,470	12,685	5,667	(7,019)	12,000	8,500	8,500	8,500	-	-	(4,185)	(4,185)
5915 Postage and Delivery	-	58	20	676	2,400	1,724	3,600	3,600	3,600	3,600	-	-	2,924	2,924
5920 Communications - Telephone & Fax	768	1,383	1,437	7,033	8,000	967	12,000	12,000	12,000	12,000	-	-	4,967	4,967
SUBTOTAL - Services & Other Operating Exp.	616,437	(443,898)	78,212	595,140	654,387	59,246	1,001,175	981,881	1,406,257	1,003,069	403,188	(21,188)	386,741	407,928
6000 Capital Outlay														
6100 Sites & Improvement of Sites	-	-	-	3,372	-	(3,372)	-	-	-	-	-	-	(3,372)	(3,372)
6200 Buildings & Improvement of Buildings	-	-	-	31,520	-	(31,520)	-	-	-	-	-	-	(31,520)	(31,520)
SUBTOTAL - Capital Outlay	-	-	-	34,891	-	(34,891)	-	-	-	-	-	-	(34,891)	(34,891)
TOTAL EXPENSES	798,757	(279,728)	226,519	1,871,226	1,903,563	32,337	2,807,139	2,882,140	3,261,841	2,908,892	352,949	(26,752)	1,010,914	1,037,666
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	20,000	-	22,031	147,849	125,818	(147,849)	-	147,849
TOTAL EXPENSES including Depreciation	798,757	(279,728)	226,519	1,836,334	1,903,563	67,229	2,827,139	2,882,140	3,283,872	3,056,741	478,767	(174,602)	1,045,805	1,220,407

Environmental Charter Middle School- Gardena

Monthly Cash Forecast
As of most recent monthly close

	2013/14												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	\$521,017.80	772,169	780,741	764,688	779,516	828,610	150,051	340,284	240,488	286,547	305,558	211,544		
Revenue														
General Block Grant	(51)	86,049	109,027	215,939	-	251,026	285,058	108,233	174,400	181,454	98,665	43,810	2,069,931	516,320
Federal Income	-	-	1,693	-	-	(9,058)	50,402	30,760	59,606	57,112	14,179	12,762	244,046	26,589
Other State Income	(91)	13,435	131,756	29,800	-	164,266	22,493	8,130	44,847	9,261	21,958	9,261	500,711	45,595
Local Revenues	335	4,842	34	31,243	293,121	(258,503)	(33,417)	15	1,229	210	210	210	39,528	-
Fundraising and Grants	-	71,100	13,012	26,018	-	2,181	15,805	-	5,471	5,471	5,471	5,471	150,000	-
Total Revenue	193	175,426	255,522	303,000	293,121	149,913	340,342	147,138	285,553	253,508	140,483	71,514	3,004,216	588,504
Expenses														
Compensation & Benefits	58,203	134,562	155,706	155,196	139,886	162,340	133,831	136,981	154,010	142,597	142,597	132,238	1,648,146	-
Books & Supplies	17,096	7,435	26,308	27,648	24,355	19,981	30,340	11,326	24,782	22,802	22,802	22,802	257,677	-
Services & Other Operating Expenses	71,803	56,864	76,094	61,358	78,271	616,437	(443,898)	78,212	61,540	69,936	69,936	69,936	1,003,069	136,580
Capital Outlay	500	18,223	12,797	2,310	1,062	-	-	-	-	-	-	-	-	(34,891)
Total Expenses	147,602	217,084	270,905	246,512	243,574	798,757	(279,728)	226,519	240,332	235,335	235,335	224,976	2,908,892	101,689
Operating Cash Inflow (Outflow)	(147,410)	(41,658)	(15,383)	56,488	49,547	(648,845)	620,070	(79,381)	45,221	18,174	(94,852)	(153,462)	95,324	486,815
Revenues - Prior Year Accruals	\$513,134.00	116,748	\$7,508.00	-	-	(\$3,550)	\$9,879.84	(47,957)	-	-	-	-	-	-
Expenses - Prior Year Accruals	-	-	-	-	-	\$0	-	13,198	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	8,411	-	\$0	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(73,504)	7,282	(480)	(56,801)	(1,235)	(\$13,614)	(137)	13,560	-	-	-	-	-	-
Summerholdback for Teachers	(6,275)	489	759	838	\$781.42	\$784.28	784	838	838	838	838	838	-	-
Loans Payable (Current)	-	-	-	-	-	\$0	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	(13,332)	-	(\$13,332)	-	-	-	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	(34,794)	(74,269)	(8,456)	19,224	-	-	(440,364)	-	-	-	-	-	-	-
Ending Cash	772,169	780,741	764,688	779,516	828,610	150,051	340,284	240,488	286,547	305,558	211,544	58,919		

Environmental Charter Middle School - Inglewood

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
SUMMARY														
Revenue														
General Block Grant	-	52,184	-	427,567	360,024	67,543	924,857	665,430	880,377	890,295	9,918	224,865	237,863	462,728
Federal Revenue	-	-	17,764	220,264	240,332	(20,068)	468,179	405,296	405,296	405,296	-	-	185,032	185,032
Other State Revenues	-	36,393	1,536	37,929	106,974	(69,046)	200,338	197,868	132,264	132,264	-	(65,604)	159,939	94,336
Local Revenues	(1,736)	(36,378)	10	979	367	612	-	611	611	979	368	368	(368)	0
Fundraising and Grants	1,753	130	-	57,773	31,440	26,333	50,000	52,400	57,643	57,773	130	5,373	(5,373)	-
Total Revenue	17	52,329	19,310	744,511	739,137	5,374	1,643,374	1,321,605	1,476,191	1,486,607	10,416	165,003	577,093	742,096
Expenses														
Compensation and Benefits	63,877	54,468	54,355	419,325	456,563	37,238	820,364	686,907	686,907	686,907	-	-	267,583	267,583
Books and Supplies	11,275	10,271	9,130	164,162	167,630	3,468	230,970	251,445	251,445	251,445	-	0	87,283	87,283
Services and Other Operating Expenditures	21,439	39,720	25,948	181,144	223,449	42,304	422,884	360,559	366,894	367,774	(880)	(7,215)	179,415	186,629
Capital Outlay	-	-	-	7,256	-	(7,256)	-	-	-	-	-	-	(7,256)	(7,256)
Total Expenses	96,590	104,458	89,433	771,887	847,641	75,754	1,474,218	1,298,911	1,305,246	1,306,126	(880)	(7,215)	527,025	534,239
Operating Income (excluding Depreciation)	(96,573)	(52,129)	(70,123)	(27,376)	(108,505)	81,129	169,156	22,693	170,945	180,481	9,536	157,788	50,069	207,857
<i>Operating Income (including Depreciation)</i>							149,156	22,693	170,945	180,481	9,536	157,788	42,813	200,601
Fund Balance														
Beginning Balance (Unaudited)							-	-	-	-				
Audit Adjustment							-	-	-	-				
Beginning Balance (Audited)							-	-	-	-				
Operating Income (including Depreciation)							149,156	22,693	170,945	180,481				
Ending Fund Balance (including Depreciation)							149,156	22,693	170,945	180,481				

Environmental Charter Middle School - Inglewood

Budget vs. Actuals

As of most recent monthly close

Detail	Actual			Budget vs. Actual				Budget				
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Forecast Remaining
						(YTD less Budget)					(Previous vs. Current Forecast)	
Enrollment Summary												
4-6						-	60	60	60	60	-	-
7-8						120	70	70	70	70	-	-
Total Enrolled						180	130	130	130	130		
ADA %												
4-6						97%	97%	97%	97%	97%		
7-8						97%	97%	97%	97%	97%		
Average						97%	97%	97%	97%	97%		
ADA												
4-6						58.2	58.2	58.2	58.2	58.2		
7-8						116.4	67.9	67.9	67.9	67.9		
Total ADA						174.6	126.1	126.1	126.1	126.1		

Environmental Charter Middle School - Inglewood

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining
REVENUE														
General Purpose Entitlement														
8012 Education Protection Account	-	4,510	-	13,240	59,623	(46,383)	-	119,245	25,220	25,220	-	(94,025)	106,005	11,980
8015 Charter Schools General Purpose Entitlement - State Aid	-	47,674	-	362,174	226,414	135,760	747,374	411,662	720,634	725,094	4,459	313,431	49,488	362,920
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 Charter Schools in Lieu of Prop. Taxes	-	-	-	52,153	73,987	(21,834)	177,483	134,522	134,522	139,981	5,459	5,459	82,369	87,828
	-	52,184	-	427,567	360,024	67,543	924,857	665,430	880,377	890,295	9,918	224,865	237,863	462,728
8100 Federal Revenue														
8220 Child Nutrition Programs	-	-	17,764	17,764	24,640	(6,876)	78,926	41,067	41,067	41,067	-	-	23,303	23,303
8291 Title I	-	-	-	-	14,924	(14,924)	59,782	37,310	37,310	37,310	-	-	37,310	37,310
8292 Title II	-	-	-	-	768	(768)	4,471	1,919	1,919	1,919	-	-	1,919	1,919
8298 Implementation Grant	-	-	-	202,500	200,000	2,500	325,000	325,000	325,000	325,000	-	-	122,500	122,500
SUBTOTAL - Federal Income	-	-	17,764	220,264	240,332	(20,068)	468,179	405,296	405,296	405,296	-	-	185,032	185,032
8300 Other State Revenues														
8311 Other State Apportionments - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8381 Special Education - Entitlement (State)	-	-	-	-	13,677	(13,677)	34,431	24,867	24,867	24,867	-	-	24,867	24,867
8520 Child Nutrition - State	-	-	-	1,536	2,053	(518)	6,543	3,422	3,422	3,422	-	-	1,887	1,887
8545 School Facilities Apportionments	-	36,393	-	36,393	36,011	382	28,050	60,019	84,556	84,556	-	24,537	23,626	48,163
8560 State Lottery Revenue	-	-	-	-	4,855	(4,855)	21,301	19,419	19,419	19,419	-	-	19,419	19,419
8590 All Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8592 Categorical Block Grant	-	-	-	-	28,436	(28,436)	71,586	51,701	-	-	-	(51,701)	51,701	-
0 Educationally Disadvantaged Block Grant	-	-	-	-	12,334	(12,334)	16,253	22,425	-	-	-	(22,425)	22,425	-
8593 New School Categorical	-	-	-	-	9,609	(9,609)	22,174	16,015	-	-	-	(16,015)	16,015	-
SUBTOTAL - Other State Income	-	36,393	1,536	37,929	106,974	(69,046)	200,338	197,868	132,264	132,264	-	(65,604)	159,939	94,336
8600 Other Local Revenue														
8660 Interest	17	15	10	109	-	109	-	-	-	109	109	109	(109)	(0)
8699 All Other Local Revenue	-	259	-	870	367	503	-	611	611	870	259	259	(259)	0
8999 Uncategorized Revenue	(1,753)	(36,652)	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenues	(1,736)	(36,378)	10	979	367	612	-	611	611	979	368	368	(368)	0
8800 Donations/Fundraising														
8801 Donations - Parents	-	130	-	490	-	490	-	-	360	490	130	490	(490)	-
8802 Donations - Individuals/Corporations	953	-	-	50,943	28,740	22,203	50,000	47,900	50,943	50,943	-	3,043	(3,043)	-
8803 Fundraising	-	-	-	1,040	-	1,040	-	-	1,040	1,040	-	1,040	(1,040)	-
8811 Donations - Foundations	800	-	-	4,300	2,100	2,200	-	3,500	4,300	4,300	-	800	(800)	-
8813 Donations - Board	-	-	-	1,000	600	400	-	1,000	1,000	1,000	-	-	-	-
SUBTOTAL - Fundraising and Grants	1,753	130	-	57,773	31,440	26,333	50,000	52,400	57,643	57,773	130	5,373	(5,373)	-
TOTAL REVENUE	17	52,329	19,310	744,511	739,137	5,374	1,643,374	1,321,605	1,476,191	1,486,607	10,416	165,003	577,093	742,096

Environmental Charter Middle School - Inglewood

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget								
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Budget Remaining	Forecast Remaining	
EXPENSES															
Compensation & Benefits															
1000	Certificated Salaries														
1100	Teachers Salaries	16,507	16,587	17,432	118,758	159,408	40,650	334,000	246,975	246,975	246,975	-	-	128,217	128,217
1101	Teacher - Stipends	-	-	-	-	1,440	1,440	-	2,400	2,400	2,400	-	-	2,400	2,400
1103	Teacher - Substitute Pay	1,466	579	450	5,351	7,535	2,184	16,058	12,559	12,559	12,559	-	-	7,208	7,208
1148	Teacher - Special Ed	4,273	4,273	4,273	27,773	29,909	2,136	48,000	47,000	47,000	47,000	-	-	19,227	19,227
1300	Certificated Supervisor & Administrator Salaries	11,383	10,583	10,583	85,467	60,000	(25,467)	85,000	90,000	90,000	90,000	-	-	4,533	4,533
1920	Other Cert - Summer	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-
1930	Other Cert - Counselor	4,273	4,273	4,273	29,909	29,909	0	42,000	47,000	47,000	47,000	-	-	17,091	17,091
	SUBTOTAL - Certificated Employees	37,901	36,295	37,011	267,257	288,202	20,945	535,058	445,934	445,934	445,934	-	-	178,677	178,677
2000	Classified Salaries														
2100	Classified Instructional Aide Salaries	1,325	458	1,353	7,242	-	(7,242)	41,060	-	-	-	-	-	(7,242)	(7,242)
2300	Classified Supervisor & Administrator Salaries	3,813	3,813	3,813	35,330	-	(35,330)	-	-	-	-	-	-	(35,330)	(35,330)
2400	Classified Clerical & Office Salaries	1,598	992	2,075	9,283	50,000	40,717	60,000	75,000	75,000	75,000	-	-	65,717	65,717
2904	Other Classified - Security/yard duty	5,339	5,467	5,902	34,538	23,333	(11,205)	55,160	35,000	35,000	35,000	-	-	462	462
	SUBTOTAL - Classified Employees	12,075	10,730	13,143	86,393	73,333	(13,060)	156,220	110,000	110,000	110,000	-	-	23,607	23,607
3000	Employee Benefits														
3100	STRS	2,978	2,839	2,829	20,725	23,777	3,051	24,996	36,790	36,790	36,790	-	-	16,064	16,064
3300	OASDI-Medicare-Alternative	1,574	1,452	1,700	11,400	9,715	(1,685)	16,960	14,979	14,979	14,979	-	-	3,579	3,579
3400	Health & Welfare Benefits	5,960	3,036	(352)	22,886	41,250	18,364	61,500	55,000	55,000	55,000	-	-	32,114	32,114
3500	Unemployment Insurance	25	24	25	177	3,194	3,018	2,307	3,362	3,362	3,362	-	-	3,186	3,186
3600	Workers Comp Insurance	3,363	-	-	10,006	12,092	2,085	15,823	13,342	13,342	13,342	-	-	3,336	3,336
3700	Retiree Benefits	-	93	-	480	-	(480)	-	-	-	-	-	-	(480)	(480)
3800	PERS Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3900	Other Employee Benefits	-	-	-	-	5,000	5,000	7,500	7,500	7,500	7,500	-	-	7,500	7,500
	SUBTOTAL - Employee Benefits	13,900	7,443	4,202	65,674	95,027	29,353	129,086	130,973	130,973	130,973	-	-	65,299	65,299

Environmental Charter Middle School - Inglewood

Budget vs. Actuals

As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Budget Remaining	Forecast Remaining	
						(YTD less Budget)					(Previous vs. Current Forecast)			(Budget vs. Current Forecast)
4000 Books & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	
4100 Approved Textbooks & Core Curricula Materials	975	-	-	975	13,333	12,358	20,000	20,000	20,000	20,000	-	0	19,025	19,025
4200 Books & Other Reference Materials	-	-	-	-	5,333	5,333	8,000	8,000	8,000	8,000	-	-	8,000	8,000
4315 Custodial Supplies	54	1,562	-	5,892	-	(5,892)	-	-	-	-	-	-	(5,892)	(5,892)
4320 Educational Software	115	-	-	3,126	3,333	207	5,000	5,000	5,000	5,000	-	-	1,874	1,874
4325 Instructional Materials & Supplies	1,854	356	930	8,957	12,667	3,710	19,000	19,000	19,000	19,000	-	-	10,043	10,043
4330 Office Supplies	464	601	128	2,962	8,000	5,038	12,000	12,000	12,000	12,000	-	-	9,038	9,038
4335 PE Supplies	-	-	-	-	2,000	2,000	3,000	3,000	3,000	3,000	-	-	3,000	3,000
4345 Non Instructional Student Materials & Supplies	-	1,368	-	2,086	10,000	7,914	15,000	15,000	15,000	15,000	-	-	12,914	12,914
4410 Classroom Furniture, Equipment & Supplies	-	-	-	38,021	20,000	(18,021)	30,000	30,000	30,000	30,000	-	-	(8,021)	(8,021)
4420 Computers (individual items less than \$5k)	-	-	2,811	56,602	44,000	(12,602)	20,000	66,000	66,000	66,000	-	-	9,398	9,398
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	5,581	3,333	(2,248)	5,000	5,000	5,000	5,000	-	-	(581)	(581)
4710 Student Food Services	7,202	6,383	5,243	39,119	45,630	6,511	93,970	68,445	68,445	68,445	-	-	29,326	29,326
4720 Other Food	610	-	18	840	-	(840)	-	-	-	-	-	-	(840)	(840)
SUBTOTAL - Books and Supplies	11,275	10,271	9,130	164,162	167,630	3,468	230,970	251,445	251,445	251,445	-	0	87,283	87,283

Environmental Charter Middle School - Inglewood

Budget vs. Actuals
As of most recent monthly close

	Actual			Budget vs. Actual			Budget							
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget June 2013	Approved Budget Sept 2013	Previous Month's Forecast	Current Forecast	Variance	Variance	Budget Remaining	Forecast Remaining
											(Previous vs. Current Forecast)	(Budget vs. Current Forecast)		
5000 Services & Other Operating Expenses														
5200 Travel & Conferences	145	65	41	1,089	2,619	1,530	4,365	4,365	4,365	4,365	-	-	3,276	3,276
5305 Dues & Membership - Professional	655	-	9	664	716	52	1,193	1,193	1,193	1,193	-	-	529	529
5400 Insurance	-	-	-	-	3,791	3,791	6,318	6,318	6,318	6,318	-	-	6,318	6,318
5510 Utilities - Gas and Electric	-	1,524	-	1,524	-	(1,524)	-	-	-	-	-	-	(1,524)	(1,524)
5515 Janitorial, Gardening Services & Supplies	1,838	2,714	88	9,449	2,284	(7,165)	3,807	3,807	3,807	3,807	-	-	(5,642)	(5,642)
5520 Security	-	158	-	279	-	(279)	-	-	-	-	-	-	(279)	(279)
5525 Utilities - Waste	-	229	-	586	-	(586)	-	-	-	-	-	-	(586)	(586)
5530 Utilities - Water	-	73	-	73	-	(73)	-	-	-	-	-	-	(73)	(73)
5605 Equipment Leases	1,158	1,063	1,449	8,732	12,000	3,268	20,000	20,000	20,000	20,000	-	-	11,268	11,268
5610 Rent	9,250	9,250	9,250	74,550	71,133	(3,417)	103,400	106,700	102,741	102,741	-	3,959	32,150	28,191
5615 Repairs and Maintenance - Building	-	98	-	1,862	6,000	4,138	10,000	10,000	10,000	10,000	-	-	8,138	8,138
5616 Repairs and Maintenance - Computers	-	-	-	-	541	541	901	901	901	901	-	-	901	901
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	675	675	1,125	1,125	1,125	1,125	-	-	1,125	1,125
5803 Accounting Fees	-	-	-	374	1,800	1,426	3,000	3,000	3,000	3,000	-	-	2,626	2,626
5809 Banking Fees	-	-	-	2	37	35	61	61	-	-	-	61	59	(2)
5812 Business Services	3,195	3,195	-	9,584	18,940	9,356	38,337	31,566	38,337	38,337	-	(6,771)	21,982	28,753
5815 Consultants - Instructional	780	903	1,146	5,726	-	(5,726)	-	-	-	-	-	-	(5,726)	(5,726)
5824 District Oversight Fees	-	-	-	-	4,437	4,437	10,127	7,396	8,804	8,903	(99)	(1,507)	7,396	8,903
5830 Field Trips Expenses	800	-	4,663	10,036	10,800	764	25,000	18,000	18,000	18,000	-	-	7,964	7,964
5836 Fingerprinting	64	-	-	288	168	(120)	300	280	280	280	-	-	(8)	(8)
5843 Interest - Loans Less than 1 Year	-	(51)	-	138	-	(138)	-	-	362	362	-	(362)	(138)	224
5845 Legal Fees	-	-	63	63	1,263	1,200	2,105	2,105	2,105	2,105	-	-	2,042	2,042
5848 Licenses and Other Fees	-	-	-	292	1,110	818	1,850	1,850	1,850	1,850	-	-	1,558	1,558
5851 Marketing and Student Recruiting	315	630	381	2,948	10,008	7,060	20,775	16,680	16,680	16,680	-	-	13,732	13,732
5854 Consultants - Other 1	312	6,792	1,784	17,435	35,063	17,628	96,412	58,438	60,252	61,033	(781)	(2,595)	41,003	43,598
5855 Consultants - Other 2	-	-	-	-	12,000	12,000	20,000	20,000	20,000	20,000	-	-	20,000	20,000
5857 Payroll Fees	253	461	216	2,042	2,131	90	3,552	3,552	3,552	3,552	-	-	1,510	1,510
5860 Printing and Reproduction	497	349	466	3,985	1,909	(2,076)	3,182	3,182	3,182	3,182	-	-	(803)	(803)
5863 Professional Development	275	574	-	1,053	3,180	2,127	20,000	5,300	5,300	5,300	-	-	4,247	4,247
5875 Staff Recruiting	-	-	-	-	1,125	1,125	1,875	1,875	1,875	1,875	-	-	1,875	1,875
5878 Student Assessment	-	1,266	-	1,266	5,925	4,659	2,375	9,875	9,875	9,875	-	-	8,609	8,609
5881 Student Information System	1,291	214	-	2,371	1,872	(499)	2,954	3,120	3,120	3,120	-	-	749	749
5884 Substitutes	163	1,339	950	2,753	-	(2,753)	-	-	-	-	-	-	(2,753)	(2,753)
5887 Technology Services	-	-	-	68	1,242	1,174	2,070	2,070	2,070	2,070	-	-	2,002	2,002
5899 Miscellaneous Operating Expenses	-	2,962	4,466	12,068	3,000	(9,068)	5,000	5,000	5,000	5,000	-	-	(7,068)	(7,068)
5905 Communications - Cell Phones	-	-	-	-	3,600	3,600	6,000	6,000	6,000	6,000	-	-	6,000	6,000
5910 Communications - Internet / Website Fees	71	455	11	1,978	2,160	182	3,600	3,600	3,600	3,600	-	-	1,622	1,622
5915 Postage and Delivery	-	134	-	706	-	(706)	-	-	-	-	-	-	(706)	(706)
5920 Communications - Telephone & Fax	378	5,326	965	7,160	1,920	(5,240)	3,200	3,200	3,200	3,200	-	-	(3,960)	(3,960)
SUBTOTAL - Services & Other Operating Exp.	21,439	39,720	25,948	181,144	223,449	42,304	422,884	360,559	366,894	367,774	(880)	(7,215)	179,415	186,629
6000 Capital Outlay														
6100 Sites & Improvement of Sites	-	-	-	1,140	-	(1,140)	-	-	-	-	-	-	(1,140)	(1,140)
6200 Buildings & Improvement of Buildings	-	-	-	6,116	-	(6,116)	-	-	-	-	-	-	(6,116)	(6,116)
SUBTOTAL - Capital Outlay	-	-	-	7,256	-	(7,256)	-	-	-	-	-	-	(7,256)	(7,256)
TOTAL EXPENSES	96,590	104,458	89,433	771,887	847,641	75,754	1,474,218	1,298,911	1,305,246	1,306,126	(880)	(7,215)	527,025	534,239
6900 Total Depreciation (includes Prior Years)	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-
TOTAL EXPENSES including Depreciation	96,590	104,458	89,433	764,631	847,641	83,010	1,494,218	1,298,911	1,305,246	1,306,126	(880)	(7,215)	534,280	541,495

Environmental Charter Middle School - Inglewood

Monthly Cash Forecast

As of most recent monthly close

	2013/14												Forecast	AP/AR
	Actual & Projected													
	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Projected	Apr Projected	May Projected	Jun Projected		
Beginning Cash	\$0.00	15,522	256,598	602,725	490,798	429,683	327,977	276,271	192,970	156,617	178,121	105,116		
Revenue														
General Block Grant	-	-	314,500	60,883	-	-	52,184	-	106,427	60,769	35,535	1,146	890,295	258,850
Federal Income	-	202,500	-	-	-	-	-	17,764	71,674	71,491	4,107	4,107	405,296	33,653
Other State Income	-	-	-	-	-	-	36,393	1,536	25,789	5,316	3,426	442	132,264	59,363
Local Revenues	611	5	18	23	38,425	(1,736)	(36,378)	10	0	0	0	0	979	-
Fundraising and Grants	25,464	3,000	26,223	1,203	-	1,753	130	-	-	-	-	-	57,773	-
Total Revenue	26,075	205,505	340,741	62,109	38,425	17	52,329	19,310	203,891	137,576	43,067	5,695	1,486,607	351,867
Expenses														
Compensation & Benefits	22,807	56,888	53,933	57,384	55,613	63,877	54,468	54,355	97,034	58,377	58,377	53,794	686,907	-
Books & Supplies	-	-	105,418	14,160	13,908	11,275	10,271	9,130	24,422	20,954	20,954	20,954	251,445	-
Services & Other Operating Expenses	1,223	9,312	33,261	20,848	29,394	21,439	39,720	25,948	76,044	36,741	36,741	36,741	367,774	362
Capital Outlay	-	-	5,662	454	1,140	-	-	-	(7,256)	-	-	-	-	-
Total Expenses	24,029	66,200	198,275	92,846	100,055	96,590	104,458	89,433	190,244	116,072	116,072	111,489	1,306,126	362
Operating Cash Inflow (Outflow)	2,045	139,305	142,466	(30,737)	(61,629)	(96,573)	(52,129)	(70,123)	13,647	21,504	(73,005)	(105,794)	180,481	351,505
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	-	-	-	-	514	-	474	6,122	-	-	-	-	-	-
Summerholdback for Teachers	-	266	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Current)	-	250,000	-	-	-	-	(51)	(19,300)	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	(5,133)	-	-	(50,000)	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Debt	13,477	-	1,161	(81,189)	-	-	-	-	-	-	-	-	-	-
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Balance Sheet Changes	-	(148,496)	202,500	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	15,522	256,598	602,725	490,798	429,683	327,977	276,271	192,970	156,617	178,121	105,116	(678)		

CDE Revolving Loan payback

Environmental Charter Schools

Budget Summary

As of March 11, 2014

	2013-14			
	ECMS-I	ECMS-G	ECHS	Total ECS
SUMMARY				
Revenue				
General Block Grant	890,295	2,069,932	3,892,380	6,852,607
Federal Income	405,296	244,046	392,692	1,042,034
Other State Income	132,264	500,710	539,571	1,172,546
Other Local Revenue	979	39,528	37,084	77,591
Fundraising and Grants	57,773	150,000	183,000	390,773
Total Revenue	1,486,607	3,004,216	5,044,727	9,535,550
Expenses				
Compensation and Benefits	686,907	1,648,147	3,091,903	5,426,957
Books & Supplies	251,445	257,677	342,413	851,535
Services & Operating Exp.	367,774	1,003,070	1,206,157	2,577,001
Capital Outlay	-	-	334,160	334,160
Total Expenses	1,306,126	2,908,894	4,974,633	9,189,654
Operating Income (excluding Depreciation)	180,481	95,322	70,094	345,897
<i>Operating Income (including Depreciation)</i>	<i>180,481</i>	<i>(52,527)</i>	<i>55,477</i>	<i>183,431</i>
Fund Balance				
Beginning Balance (Unaudited)	-	1,332,922	2,553,004	3,885,925
Audit Adjustment	-	55,913	(19,966)	35,947
Beginning Balance (Audited)	-	-	-	-
Operating Income (including Depreciation)	180,481	(52,527)	55,477	183,431
Ending Fund Balance (including Depreciation)	180,481	1,336,308	2,608,480	4,125,269
CDE Recommended Reserve (5% of Expenses)	65,306	145,445	248,732	459,483
Additional Revenue (no cuts)	-	-	-	-

Environmental Charter Schools

Budget Summary

As of March 11, 2014

	2013-14			
	ECMS-I	ECMS-G	ECHS	Total ECS
DETAIL				
Enrollment				
4 to 6	60	120	-	180
7 to 8	70	220	-	290
9 to 12	-	-	530	530
Total Enrollment	130	340	530	1,000
	-	-	-	
Attendance Rates				
K to 3	0.0%	0.0%	0.0%	0.0%
4 to 6	97.0%	97.0%	0.0%	97.0%
7 to 8	97.0%	97.0%	0.0%	97.0%
9 to 12	0.0%	0.0%	98.0%	98.0%
Average	0.0%	97.0%	98.0%	195.0%
ADA				
4 to 6	58	116	-	175
7 to 8	68	213	-	281
9 to 12	-	-	519	519
Total ADA	126	330	519	975
Economically Disadvantaged	83	192	222	497
Free Lunch	144	293	265	702
Reduced Lunch	22	44	84	150
English Language Learners	11	46	47	104

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
REVENUE					
	General Purpose Block Grant (4 - 6)	410,905	730,564	-	1,141,469
	General Purpose Block Grant (7 - 8)	479,389	1,339,367	-	1,818,757
	General Purpose Block Grant (9 - 12)	-	1	3,892,380	3,892,381
	Subtotal General Purpose Block Grant	890,295	2,069,932	3,892,380	6,852,607
General Block Grant					
8015	State Aid	725,094	1,181,638	2,860,365	4,767,096
8012	Education Protection Account	25,220	376,521	708,024	1,109,765
8096	Property Tax	139,981	511,774	323,991	975,746
8480	Charter Schools Categorical Block Grant	-	-	-	-
	State Aid Prior Year	-	-	-	-
		-	-	-	-
	SUBTOTAL - General Block Grant	890,295	2,069,932	3,892,380	6,852,607
Federal Income					
8181	Special Education - Entitlement	-	11,804	35,412	47,216
8220	Child Nutrition Programs	41,067	127,152	77,483	245,702
8291	Title I - Basic Grant	37,310	101,823	158,254	297,387
8292	Title II - Teacher Quality	1,919	3,267	5,113	10,299
8293	Title III - LEP Students	-	-	-	-
8298	Implementation Grant (PCSGP)	325,000	-	-	325,000
0000	Title I - ARRA	-	-	-	-
0000	Education Jobs Bill	-	-	-	-
0000	School Facilities Grant (CSFIG)	-	-	116,430	116,430
8297	Prior Year Revenue - Federal (Not Accrued)	-	-	-	-
8299	All Other Federal Revenue	-	-	-	-
		-	-	-	-
	SUBTOTAL - Federal Income	405,296	244,046	392,692	1,042,034

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
Other State Income					
8381	Special Education - Entitlement (State)	24,867	69,281	-	94,148
8520	Child Nutrition - State	3,422	10,988	6,483	20,893
8545	School Facilities Apportionments (SB740)	84,556	115,530	157,933	358,019
8550	Mandated Cost Reimbursements	-	4,313	21,821	26,134
8560	State Lottery Revenue	19,419	50,789	79,988	150,196
0000	AB602 SPED Funding	-	-	126,535	126,535
0000	BTSA	-	-	12,500	12,500
8311	Other State Apportionments - Current Year	-	-	-	-
8319	Other State Apportionments - Prior Years	-	35,209	26,911	62,120
8590	All Other State Revenue	-	214,600	107,400	322,000
					-
SUBTOTAL - Other State Income		132,264	500,710	539,571	1,172,546
Local Revenues					
8634	Food Service Sales	-	1,500	604	2,104
8639	All Other Sales	-	-	-	-
8660	Interest	109	600	6,000	6,709
8701	Revenue Program 1	-	-	-	-
8699	All Other Local Revenue	870	37,428	30,480	68,778
					-
SUBTOTAL - Local Revenues		979	39,528	37,084	77,591
Fundraising and Grants					
8803	Fundraising	1,040	10,000	2,500	13,540
8801	Donations - Parents	490	5,000	8,000	13,490
8802	Donations - Private / Corporations	50,943	90,000	85,000	225,943
8811	Donations - Foundations	4,300	40,000	84,500	128,800
8813	Board members	1,000	5,000	3,000	9,000
8814	State/Fed Grants	-	-	-	-
					-
SUBTOTAL - Fundraising and Grants		57,773	150,000	183,000	390,773
TOTAL REVENUE		1,486,607	3,004,216	5,044,727	9,535,550

Environmental Charter Schools

Budget Summary

As of March 11, 2014

	2013-14			
	ECMS-I	ECMS-G	ECHS	Total ECS
EXPENSES				
1000 Certificated Employees				
Administration (Cert)	90,000	164,776	296,960	551,736
Teachers (Cert)	246,975	692,678	1,609,229	2,548,882
Substitutes (Cert)	12,559	13,854	21,775	48,188
Teachers - Elective (Cert)	-	-	112,500	112,500
Teachers - Special Ed (Cert)	47,000	52,899	-	99,899
Library Staff	-	-	31,350	31,350
Counselor (Cert)	47,000	54,395	57,295	158,690
Summer School	-	-	25,750	25,750
PT Pay	-	-	-	-
Team Leader Stipends	-	-	8,000	8,000
Board Certification Stipends	-	-	-	-
Stipends	-	-	-	-
ECMS Stipends	2,400	16,487	-	18,887
BTSA	-	-	-	-
Other - Custom 5	-	-	-	-
				-
SUBTOTAL - Certificated Employees	445,934	1,005,089	2,162,859	3,613,882
2000 Classified Employees				
Administration (Class)	-	-	131,431	131,431
Instructional Aide (Class)	-	118,518	-	118,518
Support (Class)	-	-	95,038	95,038
Clerical & Office (Class)	75,000	139,063	-	214,063
Security/Yard Duty (Class)	35,000	79,379	93,297	207,676
Sports Stipends (Class)	-	-	-	-
IT (Class)	-	6,763	28,651	35,414
	-	-	-	-
SUBTOTAL - Classified Employees	110,000	343,723	348,417	802,140

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
3000 Employee Benefits					
3401-2	Health Insurance	55,000	124,302	192,159	371,460
3301-4	Social Security/Medicare/ETT	14,979	41,135	56,993	113,107
3501-2	Unemployment Insurance - State	3,362	7,679	47,520	58,561
3513-14	Unemployment Insurance - Federal (FUTA)	-	-	-	-
3101	STRS	36,790	82,920	180,308	300,018
3202	PERS	-	-	31,931	31,931
3701-2	Other Retirement	7,500	10,000	7,500	25,000
3601-2	Worker's Comp	13,342	33,300	64,216	110,858
		-	-	-	-
SUBTOTAL - Employee Benefits		130,973	299,336	580,626	1,010,935
4000 Books & Supplies					
4100	Approved Textbooks & Core Curricula Materials	20,000	10,000	35,000	65,000
4200	Books and Other Reference Materials	8,000	-	-	8,000
4315	Custodial Supplies	-	3,000	6,180	9,180
4320	Educational Software	5,000	4,326	4,100	13,426
4325	Instructional Materials & Supplies	19,000	16,000	45,600	80,600
4330	Office Supplies	12,000	13,619	15,000	40,619
4335	PE Supplies	3,000	2,000	2,060	7,060
4345	Non Instructional Student Materials & Supplies	15,000	2,381	10,000	27,381
4410	Classroom Furniture, Equipment & Supplies	30,000	24,156	8,500	62,656
4420	Computers (individual items < \$5k)	66,000	19,000	64,936	149,936
4430	Office Furniture, Equipment & Supplies	5,000	-	10,537	15,537
4710	Student Food Services	68,445	156,978	125,000	350,423
4720	Other Food	-	1,217	15,500	16,717
4352	IT Equipment	-	5,000	-	5,000
4354	Summer Program	-	-	-	-
0000		-	-	-	-
SUBTOTAL - Books and Supplies		251,445	257,677	342,413	851,535

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
5000 Services and Other Operating Expenditures					
5210	Conference Fees	-	6,268	15,000	21,268
5200	Travel & Conferences	4,365	-	-	4,365
5215	Travel - Mileage, Parking, Tolls	-	-	-	-
5220	Travel and Lodging	-	-	-	-
5225	Travel - Meals & Entertainment	-	-	-	-
5305	Dues & Membership - Professional	-	-	7,767	7,767
5310	Subscriptions	-	-	1,805	1,805
5450	Insurance - Other	6,318	10,000	23,690	40,008
5510	Utilities - Gas and Electric	-	48,000	30,000	78,000
5515	Janitorial, Gardening Services & Supplies	3,807	36,000	69,600	109,407
5520	Security	-	500	2,700	3,200
5525	Utilities - Waste	-	1,000	4,462	5,462
5530	Utilities - Water	-	1,000	3,819	4,819
5535	Utilities - All Other Utilities	-	-	-	-
5605	Equipment Leases	20,000	19,928	\$72,608	\$112,536
5610	Rent	102,741	359,892	214,730	677,364
5615	Repairs and Maintenance - Building	10,000	25,000	30,000	65,000
5616	Repairs and Maintenance - Computers	901	1,000	3,000	4,901
5617	Repairs and Maintenance - Other Equipment	1,125	1,000	1,299	3,424
5618	Repairs and Maintenance - Auto	-	-	7,210	7,210
5699	Other Rentals, Leases & Repairs	-	-	-	-
5803	Accounting Fees	3,000	4,500	7,648	15,148
5809	Banking Fees	-	240	600	840
5812	Business Services	38,337	65,555	100,539	204,431
5815	Consultants - Instructional	-	70,000	\$80,000	\$150,000
5820	Consultants - Non Instructional	-	-	1,000	1,000
5824	District Oversight Fees	8,903	20,699	38,924	68,526

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
5830	Field Trips	18,000	16,000	90,000	124,000
5833	Fines and Penalties	-	27	1,030	1,057
5836	Fingerprinting	280	3,000	1,217	4,497
5839	Fundraising Expenses	-	-	2,500	2,500
5843	Interest Expense	362	301	-	663
5845	Legal Fees	2,105	2,500	6,137	10,742
5848	Licenses and Other Fees	1,850	1,850	9,116	12,816
5851	Marketing and Student Recruiting	16,680	32,040	\$43,680	\$92,400
5854	SPED Consultant	-	-	-	-
5854	Other Consultants	61,033	163,535	\$64,844	\$289,412
5854	Facility	-	-	-	-
5854	Traffic Study, Entitlements, Architect Fees	20,000	-	-	20,000
5854	Computer Consultants	-	-	-	-
5857	Payroll Fees	3,552	3,200	5,253	12,005
5860	Printing and Reproduction	3,182	5,917	6,220	15,319
5863	Professional Development	5,300	4,916	\$32,500	\$42,716
5864	Professional Development - Other	-	-	2,628	2,628
5869	Special Education Contract Instructors	-	-	-	-
5874	Sports	-	-	50,000	50,000
5875	Staff Recruiting	1,875	1,000	1,500	4,375
5877	Student Activities	-	75	-	75
5878	Student Assessment	9,875	11,812	\$47,671	\$69,358
5881	Student Information System	3,120	7,480	10,261	20,861
5884	Substitutes	-	10,000	30,000	40,000
5887	Technology Services	2,070	5,000	15,000	22,070
5893	Transportation - Student	-	31,500	25,000	56,500
5898	Bad Debt Expense	-	-	-	-
5899	Miscellaneous Operating Expenses	5,000	2,000	10,000	17,000
5905	Communications - Cell Phones	-	2,000	-	2,000
5910	Communications - Internet / Website Fees	6,000	8,500	3,000	17,500
5915	Communications - Postage and Delivery	3,600	3,600	5,000	12,200
5920	Communications - Telephone & Fax	3,200	12,000	17,200	32,400
0000	Erate	-	-	10,000	10,000
SUBTOTAL - Services & Other Operating Exp.		367,774	1,003,070	1,206,157	2,577,001

Environmental Charter Schools

Budget Summary

As of March 11, 2014

		2013-14			
		ECMS-I	ECMS-G	ECHS	Total ECS
6000 Capital Outlay					
6100	Sites & Improvement of Sites	-	-	334,160	334,160
6200	Buildings & Improvement of Buildings	-	-	-	-
6430	Other Equipment	-	-	-	-
	SUBTOTAL - Capital Outlay	-	-	334,160	334,160
TOTAL EXPENSES		1,306,126	2,908,894	4,974,633	9,189,654
	Depreciation - Prior Years	-	13,753	281,945	295,698
	Depreciation - Current Year	-	134,096	66,832	200,928
6900	SUBTOTAL - Depreciation	-	147,849	348,777	496,626
		-	-	-	-
TOTAL EXPENSES including Depreciation		1,306,126	3,056,743	5,323,410	9,686,280