

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

July 1, 2018 to June 30, 2019

Charter School Name: Monsenor Oscar Romero

CDS #: 19647330114959 Revised

Charter Approving Entity: Los Angeles Unified

County: Los Angeles

Charter #: 0931

This charter school uses the following basis of accounting:

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

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

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

| Description   | Object Code     | Unrestricted  | Restricted | Total         |
|---|-----------------|---------------|------------|---------------|
| <b>A. REVENUES</b>  |                 |               |            |               |
| <b>1. LCFF Sources</b>                                    |                 |               |            |               |
| State Aid - Current Year                                  | 8011            | 2,043,934.00  |            | 2,043,934.00  |
| Education Protection Account State Aid - Current Year     | 8012            | 531,951.00    |            | 531,951.00    |
| State Aid - Prior Years                                   | 8019            | (4,120.00)    |            | (4,120.00)    |
| Transfers to Charter Schools in Lieu of Property Taxes    | 8096            | 841,394.00    |            | 841,394.00    |
| Other LCFF Transfers                                      | 8091, 8097      |               |            | 0.00          |
| Total, LCFF Sources                                       |                 | 3,413,159.00  | 0.00       | 3,413,159.00  |
| <b>2. Federal Revenues (see NOTE in Section L)</b>        |                 |               |            |               |
| No Child Left Behind/Every Student Succeeds Act           | 8290            |               | 190,797.00 | 190,797.00    |
| Special Education - Federal                               | 8181, 8182      |               | 0.00       | 0.00          |
| Child Nutrition - Federal                                 | 8220            |               | 293,084.82 | 293,084.82    |
| Donated Food Commodities                                  | 8221            |               | 0.00       | 0.00          |
| Other Federal Revenues                                    | 8110, 8260-8299 |               | 70,187.72  | 70,187.72     |
| Total, Federal Revenues                                   |                 | 0.00          | 554,069.54 | 554,069.54    |
| <b>3. Other State Revenues</b>                            |                 |               |            |               |
| Special Education - State                                 | StateRevSE      |               |            | 0.00          |
| All Other State Revenues                                  | StateRevAO      | 119,490.78    | 162,699.93 | 282,190.71    |
| Total, Other State Revenues                               |                 | 119,490.78    | 162,699.93 | 282,190.71    |
| <b>4. Other Local Revenues</b>                            |                 |               |            |               |
| All Other Local Revenues                                  | LocalRevAO      | 6,752,253.76  | 221,981.18 | 6,974,234.94  |
| Total, Local Revenues                                     |                 | 6,752,253.76  | 221,981.18 | 6,974,234.94  |
| <b>5. TOTAL REVENUES</b>                                  |                 |               |            |               |
|   |                 | 10,284,903.54 | 938,750.65 | 11,223,654.19 |
| <b>B. EXPENDITURES (see NOTE in Section L)</b>            |                 |               |            |               |
| <b>1. Certificated Salaries</b>                           |                 |               |            |               |
| Certificated Teachers' Salaries                           | 1100            | 859,921.79    | 222,577.52 | 1,082,499.31  |
| Certificated Pupil Support Salaries                       | 1200            | 0.00          | 0.00       | 0.00          |
| Certificated Supervisors' and Administrators' Salaries    | 1300            | 109,056.44    | 0.00       | 109,056.44    |
| Other Certificated Salaries                               | 1900            |               |            | 0.00          |
| Total, Certificated Salaries                              |                 | 968,978.23    | 222,577.52 | 1,191,555.75  |
| <b>2. Noncertificated Salaries</b>                        |                 |               |            |               |
| Noncertificated Instructional Salaries                    | 2100            | 67,576.38     | 75,724.56  | 143,300.94    |
| Noncertificated Support Salaries                          | 2200            | 13,704.79     | 9,878.65   | 23,583.44     |
| Noncertificated Supervisors' and Administrators' Salaries | 2300            | 53,449.11     |            | 53,449.11     |
| Clerical, Technical and Office Salaries                   | 2400            | 198,904.09    |            | 198,904.09    |
| Other Noncertificated Salaries                            | 2900            | 20,229.20     |            | 20,229.20     |
| Total, Noncertificated Salaries                           |                 | 353,863.57    | 85,603.21  | 439,466.78    |

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| <b>3. Employee Benefits</b>  |             |                     |                   |                     |
| STRS   | 3101-3102   | 157,114.37          | 36,235.62         | 193,349.99          |
| PERS   | 3201-3202   | 0.00                | 0.00              | 0.00                |
| OASDI / Medicare / Alternative   | 3301-3302   | 39,922.42           | 9,776.02          | 49,698.44           |
| Health and Welfare Benefits  | 3401-3402   | 214,680.42          | 50,013.82         | 264,694.24          |
| Unemployment Insurance   | 3501-3502   | 658.74              | 154.09            | 812.83              |
| Workers' Compensation Insurance  | 3601-3602   | 15,227.15           | 3,547.45          | 18,774.60           |
| OPEB, Allocated  | 3701-3702   | 0.00                | 0.00              | 0.00                |
| OPEB, Active Employees   | 3751-3752   | 0.00                | 0.00              | 0.00                |
| Other Employee Benefits  | 3901-3902   | 7,567.95            | 0.00              | 7,567.95            |
| Total, Employee Benefits   |             | 435,171.05          | 99,727.00         | 534,898.05          |
| <b>4. Books and Supplies</b>   |             |                     |                   |                     |
| Approved Textbooks and Core Curricula Materials                                    | 4100        | 3,672.26            | 0.00              | 3,672.26            |
| Books and Other Reference Materials  | 4200        | 19,107.68           | 0.00              | 19,107.68           |
| Materials and Supplies   | 4300        | 121,689.35          | 24,317.50         | 146,006.85          |
| Noncapitalized Equipment   | 4400        | 809,938.99          | 0.00              | 809,938.99          |
| Food   | 4700        | 0.00                | 313,570.88        | 313,570.88          |
| Total, Books and Supplies  |             | 954,408.28          | 337,888.38        | 1,292,296.66        |
| <b>5. Services and Other Operating Expenditures</b>                                |             |                     |                   |                     |
| Subagreements for Services   | 5100        | 0.00                | 0.00              | 0.00                |
| Travel and Conferences   | 5200        | 13,423.06           | 1,636.26          | 15,059.32           |
| Dues and Memberships   | 5300        | 12,393.95           | 1,834.40          | 14,228.35           |
| Insurance  | 5400        | 20,728.95           | 0.00              | 20,728.95           |
| Operations and Housekeeping Services   | 5500        | 219,926.49          | 0.00              | 219,926.49          |
| Rentals, Leases, Repairs, and Noncap. Improvements                                 | 5600        | 171,998.78          | 0.00              | 171,998.78          |
| Transfers of Direct Costs  | 5700-5799   | 0.00                | 0.00              | 0.00                |
| Professional/Consulting Services and Operating Expend.                             | 5800        | 636,902.61          | 248,378.57        | 885,281.18          |
| Communications   | 5900        | 64,877.64           | 0.00              | 64,877.64           |
| Total, Services and Other Operating Expenditures                                   |             | 1,140,251.48        | 251,849.23        | 1,392,100.71        |
| <b>6. Capital Outlay</b>   |             |                     |                   |                     |
| (Objects 6100-6170, 6200-6500 modified accrual basis only)                         |             |                     |                   |                     |
| Land and Land Improvements   | 6100-6170   |                     |                   | 0.00                |
| Buildings and Improvements of Buildings  | 6200        |                     |                   | 0.00                |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries | 6300        |                     |                   | 0.00                |
| Equipment  | 6400        |                     |                   | 0.00                |
| Equipment Replacement  | 6500        |                     |                   | 0.00                |
| Depreciation Expense (accrual basis only)  | 6900        | 407,189.89          |                   | 407,189.89          |
| Total, Capital Outlay  |             | 407,189.89          | 0.00              | 407,189.89          |
| <b>7. Other Outgo</b>  |             |                     |                   |                     |
| Tuition to Other Schools   | 7110-7143   |                     |                   | 0.00                |
| Transfers of Pass-Through Revenues to Other LEAs                                   | 7211-7213   |                     |                   | 0.00                |
| Transfers of Apportionments to Other LEAs - Spec. Ed.                              | 7221-7223SE |                     |                   | 0.00                |
| Transfers of Apportionments to Other LEAs - All Other                              | 7221-7223AO |                     |                   | 0.00                |
| All Other Transfers  | 7281-7299   | 34,131.59           |                   | 34,131.59           |
| Transfers of Indirect Costs  | 7300-7399   |                     |                   | 0.00                |
| Debt Service:  |             |                     |                   |                     |
| Interest   | 7438        |                     |                   | 0.00                |
| Principal (for modified accrual basis only)  | 7439        |                     |                   | 0.00                |
| Total Debt Service   |             | 0.00                | 0.00              | 0.00                |
| Total, Other Outgo   |             | 34,131.59           | 0.00              | 34,131.59           |
| <b>8. TOTAL EXPENDITURES</b>   |             | <b>4,293,994.09</b> | <b>997,645.34</b> | <b>5,291,639.43</b> |

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| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 5,990,909.45  | (58,894.69) | 5,932,014.76  |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |               |             |               |
| 1. Other Sources  | 8930-8979   |               |             | 0.00          |
| 2. Less: Other Uses   | 7630-7699   |               |             | 0.00          |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                            | 8980-8999   | (58,894.69)   | 58,894.69   | 0.00          |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | (58,894.69)   | 58,894.69   | 0.00          |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>                                      |             | 5,932,014.76  | 0.00        | 5,932,014.76  |
| <b>F. FUND BALANCE / NET POSITION</b>   |             |               |             |               |
| 1. Beginning Fund Balance/Net Position  |             |               |             |               |
| a. As of July 1   | 9791        | 17,350,686.00 |             | 17,350,686.00 |
| b. Adjustments/Restatements   | 9793, 9795  | 3.09          |             | 3.09          |
| c. Adjusted Beginning Fund Balance /Net Position  |             | 17,350,689.09 | 0.00        | 17,350,689.09 |
| 2. Ending Fund Balance /Net Position, June 30 (E+F1c)   |             | 23,282,703.85 | 0.00        | 23,282,703.85 |
| <b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>                                      |             |               |             |               |
| a. Nonspendable   |             |               |             |               |
| 1. Revolving Cash (equals Object 9130)  | 9711        |               |             | 0.00          |
| 2. Stores (equals Object 9320)  | 9712        |               |             | 0.00          |
| 3. Prepaid Expenditures (equals Object 9330)  | 9713        |               |             | 0.00          |
| 4. All Others   | 9719        |               |             | 0.00          |
| b. Restricted   | 9740        |               |             | 0.00          |
| c. Committed  |             |               |             |               |
| 1. Stabilization Arrangements   | 9750        |               |             | 0.00          |
| 2. Other Commitments  | 9760        |               |             | 0.00          |
| d. Assigned   | 9780        |               |             | 0.00          |
| e. Unassigned/Unappropriated  |             |               |             |               |
| 1. Reserve for Economic Uncertainties   | 9789        |               |             | 0.00          |
| 2. Unassigned/Unappropriated Amount   | 9790M       |               |             | 0.00          |
| <b>3. Components of Ending Net Position (Accrual Basis only)</b>  |             |               |             |               |
| a. Net Investment in Capital Assets   | 9796        | 21,069,218.84 |             | 21,069,218.84 |
| b. Restricted Net Position  | 9797        |               |             | 0.00          |
| c. Unrestricted Net Position  | 9790A       | 2,213,485.01  | 0.00        | 2,213,485.01  |

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| <b>G. ASSETS</b>  |             |               |            |               |
| 1. Cash   |             |               |            |               |
| In County Treasury  | 9110        |               |            | 0.00          |
| Fair Value Adjustment to Cash in County Treasury  | 9111        |               |            | 0.00          |
| In Banks  | 9120        | 2,788,431.83  |            | 2,788,431.83  |
| In Revolving Fund   | 9130        |               |            | 0.00          |
| With Fiscal Agent/Trustee   | 9135        |               |            | 0.00          |
| Collections Awaiting Deposit  | 9140        |               |            | 0.00          |
| 2. Investments  | 9150        |               |            | 0.00          |
| 3. Accounts Receivable  | 9200        |               |            | 0.00          |
| 4. Due from Grantor Governments   | 9290        | 536,017.93    |            | 536,017.93    |
| 5. Stores   | 9320        |               |            | 0.00          |
| 6. Prepaid Expenditures (Expenses)  | 9330        | 23,009.08     |            | 23,009.08     |
| 7. Other Current Assets   | 9340        | 2,697.75      |            | 2,697.75      |
| 8. Capital Assets (accrual basis only)  | 9400-9489   | 28,913,251.44 |            | 28,913,251.44 |
| 9. TOTAL ASSETS   |             | 32,263,408.03 | 0.00       | 32,263,408.03 |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |             |               |            |               |
| 1. Deferred Outflows of Resources   |             |               |            |               |
|   | 9490        |               |            | 0.00          |
| 2. TOTAL DEFERRED OUTFLOWS  |             | 0.00          | 0.00       | 0.00          |
| <b>I. LIABILITIES</b>   |             |               |            |               |
| 1. Accounts Payable   |             |               |            |               |
|   | 9500        | 644,552.59    |            | 644,552.59    |
| 2. Due to Grantor Governments   |             |               |            |               |
|   | 9590        | 341,905.07    |            | 341,905.07    |
| 3. Current Loans  |             |               |            |               |
|   | 9640        |               |            | 0.00          |
| 4. Unearned Revenue   |             |               |            |               |
|   | 9650        | 150,213.92    |            | 150,213.92    |
| 5. Long-Term Liabilities (accrual basis only)   |             |               |            |               |
|   | 9660-9669   | 7,844,032.60  |            | 7,844,032.60  |
| 6. TOTAL LIABILITIES  |             | 8,980,704.18  | 0.00       | 8,980,704.18  |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |             |               |            |               |
| 1. Deferred Inflows of Resources  |             |               |            |               |
|   | 9690        |               |            | 0.00          |
| 2. TOTAL DEFERRED INFLOWS   |             | 0.00          | 0.00       | 0.00          |
| <b>K. FUND BALANCE /NET POSITION</b>  |             |               |            |               |
| Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)<br>(must agree with Line F2) |             |               |            |               |
|   |             | 23,282,703.85 | 0.00       | 23,282,703.85 |

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

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

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

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

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

**2. Community Services Expenditures**

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

| Objects of Expenditures                      |           | Amount<br>(Enter "0.00" if none) |
|--|-----------|----------------------------------|
| a. Certificated Salaries                     | 1000-1999 |                                  |
| b. Noncertificated Salaries                  | 2000-2999 |                                  |
| c. Employee Benefits                         | 3000-3999 |                                  |
| d. Books and Supplies                        | 4000-4999 |                                  |
| e. Services and Other Operating Expenditures | 5000-5999 |                                  |
| <b>TOTAL COMMUNITY SERVICES EXPENDITURES</b> |           | 0.00                             |

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

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

|  |                        |
|--|------------------------|
| a. Total Expenditures (B8)   | 5,291,639.43           |
| b. Less Federal Expenditures (Total A2)<br>[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] | 554,069.54             |
| c. Subtotal of State & Local Expenditures<br>[a minus b]   | 4,737,569.89           |
| d. Less Community Services<br>[L2 Total]   | 0.00                   |
| e. Less Capital Outlay & Debt Service<br>[Total B6 plus objects 7438 and 7439, less L1 Total]  | 407,189.89             |
| <b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b><br>[c minus d minus e]  | <b>\$ 4,330,380.00</b> |