



# El Camino Charter High School

## Board Meeting

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### **Date and Time**

Thursday December 14, 2017 at 4:30 PM PST

### **Location**

El Camino Real Charter High School, Library, 5440 Valley Circle Boulevard, Woodland Hills, California 91367

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### BOARD MEETING

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

### INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS

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5. Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 5440 Valley Circle Blvd., Woodland Hills, California, 91367.

Consent Agenda: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda,

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there will be no discussion of these items prior to the Board votes on them. The Executive Director recommends approval of all consent agenda items.

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

## Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:30 PM</b>
<b>A.</b> Call the Meeting to Order		Jonathan Wasser	1 m
<b>B.</b> Record Attendance and Guests		Daniel Chang	1 m
<b>C.</b> Pledge of Allegiance		Diane Wynne	1 m
<b>D.</b> Public Comments		Public	15 m
<b>E.</b> Student Presentation		Environmental Club	10 m
Students Heidi Yang, Maya Peck and Veronica Zelitchenko of the Environmental Club will give a presentation on recycling on campus.			
<b>F.</b> UTLA Update		Carlos Monroy	5 m
<b>G.</b> Executive Director Update		David Hussey	5 m
<b>H.</b> Committee Reports/Updates	Discuss	Jonathan Wasser	5 m
<b>II. Consent</b>			<b>5:13 PM</b>
<b>A.</b> Approve Minutes of November 16, 2017 Board Meeting	Approve Minutes	Diane Wynne	5 m
Approve minutes for Board Meeting on November 16, 2017			
<b>III. School Business</b>			<b>5:18 PM</b>
<b>A.</b> Evaluation of Executive Director, CBO and CCO	Discuss	Jonathan Wasser	45 m
Discuss creation of committee to evaluate the Executive Director, Chief Business Officer and Chief Compliance Officer, and parameters for such an evaluation.			
<b>B.</b> Update on Closing the Achievement Gap	Discuss	Lisa Ring, Alan Darby	15 m
<b>C.</b> Discuss and Possible Action on Proposed New School Dress Code	Vote	Sue Schuster and Angel Lerma	10 m
Staff would like to implement a new school dress code policy.			
<b>D.</b> Discuss and Approval of Yearbook Purchase	Vote	David Hussey	5 m
Staff recommends approving purchase of 800 yearbooks at a cost of \$66,658.00.			
<b>IV. Financial</b>			<b>6:33 PM</b>
<b>A.</b> Review and Vote on 2016/17 Audit Report	Vote	Wade McMullen, CPA	30 m
<b>B.</b> Review and Vote on October 2017 Check Registers	Vote	Alan Darby	5 m

- |   |         |            |         |
|---|---------|------------|---------|
| <b>C. October 2017 Financial Update</b>                 | Discuss | Alan Darby | 10<br>m |
| <b>D. Review and Vote on 2017-18 1st Interim Report</b> | Vote    | Alan Darby | 5 m     |

**V. Closing Items**

**7:23 PM**

- |                           |      |                    |     |
|---------------------------|------|--------------------|-----|
| <b>A. Adjourn Meeting</b> | Vote | Jonathan<br>Wasser | 1 m |
|---------------------------|------|--------------------|-----|

# Cover Sheet

## Student Presentation

**Section:** I. Opening Items  
**Item:** E. Student Presentation  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Environmental Club Recycling Program Proposal.pdf

The ECRCHS Environmental Club's goals are to encourage our school and community to be more environmentally conscious, and to effect positive environmental change. This year, we would like to start a recycling program at our school in order to achieve these goals. We ask the Board and the school as a whole to support this endeavor by allowing us to run the program independently and by encouraging students and staff to properly dispose their recyclable bottles and cans.

The Environmental Club will use existing 32-gallon blue recycling bins and purchase five more with money we have fundraised to place around the school, particularly near the cafeteria and at the doors of the main buildings. The members of the club will collect and sort the recycling from the bins based on a set schedule and will properly remove any trash or food to prevent rotting and unwanted pests. We will store the sorted bottles and cans in larger 96-gallon rolling bins that we will also purchase. We plan to keep those rolling bins behind Anderson Hall near the loading dock area, and we will have locks to secure them. Once a week we will bring the recycling to a recycling center and collect the revenue, which we will use to continue the program and save for future projects.

We would like to emphasize that the facilities staff will not have to do extra work. We only ask that they will not move the bins and that they will communicate with us if there is a problem.

Thank you for your time and dedication to continually improving our school, and we hope that you will consider our proposal.

# Cover Sheet

## Approve Minutes of November 16, 2017 Board Meeting

**Section:** II. Consent  
**Item:** A. Approve Minutes of November 16, 2017 Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Board Meeting on November 16, 2017

APPROVED



# El Camino Charter High School

## Minutes

### Board Meeting

**Date and Time**

Thursday November 16, 2017 at 4:30 PM

**Location**

El Camino Real Charter High School, Library, 5440 Valley Circle Boulevard, Woodland Hills, CA 91367

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#### **Directors Present**

Beatriz Chen, Bruce Takeguma, Darin Ryburn, Diane Wynne, Jonathan Wasser, Lisa Crosthwait, Scott Silverstein, Steven Kofahl

#### **Directors Absent**

Julie Kornack

#### **Guests Present**

Alan Darby, Daniel Chang, David Hussey

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### **I. Opening Items**

#### **A. Call the Meeting to Order**

Jonathan Wasser called a meeting of the board of directors of El Camino Charter High School to order on Thursday Nov 16, 2017 @ 4:36 PM at El Camino Real Charter High School, Library, 5440 Valley Circle Boulevard, Woodland Hills, CA 91367.

#### **B. Record Attendance and Guests**

#### **C. Pledge of Allegiance**

#### **D. Public Comments**

Susan Niven, teacher, expressed her concern about the way some people, but one student in particular, is dressing at this school. Mr. Wasser questioned whether this could be something the staff could work on; Mr. Hussey reported that this has been something the staff has been working on, with stakeholder involvement.

Eric Jimenez is a concerned parent, spoke regarding drugs being distributed on campus. Interested in finding out how to mobilize a group to support students. He is willing to volunteer his time to mobilize and make this happen. Also wants to start a mentorship program. His contact information was provided.



### **E. UTLA Update**

Ms. Endres spoke on behalf of UTLA. She and Mr. Monroy have been meeting with the departments for the last few weeks to see what the concerns were and what issues they wanted raised for the upcoming collective bargaining. The most important issues identified are reducing class sizes, student-ratios for out of classroom personnel, and opening the entire contract up for negotiation before the contract end date. Creating a mutually beneficial contract would allow both sides to not have to re-open for a couple years and promote peace on campus and allow the school to focus on meeting the needs of the students.

### **F. Committee Reports/Updates**

Travel Committee met today for a request by NJROTC for a trip to Arizona. The trip was approved. Also, Jon Wasser was added to the Committee to make a 3 person committee. The Travel Committee is requesting 30 day notice before a request for approval, to provide sufficient time to review the request.

Tech Committee met earlier today to discuss with Mr. Delgado regarding the 1 to 1 tech needs. They are discussing the tech needs, and will later discuss the financial implications.

Shoup Property Committee advised that a large donation was made for plants and soil, so on December 17th there will be an unveiling of new landscaping at the Shoup property.

### **G. Executive Director Update**

Mr. Hussey discussed the SBAC scores, provided summary data showing ECR's SBAC scores versus other schools, both conversion charters and LAUSD schools in the area. Noted that the school has not dedicated itself to common core standards until this year, which other schools may have. We will start working on it, but this will take time. Stated that the SBAC scores was a school-wide initiative, not just an issue with the English and Math departments.

Mr. Wasser requested that the Board be provided updates to know what steps are being taken to improve scores. We are also in the process of communicating with other conversion charter schools to determine what they are doing to improve their scores. Closing the Achievement Gap is geared towards certain student demographics.

Ms. Clark, AP, advised that there was a meeting today to discuss helping teachers focus on SBAC tests through a "lunch and learn" setting.

Mr. Takeguma noted that having staff involvement is beneficial.

Mr. Ryburn stated that he wanted to see administration and the teachers work together.

A comprehensive discussion is needed.

Mr. Hussey also presented California Dashboard report. The California Dashboard provides reports showing state and local indicators for each local educational agency. The state indicators are: academic indicator; EL progress; chronic absenteeism; graduation rate; suspension rate; and college and career readiness.

Three of these indicators (EL progress, graduation rate, and suspension rate) are up right now on the California Department of Education website. Local indicators are: basic services; implementation of state academic standards; parent engagement; and school climate.

For next year, Mr. Hussey wants to talk about changing graduation rates.

Graduation rates are not set at A-G, but we are being judged based on A-G, so we will be looking to increase graduation requirements to meet A-G requirements, which will be introduced over time.

We hired a Director of Marketing, who will start on November 27th. She will work on the newsletter, fundraising, media, the website, and the school's 50th anniversary coming up in 2019 (school was dedicated in March 1969).

**II. Consent**

**A. Approve Minutes of October 19, 2017 Board Meeting**

Ms. Chen noted a change should be made to the minutes as to the Travel Committee.

Darin Ryburn made a motion to approve minutes from the Board Meeting on 10-19-17.

Jonathan Wasser seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

- Jonathan Wasser Aye
- Julie Kornack Absent
- Darin Ryburn Aye
- Diane Wynne Aye
- Scott Silverstein Aye
- Steven Kofahl Aye
- Bruce Takeguma Aye
- Lisa Crosthwait Abstain
- Beatriz Chen Aye

**III. Financial**

**A. Review and Vote on September 2017 Check Registers**

Mr. Silverstein asked if the checks out of order issue has been resolved. Susan Kim, Accounting and Finance Manager, noted that this happens because checks get submitted later than others, or get deposited later than others, or there might have been an error in printing checks which result in gaps.

Mr. Takeguma had questions, which he will discuss with Mr. Darby.

Darin Ryburn made a motion to approve September 2017 check registers.

Beatriz Chen seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

- Lisa Crosthwait Aye
- Beatriz Chen Aye
- Darin Ryburn Aye
- Steven Kofahl Aye
- Diane Wynne Aye
- Jonathan Wasser Aye
- Scott Silverstein Aye
- Bruce Takeguma Abstain
- Julie Kornack Absent

**B. September 2017 Financial Update**

The exhibit showing a 92.9% attendance rate on page 2 of the exhibits is incorrect. This is due, at least in part, to the fact that exchange students are included in the total enrollment, but not in the ADA calculation.

The numbers reflect the total payments to be made to OpTerra, though the total has not been paid yet. The first reimbursements are expected in December.

Next month, the auditors are expected to present the 2016-17 audited financials.

**IV. School Business**

**A. AEGIS Update**

Jeff Zisner of AEGIS spoke regarding the transition. To his understanding, the transition has been completed. A time management system has been implemented to allow AEGIS staff to be monitored proactively. A patrol system has been implemented to ensure that proper patrolling is taking place. Uniforms have been ordered that look similar to school safety officers. Security-related training, as well as CPR and first aid training, is being created. Once the training has been finalized, it will be shared with all staff. A security vulnerability assessment will take place during the winter break.

Mr. Ryburn asked that AEGIS be provided with the documentation regarding our security protocols and drills.

Ms. Crosthwait asked that the Board be provided with summaries of significant safety issues, such as drug use.

**B. Update on Closing the Achievement Gap**

Mr. Hussey advised that a mandatory 7th period was started for those students who scored below skill levels in Math or English and who failed one of those classes.

**C. Tech Update**

The 1 to 1 initiative is being reviewed. Fifteen school districts have started this initiative, and we've communicated with them to determine how their processes went.

Questions / issues: 1) We need to have the infrastructure in place, one that could handle some 4,000 devices. Mr. Delgado stated that this is already in place; 2) whether the devices should be leased or purchased; 3) the timing of the roll-out, whether to do certain grades first, or do all grades at once; 4) insurance for the devices is a question, whether it should be self-insured, or a manufacturer's warranty should be purchased. Granada leases and self-insures; 5) branding and etching of the devices; 6) digital citizenship, teaching students how to handle themselves online; 7) e-rate funding; 8) professional development and in-house support to have teachers effectively use the technology in class.

Tech Committee is considering netbooks on a 3 year lease option, with a school-wide roll-out. The Tech Committee will come up with a recommendation with numbers as to what it will cost.

**D. Discuss and Vote on Procurement and Purchasing Procedures**

LAUSD requires this.

Diane Wynne made a motion to approve the Procurement and Purchasing Procedures.

Beatriz Chen seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

- Lisa Crosthwait Aye
- Julie Kornack Absent
- Darin Ryburn Aye
- Beatriz Chen Aye
- Bruce Takeguma Aye
- Jonathan Wasser Aye
- Scott Silverstein Abstain
- Diane Wynne Aye
- Steven Kofahl Aye

**E. Status Update on Shoup Property**

Mr. Darby has been regularly visiting the property, and has been reviewing the financials to determine if we are staying on budget. Things are progressing nicely. Still on target for a January target date for completion of construction. The project manager, David Honda, has done a wonderful job, and it appears we will be under budget.

Mr. Silverstein questioned where the break-even point was for the property. Mr. Darby stated he would look into this.

Mr. Ryburn asked about risks of keeping property, if LAUSD does not approve our use of it for the Independent Study program.

**F. Update Regarding SBAC Preparation**

This was discussed during the Executive Director Update.

**G. Update on FCMAT**

FCMAT advised today that they have to reschedule their field visit, which was to take place on November 30th, to sometime in December.

**H. Discuss and Vote on New Accounting Software System**

Several vendors were looked at, but it was determined that using NetSuite would be best for the school, since they have a good platform and EdTec uses NetSuite.

NetSuite gave a 60% discount on their services. Use of NetSuite would satisfy some of the issues raised by FCMAT. The first year implementation cost is \$65,000.00; subsequently, it would be \$45,000 per year. Using NetSuite would also allow us to phase out some of the services that EdTec provides, which would result in an overall cost saving. We would transition everything over from ERP, the transition should take about 3 months or so.

Darin Ryburn made a motion to approve the use of NetSuite as the new accounting software system and Paapri management.

Lisa Crosthwait seconded the motion.

The board **VOTED** unanimously to approve the motion.

**Roll Call**

Darin Ryburn Aye  
Jonathan Wasser Aye  
Julie Kornack Absent  
Bruce Takeguma Aye  
Scott Silverstein Aye  
Beatriz Chen Aye  
Steven Kofahl Aye  
Diane Wynne Aye  
Lisa Crosthwait Aye

**I. Discuss and Vote on Modification to Parent-Student Handbook**

This was raised by the Physical Education department, when a parent noted that the current version of the Parent-Student Handbook allowed a student to miss up to 10 weeks of class and still receive credit. The modification complies with the correct policy, which is 5 weeks to receive credit, and miss up to 3 days of PE with a parent's note as opposed to 5 days.

Darin Ryburn made a motion to approve the modification to the 2017-18 Parent-Student Handbook.

Bruce Takeguma seconded the motion.

The board **VOTED** to approve the motion.

**Roll Call**

Beatriz Chen Aye  
Diane Wynne No  
Darin Ryburn Aye  
Julie Kornack Absent

Lisa Crosthwait Aye  
Jonathan Wasser Aye  
Steven Kofahl Aye  
Bruce Takeguma Aye  
Scott Silverstein Aye

**J. UTLA Initial Proposal**

The Board acknowledged receipt of UTLA's initial proposal for re-openers to ECRA.

**K. ECRA Initial Proposal**

The Board acknowledged that ECRA has sent its initial proposals for re-openers to UTLA.

**V. Reconvene to Open Session**

**A. Report of Action Taken In Closed Session, If Any**

No action was taken in closed session.

**B. Discuss and Possible Vote on ECRA Initial Proposal**

Tabled until the next Board meeting, as additional information is needed.

**C. Discuss and Possible Vote on Renewing BoardonTrack Contract**

BoardonTrack is the online platform that creates our agenda and minutes for Board meetings, as well as our evaluation for executive directors. The contract is yearly, and expires on December 31, 2017. We have not yet received the invoice for 2018, but the cost in 2017 was approximately \$9,995.00.

Beatriz Chen made a motion to renew BoardOnTrack contract, as long as the contract price does not increase more than 5% increase from the 2017 price.

Darin Ryburn seconded the motion.

The board **VOTED** unanimously to approve the motion.

**Roll Call**

Jonathan Wasser Aye  
Lisa Crosthwait Aye  
Scott Silverstein Aye  
Steven Kofahl Aye  
Bruce Takeguma Aye  
Darin Ryburn Aye  
Beatriz Chen Aye  
Diane Wynne Aye  
Julie Kornack Absent

**VI. Closing Items**

**A. Adjourn Meeting**

Diane Wynne made a motion to adjourn the meeting.

Scott Silverstein seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,  
Daniel Chang

# Cover Sheet

## Evaluation of Executive Director, CBO and CCO

<b>Section:</b>	III. School Business
<b>Item:</b>	A. Evaluation of Executive Director, CBO and CCO
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	BoardOnTrack CEO Evaluation Form.pdf Evaluation Form.pdf

## What questions are asked during the CEO Evaluation?

Below are the questions that are asked of the CEO during their self-evaluation, of the board and the direct report/staff.

The questions can not be added to or deleted. If a particular question is not relevant at this time request the survey takers to check the **NA** option.

### Section I: CORE COMPETENCIES

This section is for evaluating the CEO's demonstration of core competencies that have been directly linked to successful charter schools. Please provide comments with examples for as many competencies as possible with suggestions on what he/she could start, stop or continue doing more of to be the most effective leader possible.

#### 1. Demonstrates Integrity \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Deals with others in a straightforward, honest, and ethical manner.

Behaves in a way that supports the organization's mission, vision and values.

Admits mistakes and takes timely corrective action.

Treats others with dignity and respect.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

#### 2. Cultivates a Culture of Excellence \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Creates and maintains an organizational culture that promotes student achievement and college preparation for all students.

Makes the organization a place where staff and students are all committed to excellence and believe that hard work is the key to achieving it.

Demonstrates commitment to competent communications and conflict resolution.

Consistently evaluates and proactively improves people, processes, programs, and services for greater effectiveness, efficiency and value.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

#### 3. Drives Academic Excellence/Student Performance \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

All students demonstrate levels of mastery, which exceed grade level standards.

The organization creates, maintains and regularly revises systems and processes to drive student achievement.

The organization has met or exceeded agreed upon goals set for increasing student performance.

The organization is on track to outperform other public schools in our community.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

**Section II:  
ROLE SPECIFIC COMPETENCIES**

This section is for evaluating the CEO's role specific competencies, which are based on those related to leading, directing, and managing a charter school or charter school organization. Please provide comments with examples for as many competencies as possible with suggestions on what he/she could start, stop or continue doing more of to be the most effective leader possible.

4. Leads the Educational Program \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Demonstrates thorough knowledge of effective curriculum, assessment, and instructional practices to close the achievement gap.

Ensures that the organization uses performance data to drive decision-making and curricular decisions.

Ensures there is a standards-based curriculum complete with scope and sequences for all subjects taught at every existing and expected grade level that exceeds national academic standards.

Ensures all teachers regularly use assessment data to plan curriculum, lesson plans, meet individual student needs, and make daily instructional decisions.

The organization's structure and staffing ensures that special student populations are making progress equal to those students in its regular education program.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

5. Develops and Leads Staff \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Recruitment – Attracts and selects high performing staff and leadership.

Staff culture – Creates a staff culture and work environment in which highly effective staff members are actively engaged and feel connected to the organization and its mission.

Professional Development – Develops, maintains, and regularly reviews and revises systems and practices that improve staff ability to increase student achievement.

Staff Retention – Successfully retains top performers. Creates an environment where staff is committed to a long tenure and would recommend working at the school to others.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:



6. Manages Organizational Compliance and Administration \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Ensures that the organization meets and is in compliance with all local, state and federal laws and mandates.

Oversees development and proper functioning of an enrollment and admission process.

Provides for the overall safety and well being of students and staff.

Ensures organization is administered well with efficient investment of staff time and other resources.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

7. Builds and Maintains Family Satisfaction \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Ensures organization has frequent, meaningful, and well-attended ways for families to be involved in their child's learning and the school community.

Provides indication of a high level of parent satisfaction with the organization as evidenced by quantitative data and low student attrition rates.

Listens and responds respectfully to the range of concerns expressed by parents and families.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

8. Manages Financial Performance \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Understands and provides leadership in the areas of financial planning, budgeting, accounting and management of the organization's financial resources.

Determines the current and future financial resources needed to realize the organization's mission.

Ensures that clear and accurate accounting, payroll, cash management, and insurance systems are maintained.

Oversees the development, maintenance, and regular revision of systems for capturing, managing, and analyzing financial data to improve performance.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

9. Actively Promotes the Organization and Ensures Adequate Resources \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Partners with the Board to develop effective public relations, marketing and fund raising plans.

Coordinates efforts of the Board and its Development Committee to implement a board-approved fundraising plan.

Creates partnerships with community organizations and businesses.

Pursues and secures philanthropic support that directly supports the mission and vision of the organization.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

10. Ensures Adequate Facilities \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Oversees necessary facilities planning and makes recommendations to the Board.

Assures the proper maintenance of the organization's facility and adherence to all local, state and federal codes.

Ensures the physical environment reflects the organization's mission and values as well as enhances learning.

The organization's physical environment (buildings and grounds) is well-cared for, sanitary, and promotes health and safety.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

11. Partners with the Board \*

1 Unsatisfactory   2   3   4   5 Far Exceeds Expectations   NA

Acts as liaison to ensure an effective flow of critical information between the Board and the organization's senior staff, teachers and students.

Helps to facilitate the Board's governance, composition and committee structure. Implements Board policies, and recommends policies for Board consideration.

Develops and implements strategic and operational plans to achieve the organization's mission and vision; allocates resources accordingly.

With input from the board, ensures the development and ongoing refinement of a long-term strategy; establishes objectives and plans that meet the needs of students, staff, and all constituents; ensures consistent and timely progress toward strategic objectives.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

12. Engages the Community \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Serves as Chief Spokesperson for the organization, in coordination with the Board Chair.

Listens and responds respectfully to the range of concerns expressed by various constituents.

Develops and maintains effective external relationships that support the organization's performance and fundraising success.

Maintains communication with city and state officials.

Builds strong relationships with relevant community organizations.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

13. Overall Leadership and Performance \*

Strongly Agree   Agree   Neutral   Disagree   Strongly Disagree   NA

Responsible for leading the organization in fulfilling its mission and goals in accordance with the policies established by the Board of Trustees.

Responsible for the success or failure of the organization. Provides vision and leadership by example.

Develops and implements strategic and operational plans to achieve the organization's mission and vision; oversees the operation of the organization, develops staff, allocates resources and ensures proper controls.

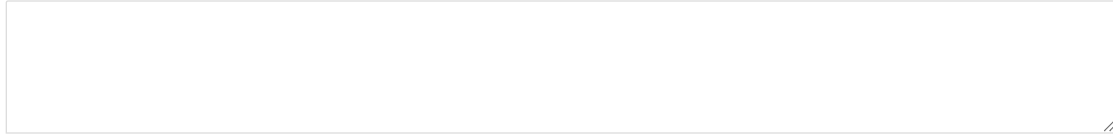
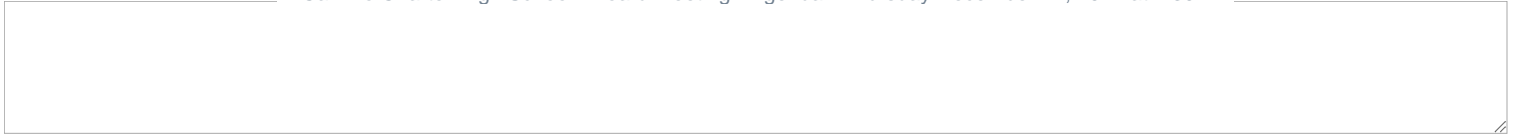
Oversees well-being of the entire organization by fostering positive and productive relationships across the organization and community.

ADDITIONAL COMMENTS/EXAMPLES - Please provide additional comments or specific examples that support the ratings given above:

What are the CEO's most significant accomplishments and/or strengths demonstrated this year? \*

What are the top three things the CEO should do next year to move the organization forward? \*

List any key challenges in the year ahead, for the CEO and/or for the organization. \*



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# ECRCHS

## Evaluation of Certificated Management Personnel Final Evaluation

**Name:** \_\_\_\_\_ **Location:** \_\_\_\_\_ **State:** \_\_\_\_\_  
**Employee ID:** \_\_\_\_\_ **Status:** \_\_\_\_\_ **School/Section:** El Camino Real Charter High School  
**Position** \_\_\_\_\_ **Year in Present Position** \_\_\_\_\_ **Subject Description** \_\_\_\_\_

**Conference Dates**

### Area of Evaluation

#### 1. COMMUNICATIONS DIMENSIONS

	Meets Standard Performance	Below Standard Performance
1. Oral Communications: This dimension includes behavior related to how messages are delivered-not content of message.	<input type="radio"/>	<input type="radio"/>
2. Utilizes effective expression in individual or group situations and when speaking extemporaneously -including gestures and appropriate nonverbal communication.	<input type="radio"/>	<input type="radio"/>
3. Organization is evident.	<input type="radio"/>	<input type="radio"/>
4. Written Communication: This dimension expresses ideas in writing.	<input type="radio"/>	<input type="radio"/>
5. Clear expression of ideas with good grammatical form (includes the plan or format)	<input type="radio"/>	<input type="radio"/>
6. Good clarity and manner of expression.	<input type="radio"/>	<input type="radio"/>

**COMMENTS:**

#### 2. DECISION-MAKING DIMENSIONS

	Meets Standard Performance	Below Standard Performance
1. Analysis, Judgment, Decisiveness, Extra-Organizational Sensitivity	<input type="radio"/>	<input type="radio"/>
2. Securing relevant information	<input type="radio"/>	<input type="radio"/>
3. Relating and comparing data from sources	<input type="radio"/>	<input type="radio"/>
4. Identifying cause and effect relationships	<input type="radio"/>	<input type="radio"/>
5. Judgement: Decision making	<input type="radio"/>	<input type="radio"/>
6. Developing alternative courses of action	<input type="radio"/>	<input type="radio"/>
7. Decisions reflect on factual information and are based on logical assumptions	<input type="radio"/>	<input type="radio"/>
8. Utilize organizational resources	<input type="radio"/>	<input type="radio"/>
9. Make decisions, render judgement, take action or commit oneself	<input type="radio"/>	<input type="radio"/>
10. Perceiving the impact and implication of decisions on various ethnic groups	<input type="radio"/>	<input type="radio"/>
11. Demonstrate sensitivity to various cultural and ethnic groups	<input type="radio"/>	<input type="radio"/>

**COMMENTS:**

#### 3. MANAGEMENT DIMENSIONS

**ECRCHS**

**Evaluation of Certificated Management Personnel Final Evaluation**

	Meets Standard Performance	Below Standard Performance
1. Planing and Organizing,Delegation and Follow-Up	<input type="radio"/>	<input type="radio"/>
2. Establishing a course of action for self and/or others to accomplish a specific goal	<input type="radio"/>	<input type="radio"/>
3. Planning the proper assignment of personnel	<input type="radio"/>	<input type="radio"/>
4. Demonstrates appropriate allocation of resources	<input type="radio"/>	<input type="radio"/>
5. Effectively utilizing staff	<input type="radio"/>	<input type="radio"/>
6. Allocation decisions-making and other responsibilities to appropriate staff members	<input type="radio"/>	<input type="radio"/>
7. Follow-up on duties allocated	<input type="radio"/>	<input type="radio"/>

**COMMENTS:**

**4. INTERPERSONAL DIMENSIONS**

	Meets Standard Performance	Below Standard Performance
1. Development of Staff Members,Leadership and Influence,Instructional Leadership	<input type="radio"/>	<input type="radio"/>
2. Assessing career potential	<input type="radio"/>	<input type="radio"/>
3. Providing development and training activities to enhance job performance	<input type="radio"/>	<input type="radio"/>
4. Utilize appropriate interpersonal styles and methods in guiding individual and groups toward task accomplishments	<input type="radio"/>	<input type="radio"/>
5. Build cohesiveness among school community	<input type="radio"/>	<input type="radio"/>
6. Build cooperation among school community	<input type="radio"/>	<input type="radio"/>
7. Facilitate group process and conflict resolution	<input type="radio"/>	<input type="radio"/>
8. Systematically assess needs	<input type="radio"/>	<input type="radio"/>
9. Develop and implement an instructional program that responds to identified needs	<input type="radio"/>	<input type="radio"/>

**COMMENTS:**

**5. PERSONAL DIMENSIONS**

	Meets Standard Performance	Below Standard Performance
1. Initiative/Innovativeness	<input type="radio"/>	<input type="radio"/>
2. Develop goals and monitor the program's effectiveness	<input type="radio"/>	<input type="radio"/>
3. Achieve goals beyond what is necessarily called for	<input type="radio"/>	<input type="radio"/>
4. Originating action	<input type="radio"/>	<input type="radio"/>
5. Develop unique and creative solutions to complex problems	<input type="radio"/>	<input type="radio"/>

**COMMENTS:**

**6. PUNCTUALITY AND ATTENDANCE**

No. of Days Absent:

No. of Times Tardy:

**7. OVERALL EVALUATION**

- Meet Standard Performance
- Below Standard Performance

**Commendations:**

**Recommendations:**

**Recommended Assistance:**

**To be evaluated Next year :**

# ECRCHS

## Evaluation of Certificated Management Personnel Final Evaluation

- Yes
- No

**Evaluator Signature**

**Evaluator Name**

\_\_\_\_\_

\_\_\_\_\_

**Title**

**Date**

\_\_\_\_\_

\_\_\_\_\_

**Employee ID**

\_\_\_\_\_

I have received a copy of this report, but my signature does not necessarily indicate my agreement. I understand that I may attach a written response to this form within ten(10) working days from the date on which the report was received. This written response is to become a permanent part of the report and of my personnel service folder.

**Employee Signature**

**Date**

\_\_\_\_\_

\_\_\_\_\_

**Comments Cont'd...**

**1. COMMUNICATIN DIMENSIONS**

**2. DECISION-MAKING DIMENSIONS**

**3. MANAGEMENT DIMENSIONS**

**4. INTERPERSONAL DIMENSIONS**

**5. PERSONAL DIMENSIONS**

**7. OVERALL EVALUATION**

**Commendations:**

**Recommendations:**

**Recommended Assistance:**

**Note :** This electronic document should not be considered the Final Evaluation  
Only an Evaluation that is signed by the Evaluator and the Employee, should be considered the Final Evaluation

# Cover Sheet

## Discuss and Possible Action on Proposed New School Dress Code

**Section:** III. School Business  
**Item:** C. Discuss and Possible Action on Proposed New School Dress Code  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Dress Code Philosophy.pdf  
Dress Code.pdf



### **Dress Code Philosophy**

The purpose of the ECRCHS dress code is to ensure that student attire does not interfere with the health or safety of any student, that student attire does not contribute to a hostile or intimidating atmosphere for any student, and that dress code enforcement does not reinforce or increase stereotypes, marginalization or oppression of any group based on race, sex, gender identity, gender expression, sexual orientation, ethnicity, religion, cultural observance, household income, or body type/size. All students and staff are expected to dress in a professional and appropriate manner consistent with the academic environment. All students and staff shall be required to show proper attention to personal cleanliness. The following rules and guidelines are designed to help students thoroughly understand the expectations put upon them as they prepare for college, careers, and professional life after high school, as well as to nurture school pride and a focus on academics.

#### **Our values are:**

- All students should be able to dress comfortably for school and engage in the educational environment, without fear of or actual unnecessary discipline or body shaming.
- All students and staff should understand that they are responsible for managing their own personal image without regulating individual students' clothing/self-expression.
- Student dress code enforcement should not result in unnecessary barriers to school attendance.
- School staff should be trained and able to use student/body-positive language to explain the code and to address code violations.
- Teachers should focus on teaching without the additional and often uncomfortable burden of dress code enforcement.
- Reasons for conflict and inconsistent and/or inequitable discipline should be minimized whenever possible.

#### **Our student dress code is designed to accomplish several goals:**

- Maintain a safe learning environment in classes where protective or supportive clothing is needed, such as science/shop (eye or body protection), dance (bare feet, tights/leotards), or PE (athletic attire/shoes).
- Allow students to wear clothing of their choice that is comfortable, within the dress code.
- Allow students to wear clothing that expresses their self-identified gender, within the dress code.
- Allow students to wear religious attire without fear of discipline or discrimination.
- Prevent students from wearing clothing or accessories with offensive images or language, including profanity, hate speech, and pornography.
- Prevent students from wearing clothing or accessories that denote, suggest, display, or reference violence and weapons, alcohol, drugs or related paraphernalia, or other illegal conduct or activities.
- Prevent students from wearing clothing or accessories that will interfere with the operation of the school, disrupt the educational process, invade the rights of others, or create a reasonably foreseeable risk of such interference or invasion of rights.
- Prevent students from wearing clothing or accessories that reasonably can be construed as being, or including content that is, racist, lewd, vulgar or obscene, or that reasonably can be construed as containing fighting words, speech that incites others to imminent lawless action, defamatory speech, or threats to others.

- Ensure that all students are treated equitably regardless of race, sex, gender identity, gender expression, sexual orientation, ethnicity, religion, cultural observance, household income or body type/size.

## ECRCHS Dress Code

*OPAQUE FABRIC: solid, not sheer or transparent, cannot be see-through.*

1. Students must wear a shirt with straps or sleeves with opaque fabric covering the student's front, back, sides under the arms and midriff/stomach.
  - 1.a. Strapless tops/dresses may not be worn at school, even if an undergarment is underneath the top. Tank tops are allowed.
  - 1.b. Hoodie sweatshirts are allowed but the student's full face must be visible at all times.
  - 1.c. All tops must not reveal areola/nipples or belly button/midriff/stomach.
  - 1.d. Tops may not reveal visible undergarment, though bra-straps are allowed to be seen.
  - 1.e. Tops intended as an undergarment must be covered by an opaque top. Bralettes, sports bras, and the like, must be covered by an opaque top.
  - 1.f. Swimwear, leotards or unitards may not be worn to school except as required for athletic practice or performance.
  - 1.g. Pajamas/sleepwear may not be worn except for a spirit day theme. Students may not wear a robe or a blanket while at school except for a spirit day theme.
2. Students must wear pants or the equivalent (i.e. jeans, shorts, skirts, dresses, sweatpants, yoga pants or leggings) of a reasonable length to ensure that buttocks and private parts are fully covered.
  - 2.a. Ripped jeans must not allow undergarments or private parts, including any part of the butt, to be visible at any time.
  - 2.b. Pants, or the equivalent, may not reveal/expose undergarments or private parts. (i.e. no visible underwear waistband)
3. Students must wear shoes.
  - 3.a. House shoes or slippers may not be worn to school, except as part of a spirit day theme.
4. Headwear may be worn at school, including religious coverings, based on the following:
  - 4.a. Hats must face straight forward or straight backwards.
  - 4.b. Headwear may not cover a student's face or ears, except as permitted for religious purposes.
  - 4.c. Headwear must not interfere with the line of sight of the student or staff.
5. Body parts that are supposed to be covered by tops or pants must not be exposed by movements of the body (bending over, sitting, raising of arms, walking up/down stairs, etc.)
6. No clothing may be worn that includes images or language that creates a hostile or intimidating environment based on any protected class or groups, including hate speech, profanity and/or pornography.
7. No clothing may be worn that includes images or language that depicts violence, drugs, alcohol, weapons of any kind, any illegal item or activity and/or nude/exposed bodies.
8. Accessories that could be considered dangerous or could be used as a weapon may not be worn at school. This includes chains, intended for a wallet, longer than 6 inches.

# Cover Sheet

## Discuss and Approval of Yearbook Purchase

**Section:** III. School Business  
**Item:** D. Discuss and Approval of Yearbook Purchase  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Walsworth Yearbooks Purchase Agreement.pdf

# Purchase Agreement

school name	El Camino Real Charter HS
address	5440 Valley Circle Blvd.
address line 2	
city, state, zip	Woodland Hills, CA 91367-5949
county	Los Angeles
school phone	(818) 595-7500
school fax	
primary contact	Ms. Samantha Lasarow
title	Yearbook Adviser
phone	8185957500
email	lasarow@gmail.com

customer #	315811
sales rep	Michelle DiSimone
job #	TBD
bill to	Samantha Lasarow 5440 Valley Circle Blvd. Woodland Hills, CA 91367-5949
ship to	Samantha Lasarow 5440 Valley Circle Blvd. Woodland Hills, CA 91367-5949
admin contact	Mr. David Hussey
title	Executive Director
phone	
email	d.hussey@ecrchs.net

Delivery year(s)	Spring
	Renewal
	<input type="checkbox"/> Term Agreement*
	2019 to

requested ship date: 5/11/19 (week ending)  
 Dependent upon customer meeting copy and proof return deadlines.  
 Delivery planned by following Thursday at 3 p.m.

\*Note terms and conditions in comments below.

specifications	Deadlines must be submitted on a deadline agreement form.		
program/size	Color Fusion 9		
copies	800	pages	280 binding Smyth Sewn
board weight	160 Pt.	paper	100# Legend Gloss
submission	Online Design		
proofs	Proofs on Demand		
uv coating # of pages		other paper choice	
year in review/cebuzz		placement	
autograph supplement cover		placement	
endsheet	Full color custom litho with different designs front and back, included. Due Oct 26, 2018.		
additional	Sales tax exempt on file. CAUSD incentives apply		

price 66,658.<sup>00</sup>

F.O.B. printer

This Purchase Agreement includes and is subject to the school yearbook plan selected by the Customer as well as the terms and conditions on this and the following pages.

Customer authorized signature  date 11/15/17

Walsworth authorized signature  Date 11/15/17

Customer authorized signature DAVID HUSSEY, EXEC DIRECTOR date 11/15/17

This Agreement is entered into between Walsworth Publishing Company, Inc. ("Company") and the customer listed on the reverse side ("Customer"). **Once accepted by the Company, this Agreement becomes a binding contract between the Company and the Customer.** Any changes to the Agreement must be approved by both parties and must be in writing.

**BASE OFFER** - All yearbooks to be bound with covers as designated on the reverse side. The Customer to prepare and furnish photographs, illustrations and typed copy according to instructional information contained in the Publishing Kit and our online resources.

**SPECIAL NOTE** - Should the number of yearbooks subject to this Agreement increase or decrease by more than 100 copies, the base cost figure is subject to change. Please consult your representative or the Company for the corrected base cost figure. Additional copies and/or options listed on the reverse side may be ordered in the exact quantities required, but additional pages are available only in four-page or eight-page increments, depending upon the program.

**DEADLINES AND DELIVERY** - A deadline schedule based on the Customer's requirements will be sent directly to the Customer at the beginning of each school year. Failure to adhere to these guidelines could result in an altered delivery schedule and/or extra charges.

**COPY** - Copy shall be sent by the Customer in finished form ready for processing. Copy, artwork and photos will not be edited, redone or retouched, unless specifically requested. The Company reserves the right to return to the Customer copy improperly prepared or unlikely to reproduce satisfactorily.

**PAYMENT** - An initial deposit of **35%** of the Agreement amount is due on or before **October 1** for spring delivery, or at the time the Agreement is signed as customary down payment. For summer/fall delivery, **35%** of the Agreement amount is due with your first copy submission or by **February 1**. An additional deposit of **45%** of the Agreement cost is due **February 1** for spring delivery and **May 1** for summer/fall delivery. All deposits, equal to at least **80%** of the Agreement price, must be paid before the book ships. The final amount is due upon receipt of the final invoice. The Customer is responsible for all applicable sales or use taxes. Online Sales for book and ads will be credited to the school's deposit account minus applicable service fees and taxes. If the Customer has instructed in writing the Company to collect sales tax for online sales, the Company will periodically remit such funds to the Customer so that the Customer can remit those funds to the applicable taxing authorities.

**ARTWORK** - Professional artwork is available upon request at a reasonable rate. The Company may insert an ad logo without cost to the Customer or the Company. The Company will make a sincere effort to return all the original copy including photographs and artwork; however, we assume no responsibility for their loss or damage.

**ADDITIONAL SERVICES CHARGES** - Upon Customer request, correction work to photos and/or layouts can be done by the Company and will be charged for on a scheduled basis.

**PREPARATORY MATERIALS** - Plates are the property of the Customer and will be stored by the Company for a period of 30 days. Unless notified differently by the Customer, all plates will be destroyed after this 30-day period. The Customer understands and agrees that all dies, including those for which a charge has been made, remain the property of the Company.

**AUTHORITY** - Customer represents and warrants to the Company that (a) the Customer has the right and authority to enter into this Agreement and (b) the person signing this Agreement on behalf of the Customer has the right and authority to sign this Agreement and to bind the Customer thereby.

**CUSTOMER INDEMNIFICATION** - Since the Company exercises no editorial control over the content of the yearbook, including copy, photos and graphics, Customer agrees to protect the Company from economic loss and any other harmful consequences that could arise in connection with the creation, production and publishing of the yearbook or related materials. This means that Customer agrees to hold the Company harmless and save, indemnify and defend the Company against all claims, demands, actions and proceedings on any and all grounds including without limitation all claims for liability, damages, costs and attorneys' fees. This will apply regardless of responsibility for negligence.

**CUSTOMER REPRESENTATIONS AND WARRANTIES** - Customer represents and warrants that the subject matter of the yearbook, including advertisements and student appreciation pages, is not copyrighted by a third party and that no copyright notice has been removed from any material used in preparing the subject matter for reproduction. Customer also recognizes that because subject matter does not have to bear a copyright notice in order to be protected by copyright law, absence of such notice does not necessarily assure a right to reproduce. Customer also represents and warrants that the yearbook and related materials do not contain anything that is libelous or scandalous, or anything that threatens anyone's right to privacy or other personal or economic rights. The Company reserves the right to use its sole discretion in refusing to print anything it deems illegal, libelous, scandalous or improper.

**ABILITY TO REPRODUCE OR DIGITIZE** - The Company is hereby granted the perpetual right and license to use, reprint, reproduce or duplicate the Customer's cover design and materials in any manner or format (in whole or in part) including any commercial activity for any business purpose (such as Company sales, marketing, web sites, promotional literature, digitizing, samples and for use in other products), in each case without additional compensation to, or obtaining any consent from, Customer or any parents, students or third parties. Further, the Company is hereby granted the perpetual right and license to reproduce or digitize all or part of the Customer's yearbook in any manner or format (in whole or in part) at any time in the future, and offer it for sale, all without compensation to, or obtaining any consent from, the Customer or any parents, students or third parties. The Customer will take such steps as are necessary to assure such rights to the Company, including obtaining any necessary licenses.

**DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITIES** - **EXCEPT AS EXPRESSLY PROVIDED HEREIN, THE COMPANY MAKES NO EXPRESS OR IMPLIED WARRANTY AND DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, BECAUSE SOFTWARE IS INHERENTLY COMPLEX AND MAY NOT BE COMPLETELY FREE OF ERRORS.** You are advised to verify your work. In no event will the Company be liable for direct, indirect, special, incidental or consequential damages arising out of the use of or inability to use the software or documentation, even if advised of the possibility of such damages. The liability of the Company, if any, for damages relating to any defective product shall be limited to the Agreement price paid for such product.

# Cover Sheet

## Review and Vote on 2016/17 Audit Report

**Section:** IV. Financial  
**Item:** A. Review and Vote on 2016/17 Audit Report  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
IV.A. El Camino Real Alliance Audit Report Draft 12.8.17.pdf  
IV.A. El Camino Real Alliance Required Communications Draft 12.8.17.pdf

**EL CAMINO REAL ALLIANCE**

**Operating:**

**El Camino Real Charter High School**

**Independent Auditor's Report  
and Financial Statements  
For the Year Ended  
June 30, 2017**

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision



**EL CAMINO REAL ALLIANCE**

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CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
El Camino Real Alliance  
Woodland Hills, CA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of El Camino Real Alliance (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Board of Directors  
El Camino Real Alliance

## **Opinion**

In our opinion, the financial statements referred to on page one present fairly, in all material respects, the financial position of the School as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 2017, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

**CliftonLarsonAllen LLP**  
Glendora, CA  
December 8, 2017

**EL CAMINO REAL ALLIANCE****STATEMENT OF FINANCIAL POSITION****June 30, 2017****ASSETS****CURRENT ASSETS:**

Cash and cash equivalents	\$ 11,084,194
Certificates of deposit	5,965,972
Accounts receivable	1,851,339
Prepaid expenses and other assets	491,283
Total current assets	<u>19,392,788</u>

**LONG-TERM ASSETS:**

Property, plant and equipment, net	4,504,739
Total long-term assets	<u>4,504,739</u>
Total assets	<u>\$ 23,897,527</u>

**LIABILITIES AND NET ASSETS****CURRENT LIABILITIES:**

Accounts payable	\$ 296,281
Accrued payroll liabilities	1,650,925
Deferred revenue	540,000
Total current liabilities	<u>2,487,206</u>

**LONG-TERM LIABILITIES:**

Retirement obligations	24,320,174
Total long-term liabilities	<u>24,320,174</u>

**NET ASSETS:**

Unrestricted	(3,171,908)
Temporarily restricted	262,055
Total net assets	<u>(2,909,853)</u>
Total liabilities and net assets	<u>\$ 23,897,527</u>

*The accompanying notes are an integral part of these financial statements.*

**EL CAMINO REAL ALLIANCE****STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>REVENUES AND OTHER SUPPORT:</b>			
State revenue:			
State aid	\$ 22,848,679	\$ -	\$ 22,848,679
Other state revenue	3,980,286	119,381	4,099,667
Federal revenue:			
Grants and entitlements	1,170,059	15,060	1,185,119
Local revenue:			
In-lieu property tax revenue	7,188,101	-	7,188,101
Other revenue	2,103,660	-	2,103,660
Investment income	(19,748)	-	(19,748)
Net assets released from restrictions	101,164	(101,164)	-
Total revenues, gains, and other support	<u>37,372,201</u>	<u>33,277</u>	<u>37,405,478</u>
<b>EXPENSES:</b>			
Program expenses	31,867,408	-	31,867,408
Management and general expenses	2,492,298	-	2,492,298
Total expenses	<u>34,359,706</u>	<u>-</u>	<u>34,359,706</u>
Change in net assets	3,012,495	33,277	3,045,772
Beginning net assets	<u>(6,184,403)</u>	<u>228,778</u>	<u>(5,955,625)</u>
Ending net assets	<u>\$ (3,171,908)</u>	<u>\$ 262,055</u>	<u>\$ (2,909,853)</u>

*The accompanying notes are an integral part of these financial statements.*

**EL CAMINO REAL ALLIANCE****STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2017****CASH FLOWS from OPERATING ACTIVITIES:**

Change in net assets	\$ 3,045,772
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Depreciation	172,816
Change in operating assets:	
Accounts receivable	1,454,582
Prepaid expenses and other assets	(119,709)
Change in operating liabilities:	
Accounts payable and accrued liabilities	738,388
Deferred revenue	(310,988)
Amount held for others	<u>(198,613)</u>
Net cash flows from operating activities	<u>4,782,248</u>

**CASH FLOWS from INVESTING ACTIVITIES:**

Certificates of deposit	(770,718)
Purchases of property, plant and equipment	<u>(615,946)</u>
Net cash flows from investing activities	<u>(1,386,664)</u>

**CASH FLOWS from FINANCING ACTIVITIES:**

Change in retirement liability	<u>207,186</u>
Net cash flows from financing activities	<u>207,186</u>
Net change in cash and cash equivalents	3,602,770
Cash and cash equivalents at the beginning of the year	<u>7,481,424</u>
Cash and cash equivalents at the end of the year	<u><u>\$ 11,084,194</u></u>

*The accompanying notes are an integral part of these financial statements.*

**EL CAMINO REAL ALLIANCE****STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2017**

	<b>Program</b>	<b>Management</b>	<b>Total</b>
	<b>Services</b>	<b>and General</b>	<b>Expenses</b>
Certificated salaries	\$ 14,396,210	\$ 194,022	\$ 14,590,232
Classified salaries	3,343,105	99,919	3,443,024
Employee benefits	8,475,916	133,864	8,609,780
Books and supplies	1,690,774	234,582	1,925,356
Travel and conferences	116,538	-	116,538
Dues and memberships	222,523	-	222,523
Operation and housekeeping services	844,284	-	844,284
Rental, leases, and repairs	131,549	641,098	772,647
Depreciation expense	-	172,816	172,816
Communications	48,526	-	48,526
Professional/consulting services and operating expenditures	2,597,983	715,690	3,313,673
Direct support/indirect cost charges	-	300,307	300,307
	<u>\$ 31,867,408</u>	<u>\$ 2,492,298</u>	<u>\$ 34,359,706</u>

*The accompanying notes are an integral part of these financial statements.*

## EL CAMINO REAL ALLIANCE

### NOTES TO THE FINANCIAL STATEMENTS For the Year Ended June 30, 2017

#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Nature of Activities*** – El Camino Real Alliance (the School) is a not-for-profit benefit corporation under the laws of the State of California for the purpose of managing and operating public charter schools located in Woodland Hills. The School is economically dependent on state and federal funding. For the year ended June 30, 2017, the School operated one public charter school: El Camino Real Charter High School. The school services students in grades nine through twelve.

The charter may be revoked by the Los Angeles Unified School District (the District) for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. The District granted the School its first charter in May 2011. The charter was renewed by the District for a term of five years for the period from July 1, 2016 to June 30, 2021.

***Cash and Cash Equivalents*** – The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

***Use of Estimates*** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

***Basis of Accounting*** – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

***Functional Allocation of Expenses*** – Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

***Basis of Presentation*** – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States as prescribed by the Financial Accounting Standards Board.

***Net Asset Classes*** – The School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of the School are defined as:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of the School.



**EL CAMINO REAL ALLIANCE****NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. The School currently has \$262,055 in temporarily restricted net assets which were comprised of the following:

Educator Effectiveness	\$	127,614
College Readiness Block Grant		119,381
LEA Medi-Cal Billing		15,060
Total	\$	<u>262,055</u>

- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by the School. The School does not currently have any permanently restricted net assets.

**Receivables** – Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2017. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**Property Taxes** – Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**Investments** – Investments are recorded at fair market value. Both unrealized gains and losses from the fluctuation of market value and realized gains and losses from the sale of investments are reflected in the statement of activities if they are material.

**Compensated Absences** – The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2017.

**Revenue Recognition** – Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

**EL CAMINO REAL ALLIANCE****NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Contributions* – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair market value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

*Income Taxes* – The School is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction, and the state of California. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

*Evaluation of Subsequent Events* – The School has evaluated subsequent events through December 8, 2017, the date these financial statements were available to be issued.

**NOTE 2: CONCENTRATION OF CREDIT RISK**

The School also maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**NOTE 3: CERTIFICATES OF DEPOSIT**

The School's certificates bear interest ranging from 0.40% to 3.30 % and have maturities of 12 months. Any penalties for early withdrawal would not have a material effect on the financial statements.

**NOTE 4: PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. The Academy capitalizes all expenditures for land, buildings and equipment in excess of \$5,000. Depreciation expense was \$172,816 for the year ended June 30, 2017.

**EL CAMINO REAL ALLIANCE****NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017****NOTE 4: PROPERTY, PLANT AND EQUIPMENT**

The components of property, plant and equipment as of June 30, 2017 are as follows:

Land	\$ 2,019,964
Building	1,659,093
Furniture, fixtures, equipment	1,063,550
Building improvements	307,813
Construction in Progress	611,207
	<u>5,661,627</u>
Less accumulated depreciation	<u>(1,156,888)</u>
Property, plant and equipment, net	<u>\$ 4,504,739</u>

**NOTE 5: EMPLOYEE RETIREMENT****Multi-employer Defined Benefit Pension Plans**

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the State of California.

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

**State Teachers' Retirement System (STRS)****Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2016, total plan net assets are \$189 billion, the total actuarial present value of accumulated plan benefits is \$333 billion, contributions from all employers totaled \$3.4 billion, and the plan is 63.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**EL CAMINO REAL ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 5: EMPLOYEE RETIREMENT**

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers’ Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School’s contributions to STRS for the past three years are as follows:

Year Ended June 30,	Required Contribution	Percent Contributed
2015	\$ 1,145,994	100%
2016	\$ 1,598,786	100%
2017	\$ 1,827,682	100%

**Public Employees’ Retirement System (PERS)**

**Plan Description**

The School contributes to the School Employer Pool under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law. According to the most recently available Comprehensive Annual Financial Report for the year ended June 30, 2016, the School Employer Pool total plan assets are \$62.6 billion, the total pension liability is \$75.7 billion, contributions from all employers totaled \$1.4 billion, and the plan is 73.9% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS’ annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

**EL CAMINO REAL ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 5: EMPLOYEE RETIREMENT**

**Funding Policy**

Active plan members brought into PERS membership prior to January 1, 2013, are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 6.0% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2017 was 13.888%. The contribution requirements of the plan members are established and may be amended by State statute.

**Contributions to PERS**

The School's contributions to PERS for each of the last three years are as follows:

Year Ended <u>June 30,</u>	Required <u>Contribution</u>	Percent <u>Contributed</u>
2015	\$ 323,686	100%
2016	\$ 367,967	100%
2017	\$ 417,459	100%

**Defined Benefit Plan**

**Plan Description**

The School provides post-employment benefits other than pensions (OPEB) to employees who meet certain criteria. As a result of offering such benefits, the School is required to report the value of such benefits and the associated costs. The School provides medical, dental and vision benefits to eligible retirees and their covered eligible dependents. The School pays the cost for eligible retirees, spouses, and dependents. All active employees who retire directly from the Academy and meet the eligibility criteria may participate.

The following represents the requirements necessary to receive benefits:

**Pre-Charter Employees (Certificated & Classified)**

Employees hired prior to April 1, 2009

Retirees with years and service totaling at least 80 with at least 15 consecutive years immediately prior to retirement qualify for lifetime paid medical, dental and vision benefits for themselves and their spouse.

**EL CAMINO REAL ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 5: EMPLOYEE RETIREMENT**

Employees hired on or After April 1, 2009

Retirees with years and service totaling at least 85, with at least 25 consecutive years immediately prior to retirement qualify for lifetime paid medical, dental and vision benefits for themselves and their spouse.

Exception for those not retiring under CalSTRS/CalPERS

Retirees age 63 with at least 10 consecutive years with the School.

**Post-Charter Employees (Certificated & Classified)**

Employees hired after July 1, 2011

Retirees with years and service totaling at least 85, with at least 25 consecutive years immediately prior to retirement qualify for lifetime paid medical, dental and vision benefits for themselves and their spouse.

Exception for those not retiring under CalSTRS/CalPERS

Retirees age 63 with at least 15 consecutive years with the School

Medical Plans

Retirees may enroll in any of the following available medical plans:

- Pre-65 medical: Blue Cross Select HMO, Kaiser-High, Blue Cross PPO Low
- Post-65 Medical: Medicare Advantage Plan
- Dental: Deltacare HMO
- Vision: VSP Vision

The following tables set forth further information about the Academy’s postretirement health benefit plan obligation and funded status:

<b>Accumulated Postretirement Benefit Obligation</b>	\$ 29,364,761
Fair value of plan assets	4,987,973
<b>Funded status</b>	<u>\$ 24,376,788</u>
<b>Number of Plan Participants</b>	
Actives	212
Retirees and Surviving Spouses	6
Total	<u>218</u>
<b>Discount rate</b>	3.97%

**EL CAMINO REAL ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 5: EMPLOYEE RETIREMENT**

**Assumed Increase in Per-Capita Claim Costs**

	<u>Medical</u>	<u>Dental &amp; Vision</u>
Health care cost trend rate assumed for next year - Pre-65	6.70%	6.10%
Health care cost trend rate assumed for next year - Post-65	5.00%	5.00%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	4.20%	4.20%
Year that the rate reaches the ultimate trend rate	69 years	71 years

**Total FAS Expense for Year**

Discount rate	3.97%
Service cost	\$ 1,913,254
Interest cost	1,161,203
Amortization of unrecognized:	
Loss(gain)	(5,664,236)
Prior service cost	(679,925)
Transition obligation	<u>(15,601,725)</u>
Total expense	<u><u>\$ (21,945,886)</u></u>

**Sensitivity Measurement of Discount Rate**

	<u>Increase 1%</u>	<u>Decrease 1%</u>
APBO	\$ 7,836,040	\$ 5,898,138

The following is a projection of postretirement costs under the plan:

<u>Year Ended June 30,</u>	
2018	\$ 232,898
2019	282,995
2020	350,325
2021	372,428
2022	400,191
2023-2027	3,445,390

**EL CAMINO REAL ALLIANCE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

**NOTE 6: OPERATING LEASES**

The School leases its facilities from LAUSD. The lease term is in line with the School’s charter which commenced on July 1, 2016 with the term ending on June 30, 2021. The lease is payable annually in the amount of 10% of Average Daily Attendance at the site or \$72,000, whichever is greater. Lease expense under these agreements for the year ended June 30, 2017 was \$641,098.

Future minimum lease payments are as follows:

Year Ended June 30,	
2018	\$ 72,000
2019	72,000
2020	72,000
2021	<u>72,000</u>
Total	<u>\$ 288,000</u>

**NOTE 7: JOINT POWERS AUTHORITY**

The School entered into a Joint Powers Agreement (JPA) known as the California Charter School Association Joint Powers Authority (CCSA-JPA); a self-insurance plan for workers’ compensation, property/casualty, and school board liability insurance. The CCSA JPA is governed by a board of five members, two of which represent member organizations. The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets independent of any influence by the member organization beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a 501(c) agency trust, which is audited by an independent accounting firm.

**NOTE 8: CONTINGENCIES**

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.



**SUPPLEMENTARY INFORMATION**

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision

**EL CAMINO REAL ALLIANCE**

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
For the Year Ended June 30, 2017**

The School was established in 2011 when it was granted its charter through Los Angeles Unified School District (the District) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

The charter school number is: 1314

The Board of Directors and the Administrator as of the year ended June 30, 2016 were as follows:

**BOARD OF DIRECTORS**

<b>Member</b>	<b>Office</b>	<b>Term Expires (3 year term)</b>
Jonathan Wasser	Chair	June 2020
Beatriz Chen	Member	June 2018
Lisa Crosthwait	Member	June 2020
Steven Kofahl	Member	June 2020
Julie Kornack	Member	June 2019
Darin Ryburn	Member	June 2019
Scott Silverstein	Member	June 2019
Bruce Takeguma	Member	June 2019
Diane Wynne	Member	June 2018

**ADMINISTRATORS**

David Hussey                      Executive Director

**EL CAMINO REAL ALLIANCE**

**SCHEDULE OF INSTRUCTIONAL TIME  
For the Year Ended June 30, 2017**

	<b>Instructional Minutes</b>		<b>Traditional</b>	<b>Status</b>
	<b>Requirement</b>	<b>Actual</b>	<b>Instructional Days</b>	
Grade 9	64,800	65,642	180	In compliance
Grade 10	64,800	65,642	180	In compliance
Grade 11	64,800	65,642	180	In compliance
Grade 12	64,800	65,642	180	In compliance

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision

*See auditor's report and the notes to the supplementary information.*

**EL CAMINO REAL ALLIANCE**

**SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Year Ended June 30, 2017**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<b>Classroom</b>		<b>Classroom</b>	
	<u>Based</u>	<u>Total</u>	<u>Based</u>	<u>Total</u>
Grades 9-12	<u>3,324.94</u>	<u>3,386.70</u>	<u>3,312.40</u>	<u>3,376.37</u>
ADA Totals	<u><u>3,324.94</u></u>	<u><u>3,386.70</u></u>	<u><u>3,312.40</u></u>	<u><u>3,376.37</u></u>

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision

*See auditor's report and the notes to the supplementary information.*

**EL CAMINO REAL ALLIANCE**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

June 30, 2017 Annual Financial Report	
Fund Balances (Net Assets)	\$ (3,201,018)
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets):	
Prepaid expenses and other assets	291,169
Accounts payable	1,650,921
Accrued payroll liabilities	<u>(1,650,925)</u>
Net Adjustments and Reclassifications	<u>291,165</u>
June 30, 2017 Audited Financial Statement	
Fund Balances (Net Assets)	<u><u>\$ (2,909,853)</u></u>

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision

*See auditor's report and the notes to the supplementary information.*

**EL CAMINO REAL ALLIANCE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2017**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
Pass Through Program From California Department of Education:			
No Child Left Behind Act			
Title I, Part A, Basic Grants			
Low-Income and Neglected	84.010	14329	226,213
Title II, Part A, Teacher Quality	84.367	14341	5,662
Special Education IDEA, Part B	84.027	13379	654,310
Advanced Placement Program	84.330	14831	17,305
<i>Total U.S Department of Education</i>			<u>903,490</u>
<b><i>U.S. Department of Agriculture:</i></b>			
Pass Through Program From California Department of Education:			
Child Nutrition Programs	10.555	N/A	281,629
<i>Total U.S Department of Agriculture</i>			<u>281,629</u>
<b>Total Federal Expenditures</b>			<u>\$ 1,185,119</u>

N/A - Pass-through entity number not readily available or not applicable.

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision

*See auditor's report and the notes to the supplementary information.*

## **EL CAMINO REAL ALLIANCE**

### **NOTES TO THE SUPPLEMENTARY INFORMATION For the Year Ended June 30, 2017**

#### **NOTE 1: PURPOSE OF SCHEDULES**

##### **Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of Education Code Sections 46200 through 46206.

##### **Schedule of Average Daily Attendance**

Average daily attendance is a measurement of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

##### **Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

##### **Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

##### **Indirect Cost Rate**

The School has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



CliftonLarsonAllen LLP  
CLAconnect.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
El Camino Real Alliance  
Woodland Hills, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of El Camino Real Alliance (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 8, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**  
Glendora, CA  
December 8, 2017



CliftonLarsonAllen LLP  
CLAconnect.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE**

Board of Directors  
El Camino Real Alliance  
Woodland Hills, CA

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of El Camino Real Alliance (the School) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE**

**Report on Internal Control Over Compliance**

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance such that there is a reasonable possibility, that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsenAllen LLP**  
Glendora, CA  
December 8, 2017



CliftonLarsonAllen LLP  
 CLAAconnect.com

**INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE**

Board of Directors  
 El Camino Real Alliance  
 Woodland Hills, CA

We have audited El Camino Real Alliance’s (the School) compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2017. The School’s State compliance requirements are identified in the table below.

**Management’s Responsibility**

Management is responsible for the compliance with the State laws and regulations as identified below.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the School’s compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School’s compliance.

**Compliance Requirements Tested**

In connection with the audit referred to above, we selected and tested transactions and records to determine the School’s compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Not applicable
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes



## INDEPENDENT AUDITOR’S REPORT ON STATE COMPLIANCE

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Yes
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Not applicable

### Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2017.

### Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsenAllen LLP**  
 Glendora, CA  
 December 8, 2017

**EL CAMINO REAL ALLIANCE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?                           *Yes*              X   *No*  
 Significant deficiency(ies) identified?                   *Yes*              X   *None Reported*

Noncompliance material to financial statements noted?                   *Yes*              X   *No*

**Federal Awards**

Internal control over major federal awards:

Material weakness(es) identified?                           *Yes*              X   *No*  
 Significant deficiency(ies) identified?                   *Yes*              X   *None Reported*

Type of auditor’s report issued on compliance for major federal programs:            Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?                   *Yes*              X   *No*

**Identification of Major Federal Programs:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs:            \$750,000

Auditee qualified as low-risk auditee?                      X   *Yes*                   *No*

**EL CAMINO REAL ALLIANCE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
62000	Local Control Accountability Plan
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for June 30, 2017.

- Tentative Report For Discussion Purposes Only Subject to Revision

**EL CAMINO REAL ALLIANCE**

**STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

There were no findings and questioned costs related to the basic financial statements, federal awards or state awards for the prior year.

- Tentative Report  
For Discussion Purposes Only  
Subject to Revision





CliftonLarsonAllen LLP  
CLAconnect.com

December 8, 2017

Board of Directors  
El Camino Real Alliance  
Woodland Hills, CA

We have audited the financial statements of El Camino Real Alliance (the School) for the year ended June 30, 2017, and have issued our reports thereon dated December 8, 2017 respectively. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Government Auditing Standards*, and the U.S. Office of Management and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 29, 2017. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies has not changed during the year ended June 30, 2017. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop estimates in determining that they are reasonable in relation to the financial statements taken as a whole. A schedule of the major accounting estimates is attached to this letter.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive disclosures. The financial statement disclosures are neutral, consistent, and clear.

Board of Directors  
El Camino Real Alliance  
Page 2

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were noted.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 8, 2017.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Board of Directors  
El Camino Real Alliance  
Page 3

### **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our auditor's opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

### **Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the School.

This information is intended solely for the use of the Board of Directors, management and others within the School and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP  
Glendora, CA

**Exhibit A**

**El Camino Real Alliance**

*Summary of Significant Accounting Estimates*

Accounting estimates are an integral part of the preparation of the financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the School’s June 30, 2017 financial statements:

<b>Estimate</b>	<b>Accounting Policy</b>	<b>Management’s Estimation Process</b>	<b>Basis for Our Conclusions on Reasonableness of Estimate</b>
Valuation of receivables	The School does not record an allowance for doubtful accounts.	Management believes receivables are collectible since most are from governmental units. However, management reviews individual receivable balances at year end to evaluate the appropriate allowance, if any.	We reviewed management’s estimate noting the method and assumptions were reasonable and in accordance with generally accepted accounting principles (GAAP) requirements.
Fixed assets and depreciation	The School depreciates fixed assets on a straight-line basis over the estimated useful lives of the assets.	Management reviews fixed asset listing and estimates useful life based on industry norms. Any impairment of fixed assets is identified on an annual basis.	We reviewed management’s estimate noting the method and assumptions were reasonable and in accordance with generally accepted accounting principles (GAAP) requirements.
Allocation of functional expenses	The costs of providing various programs and activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services based on management’s estimates.	Throughout the year management codes certain expenses based on a functional classification. For other expenses, management prepares an analysis of the expense recognized to data and calculates the allocation.	We reviewed management’s estimate noting the method and assumptions were reasonable, consistent with prior years, and in accordance with applicable GAAP requirements.

# Cover Sheet

## Review and Vote on October 2017 Check Registers

**Section:** IV. Financial  
**Item:** B. Review and Vote on October 2017 Check Registers  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** October Check Register.xlsx

# Cover Sheet

## October 2017 Financial Update

**Section:** IV. Financial  
**Item:** C. October 2017 Financial Update  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** December Board Presentation - mr - 2017.12.14 V2.pdf  
October Financial Exhibits.pdf

# El Camino Real Charter High School Financial Update

CHANG PATEL & MILADA RAKIJIAN  
DECEMBER 14, 2017

edtec 



# Contents



- 1. October 2017 Financial Update / 1<sup>st</sup> Interim**
  - A. Current Forecast
  - B. Budget vs Actuals
  - C. Shoup Budget
  - D. Cash Flow
  - E. Balance Sheet
  
- 2. Financial Exhibits**



# October 2017 Financial Update / 1<sup>st</sup> Interim Report



# Enrollment



	2017/18					Variance
	Reapproved Budget & Current Forecast	Month 1 Revised	Month 2 Revised	Month 3	M1-M3 Average	
Enrollment (Incl. exchange students)	<b>3680</b>	<b>3563</b>	<b>3565</b>	<b>3552</b>	<b>3560</b>	<b>-120</b>
9	920	851	848	847	849	-71
10	880	845	846	845	845	-35
11	880	886	884	876	882	2
12	1000	981	987	984	984	-16
Attendance Rate	<b>95.0%</b>	<b>97.7%</b>	<b>96.7%</b>	<b>96.1%</b>	<b>96.85%</b>	<b>1.85%</b>
ADA	<b>3417.00</b>	<b>3405.83</b>	<b>3374.22</b>	<b>3340.45</b>	<b>3373.50</b>	<b>-43.50</b>
Unduplicated Count	<b>978</b>				<i>released in fall CALPADS</i>	

# Current - October 2017 Forecast / 1<sup>st</sup> Interim

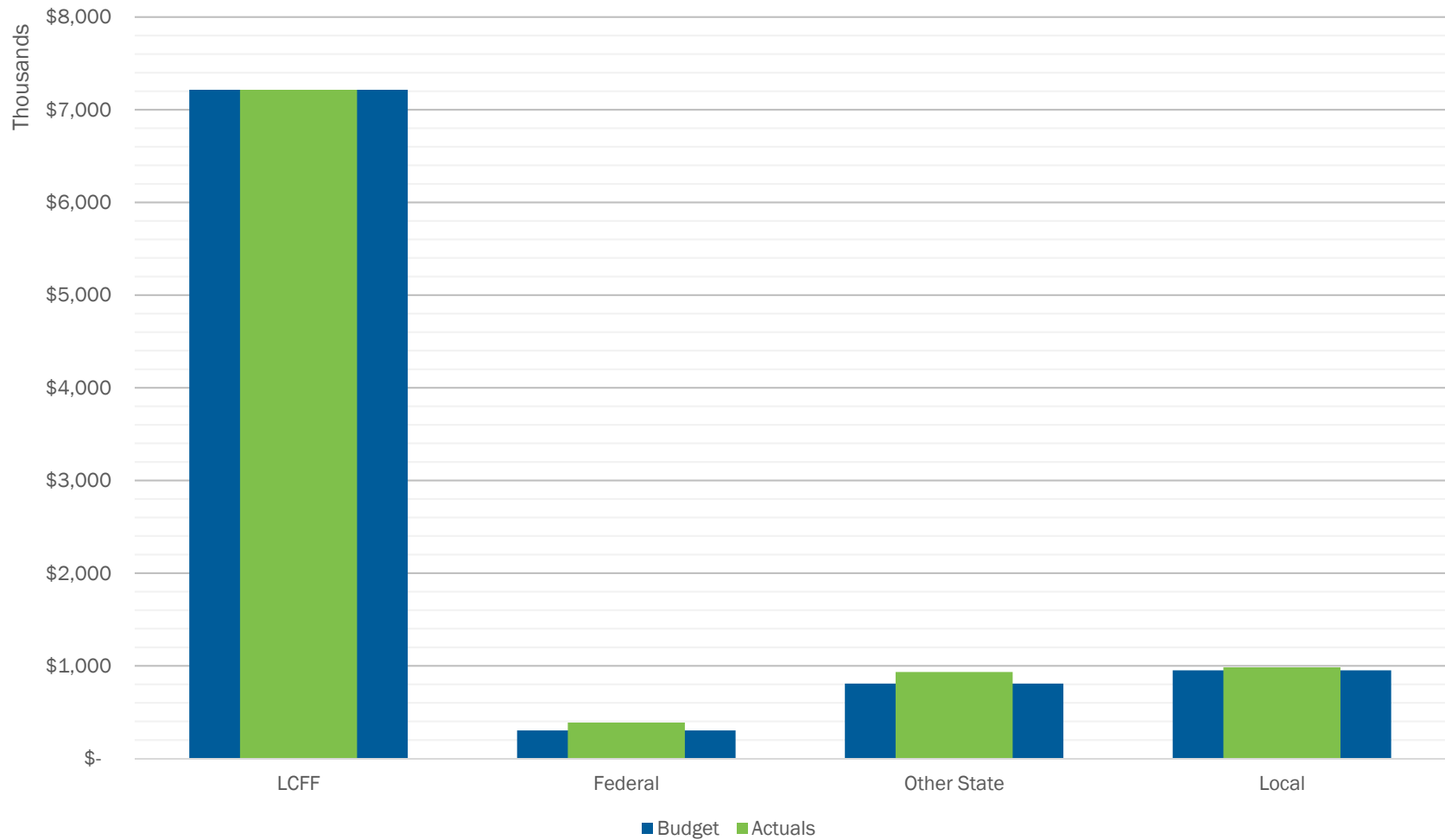


		2017/18	2017/18	2017/18	2017/18	Variance
		YTD Actuals	Reapproved Budget	Previous Sept Forecast	Current Oct Forecast	
Revenue	LCOFF Entitlement	7,213,910	31,065,296	31,065,296	30,672,710	(392,586)
	Federal Revenue	387,497	1,449,279	1,449,279	1,440,763	(8,516)
	Other State Revenues	931,867	4,502,560	4,528,720	4,576,775	48,056
	Local Revenues	982,853	1,678,352	1,713,824	1,716,074	2,250
	Fundraising and Grants	-	-	-	-	-
	<b>Total Revenue</b>	<b>9,516,128</b>	<b>38,695,487</b>	<b>38,757,119</b>	<b>38,406,322</b>	<b>(350,797)</b>
Expenses	Comp and Benefits	8,833,846	29,641,540	29,645,861	29,391,890	253,972
	Books and Supplies	1,468,532	2,925,532	2,925,532	2,908,428	17,104
	Services and Other Ops	1,898,988	5,973,405	5,973,445	6,072,579	(99,134)
	Depreciation		750,867	750,867	750,867	-
	<b>Total Expenses</b>	<b>12,201,366</b>	<b>39,291,345</b>	<b>39,295,706</b>	<b>39,123,764</b>	<b>171,942</b>
	<b>Operating Income</b>	<b>(2,685,238)</b>	<b>(595,858)</b>	<b>(538,587)</b>	<b>(717,442)</b>	<b>(178,855)</b>
Fund Balance	Beginning Balance (Unaudited)		-3,201,018	-3,201,018	-3,201,018	
	Audit Adjustment					
	Other Restatements					
	Operating Income		-595,858	-538,587	-717,442	
<b>Ending Fund Balance (incl. Depreciation)</b>			<b>-3,796,876</b>	<b>-3,739,605</b>	<b>-3,918,460</b>	
<b>Ending Fund Balance as % of Expenses</b>			<b>-9.66%</b>	<b>-9.52%</b>	<b>-10.02%</b>	

# Budget vs. Actuals - Revenue



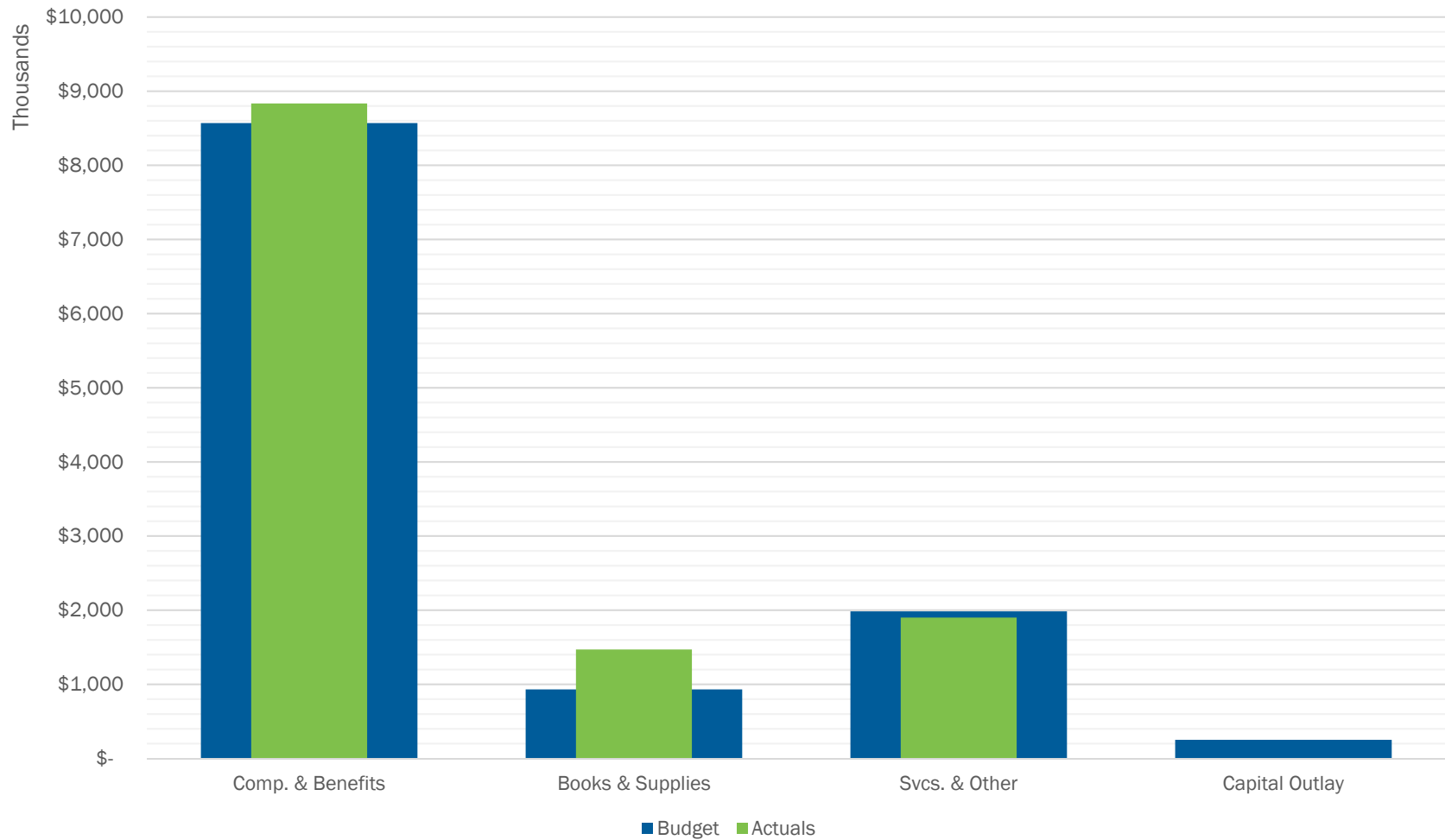
**As of Oct 2017, actual YTD revenue is ahead of YTD budget by \$233K**



# Budget vs. Actuals - Expenses



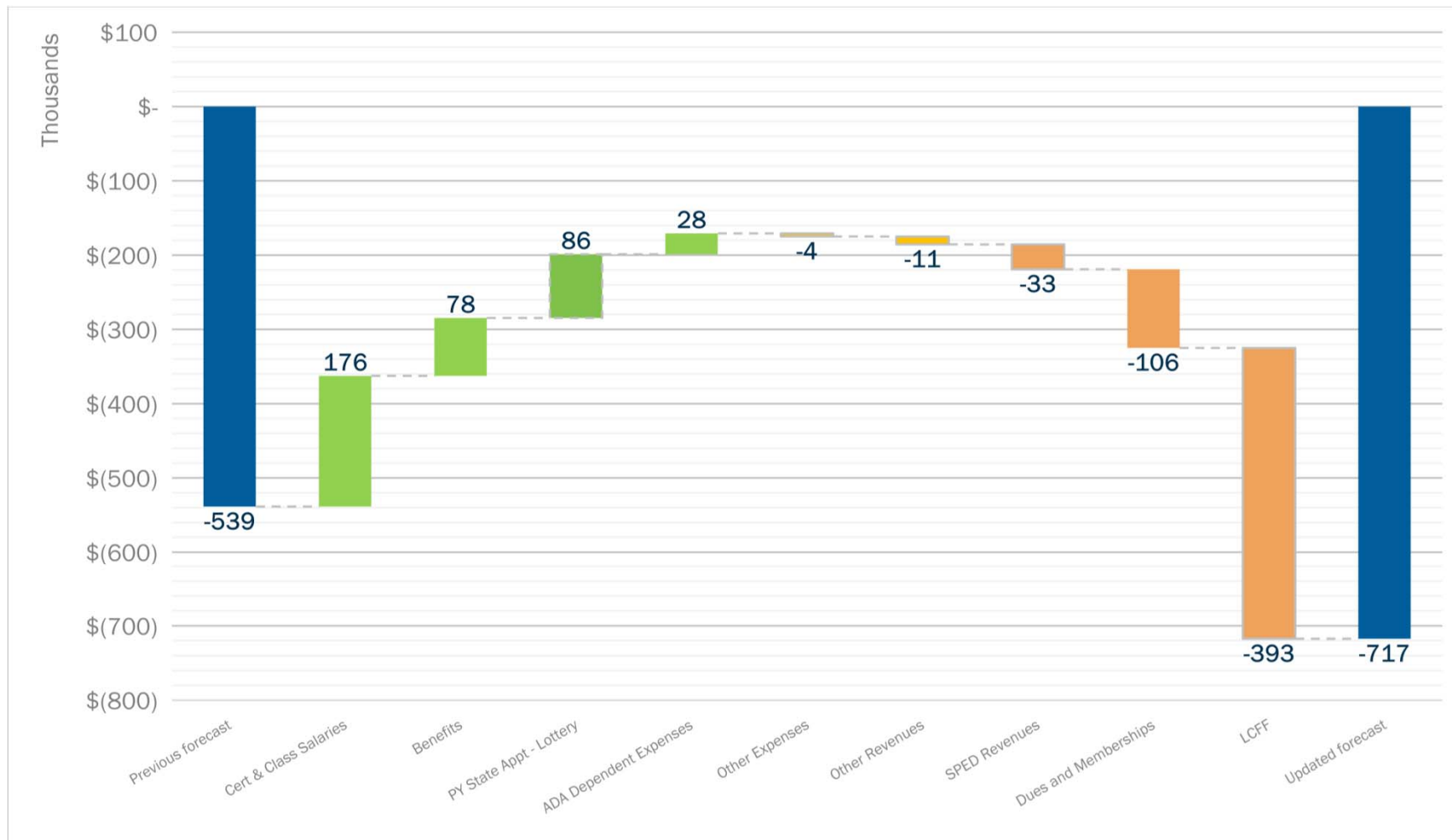
**As of Oct 2017, actual YTD expenses are ahead of YTD budget by \$555K**



# 2017-18 Forecast Update



**Net income has decreased by \$179K compared to previous forecast**



# Shoup Expenses



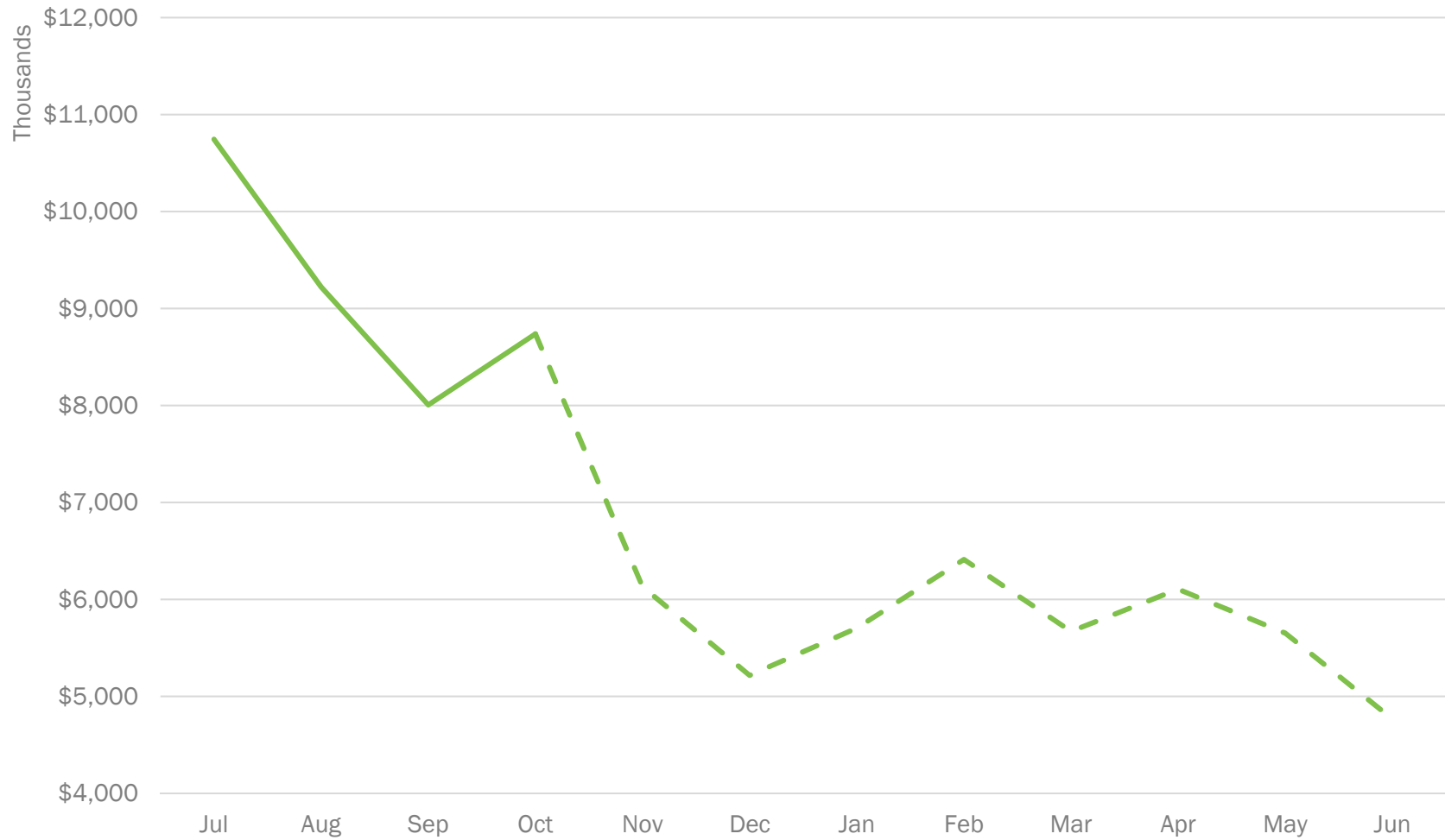
**As of Oct 2017, ECR has incurred 3% of budgeted expenses for Shoup**

EXPENSE CATEGORY	2017-18 YTD Actuals	2017-18 Budget	2017-18 Budget Balance
Salaries	0	200,000	200,000
Benefits	0	56,000	56,000
Books & Supplies	0	135,000	135,000
Operations & Housekeeping	12,800	307,000	294,200
Services & Other Operating Expenses	29,687	111,000	81,313
Communications	0	6,000	6,000
Capital Outlay	21,928	1,561,500	1,539,572
<b>TOTAL</b>	<b>64,415</b>	<b>2,375,500</b>	<b>2,311,085</b>

# 2017-18 Cash Flow



**Ending cash balance in October 2017 was \$8.7M**





# 2017-18 Balance Sheet

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		6/30/2017	10/31/2017	YTD CHANGE
Assets	Cash Balances	11,084,195	8,737,395	(2,346,800)
	Accounts Receivable	1,851,340	20,763	(1,830,577)
	Prepays and Other Assets	200,114	-	(200,114)
	Fixed Assets, Net	4,504,739	4,858,519	353,780
	Investments	5,965,972	6,050,925	84,953
	Due to/from other	-	-	-
	<b>Total Assets</b>	<b>23,606,359</b>	<b>19,667,601</b>	<b>(3,938,758)</b>
Liabilities & Equity	Accounts Payable	950,965	642,851	(308,114)
	Current Liabilities	762,545	349,783	(412,762)
	Due to Grantor Governments/Others	233,693	241,048	7,355
	Deferred Revenue	540,000	-	(540,000)
	Loans and other payables	24,320,174	24,320,174	-
	Beginning Net Assets - Audited	18,157,363	(3,209,138)	(21,366,501)
	Other Restatements	(24,112,988)	-	24,112,988
	Net Income (Loss) to Date	2,754,608	(2,677,117)	(5,431,724)
	<b>Total Liabilities &amp; Equity</b>	<b>23,606,359</b>	<b>19,667,601</b>	<b>(3,938,758)</b>

# Financial Exhibits

[See attachment](#)



**El Camino Real Charter High School**  
**Income Statement**  
**As of Oct FY2018**

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget	Previous Forecast	Current Forecast	Previous vs. Current Forecast	Budget vs. Forecast	Forecast Remaining	% Forecast Spent
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	1,788,012	1,500,488	3,494,088	7,213,910	31,065,296	31,065,296	30,672,710	(392,586)	(392,586)	23,458,799	24%
Federal Revenue	79,562	73,113	195,042	387,497	1,449,279	1,449,279	1,440,763	(8,516)	(8,516)	1,053,266	27%
Other State Revenues	320,528	217,159	277,916	931,867	4,502,560	4,528,720	4,576,775	48,056	74,216	3,644,908	20%
Local Revenues	152,722	126,796	64,928	982,853	1,678,352	1,713,824	1,716,074	2,250	37,722	733,221	57%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,340,824</b>	<b>1,917,555</b>	<b>4,031,974</b>	<b>9,516,128</b>	<b>38,695,487</b>	<b>38,757,119</b>	<b>38,406,322</b>	<b>(350,797)</b>	<b>(289,165)</b>	<b>28,890,194</b>	<b>25%</b>
<b>Expenses</b>											
Compensation and Benefits	2,333,170	2,207,192	2,355,795	8,833,846	29,641,540	29,645,861	29,391,890	253,972	249,651	20,558,043	30%
Books and Supplies	559,385	472,251	394,438	1,468,532	2,925,532	2,925,532	2,908,428	17,104	17,104	1,439,896	50%
Services and Other Operating Expenditures	387,839	445,107	700,687	1,884,537	5,973,405	5,973,445	6,072,579	(99,134)	(99,174)	4,188,042	31%
Depreciation	-	-	-	-	750,867	750,867	750,867	-	-	750,867	0%
Other Outflows	1,959	-	6,113	14,451	-	-	-	-	-	(14,451)	-
<b>Total Expenses</b>	<b>3,282,353</b>	<b>3,124,551</b>	<b>3,457,033</b>	<b>12,201,366</b>	<b>39,291,345</b>	<b>39,295,706</b>	<b>39,123,764</b>	<b>171,942</b>	<b>167,581</b>	<b>26,922,398</b>	<b>31%</b>
<b>Operating Income</b>	<b>(941,529)</b>	<b>(1,206,996)</b>	<b>574,941</b>	<b>(2,685,237)</b>	<b>(595,858)</b>	<b>(538,587)</b>	<b>(717,442)</b>	<b>(178,855)</b>	<b>(121,584)</b>	<b>1,967,796</b>	
<b>Fund Balance</b>											
Beginning Balance (Unaudited)					(3,201,018)	(3,201,018)	(3,201,018)				
Operating Income					(595,858)	(538,587)	(717,442)				
<b>Ending Fund Balance</b>					<b>(3,796,876)</b>	<b>(3,739,605)</b>	<b>(3,918,460)</b>				

**El Camino Real Charter High School  
Income Statement  
As of Oct FY2018**

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget	Previous Forecast	Current Forecast	Previous vs. Current Forecast	Budget vs. Forecast	Forecast Remaining	% Forecast Spent
<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
9-12					3,680	3,680	3,560	(120)	(120)		
<b>Total Enrolled</b>					<b>3,680</b>	<b>3,680</b>	<b>3,560</b>	<b>(120)</b>	<b>(120)</b>		
<b>ADA %</b>											
9-12					92.9%	92.9%	94.8%	1.9%	1.9%		
<b>Average ADA %</b>					<b>92.9%</b>	<b>92.9%</b>	<b>94.8%</b>	<b>1.9%</b>	<b>1.9%</b>		
<b>ADA</b>											
9-12					3,417.0	3,417.0	3,373.5	(43.5)	(43.5)		
<b>Total ADA</b>					<b>3,417.0</b>	<b>3,417.0</b>	<b>3,373.5</b>	<b>(43.5)</b>	<b>(43.5)</b>		

**El Camino Real Charter High School**  
**Income Statement**  
**As of Oct FY2018**

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget	Previous Forecast	Current Forecast	Previous vs. Current Forecast	Budget vs. Forecast	Forecast Remaining	% Forecast Spent
<b>REVENUE</b>											
<b>LCFF Entitlement</b>											
8011 Charter Schools General Purpose Entitlement - State Air	925,440	925,440	1,665,792	3,516,672	19,046,150	19,046,150	18,806,573	(239,578)	(239,578)	15,289,901	19%
8012 Education Protection Account Entitlement	-	-	1,253,248	1,253,248	4,966,524	4,966,524	4,903,298	(63,226)	(63,226)	3,650,050	26%
8019 State Aid - Prior Years	-	-	-	36	36	36	36	-	-	-	100%
8096 Charter Schools in Lieu of Property Tax:	862,572	575,048	575,048	2,443,954	7,052,585	7,052,585	6,962,803	(89,783)	(89,783)	4,518,848	35%
<b>SUBTOTAL - LCFF Entitlement</b>	<b>1,788,012</b>	<b>1,500,488</b>	<b>3,494,088</b>	<b>7,213,910</b>	<b>31,065,296</b>	<b>31,065,296</b>	<b>30,672,710</b>	<b>(392,586)</b>	<b>(392,586)</b>	<b>23,458,799</b>	<b>24%</b>
<b>Federal Revenue</b>											
8181 Special Education - Entitlement	79,562	53,041	53,041	225,425	668,946	668,946	660,430	(8,516)	(8,516)	435,005	34%
8220 Child Nutrition Programs	-	19,791	29,258	49,049	312,000	312,000	312,000	-	-	262,951	16%
8290 No Child Left Behind	-	281	1,434	1,715	11,286	11,286	11,286	-	-	9,571	15%
8291 Title I	-	-	73,206	73,206	292,822	292,822	292,822	-	-	219,616	25%
8292 Title II	-	-	15,991	15,991	64,225	64,225	64,225	-	-	48,234	25%
8299 All Other Federal Revenue	-	-	22,112	22,112	100,000	100,000	100,000	-	-	77,888	22%
<b>SUBTOTAL - Federal Revenue</b>	<b>79,562</b>	<b>73,113</b>	<b>195,042</b>	<b>387,497</b>	<b>1,449,279</b>	<b>1,449,279</b>	<b>1,440,763</b>	<b>(8,516)</b>	<b>(8,516)</b>	<b>1,053,266</b>	<b>27%</b>
<b>Other State Revenue</b>											
8319 Other State Apportionments - Prior Years	-	26,160	85,824	111,984	-	26,160	111,984	85,824	111,984	-	100%
8381 Special Education - Entitlement (State)	232,528	155,019	155,019	658,830	1,955,071	1,955,071	1,930,182	(24,889)	(24,889)	1,271,352	34%
8520 Child Nutrition - State	-	1,571	2,664	4,235	24,000	24,000	24,000	-	-	19,765	18%
8550 Mandated Cost Reimbursements	-	-	-	-	646,995	646,995	648,079	1,084	1,084	648,079	0%
8560 State Lottery Revenue	-	-	-	-	662,898	662,898	654,459	(8,439)	(8,439)	654,459	0%
8590 All Other State Revenue	88,000	34,409	34,409	156,818	433,959	433,959	428,435	(5,525)	(5,525)	271,616	37%
8593 Prop 39 Energy	-	-	-	-	779,637	779,637	779,637	-	-	779,637	0%
<b>SUBTOTAL - Other State Revenue</b>	<b>320,528</b>	<b>217,159</b>	<b>277,916</b>	<b>931,867</b>	<b>4,502,560</b>	<b>4,528,720</b>	<b>4,576,775</b>	<b>48,056</b>	<b>74,216</b>	<b>3,644,908</b>	<b>20%</b>
<b>Local Revenue</b>											
8634 Food Service Sales	12,140	30,641	27,285	73,369	174,000	174,000	174,000	-	-	100,631	42%
8660 Interest	2,177	2,038	2,250	8,640	4,352	6,390	8,640	2,250	4,288	-	100%
8662 Net Increase (Decrease) in the Fair Value of Investment	-	33,434	-	33,434	-	33,434	33,434	-	33,434	-	100%
8690 Other Local Revenue	155,061	65,834	29,405	859,149	1,500,000	1,500,000	1,500,000	-	-	640,851	57%
8999 Uncategorized Revenue	(16,656)	(5,151)	5,987	8,261	-	-	-	-	-	(8,261)	
<b>SUBTOTAL - Local Revenue</b>	<b>152,722</b>	<b>126,796</b>	<b>64,928</b>	<b>982,853</b>	<b>1,678,352</b>	<b>1,713,824</b>	<b>1,716,074</b>	<b>2,250</b>	<b>37,722</b>	<b>733,221</b>	<b>57%</b>
<b>Fundraising and Grants</b>											
<b>SUBTOTAL - Fundraising and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>2,340,824</b>	<b>1,917,555</b>	<b>4,031,974</b>	<b>9,516,128</b>	<b>38,695,487</b>	<b>38,757,119</b>	<b>38,406,322</b>	<b>(350,797)</b>	<b>(289,165)</b>	<b>28,890,194</b>	<b>25%</b>

**El Camino Real Charter High School  
Income Statement  
As of Oct FY2018**

	Actual			YTD	Budget							
	Aug	Sep	Oct	Actual YTD	Approved Budget	Previous Forecast	Current Forecast	Previous vs. Current Forecast	Budget vs. Forecast	Forecast Remaining	% Forecast Spent	
<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	1,053,701	962,633	958,244	3,793,974	11,221,839	11,217,017	11,131,666	85,351	90,173	7,337,692	34%
1101	Teacher - Stipends	-	-	-	-	255,000	255,000	255,000	-	-	255,000	0%
1150	NBC Stipend	18,839	5,560	5,560	42,053	135,000	135,000	135,000	-	-	92,947	31%
1160	Auxiliary & Summer Schoo	15,983	14,723	19,889	216,280	400,000	400,000	400,000	-	-	183,720	54%
1170	Coverage	4,126	7,635	11,117	22,877	75,000	75,000	75,000	-	-	52,123	31%
1180	Extra Hours & Tutoring	3,266	5,472	10,076	20,204	100,000	100,000	100,000	-	-	79,796	20%
1190	PD & LCAP	20,587	2,196	3,051	37,258	130,000	130,000	130,000	-	-	92,742	29%
1200	Certificated Pupil Support Salaries	111,049	127,897	116,542	462,663	1,308,627	1,308,627	1,308,627	-	-	845,963	35%
1300	Certificated Supervisor & Administrator Salaries	77,619	86,999	86,999	329,237	779,258	787,776	890,957	(103,181)	(111,699)	561,721	37%
1900	Certificated Other Salaries	21,548	21,548	21,548	87,792	245,635	245,635	245,635	-	-	157,843	36%
	<b>SUBTOTAL - Certificated Salaries</b>	<b>1,326,718</b>	<b>1,234,662</b>	<b>1,233,025</b>	<b>5,012,340</b>	<b>14,650,359</b>	<b>14,654,055</b>	<b>14,671,885</b>	<b>(17,830)</b>	<b>(21,526)</b>	<b>9,659,546</b>	<b>34%</b>
<b>Classified Salaries</b>												
2100	Classified Instructional Aide Salaries	45,801	71,552	79,794	217,125	1,163,425	1,163,425	1,002,041	161,384	161,384	784,916	22%
2200	Classified Support Salaries	82,525	83,357	85,724	307,369	940,547	940,547	940,547	-	-	633,178	33%
2300	Classified Supervisor & Administrator Salaries	34,313	34,313	34,313	258,560	611,328	611,328	634,520	(23,192)	(23,192)	375,960	41%
2400	Classified Clerical & Office Salaries	79,424	81,122	79,133	274,902	1,098,405	1,098,405	1,098,405	-	-	823,503	25%
2900	Classified Other Salaries	14,367	(10,900)	4,655	18,541	162,735	162,735	107,043	55,692	55,692	88,502	17%
	<b>SUBTOTAL - Classified Salaries</b>	<b>256,429</b>	<b>259,444</b>	<b>283,620</b>	<b>1,076,498</b>	<b>3,976,440</b>	<b>3,976,440</b>	<b>3,782,556</b>	<b>193,884</b>	<b>193,884</b>	<b>2,706,058</b>	<b>28%</b>
<b>Employee Benefits</b>												
3100	STRS	186,296	171,009	172,936	702,148	2,114,047	2,114,580	2,117,153	(2,573)	(3,106)	1,415,005	33%
3200	PERS	34,892	37,855	37,277	131,498	457,105	457,105	438,551	18,554	18,554	307,053	30%
3300	OASDI-Medicare-Alternative	38,423	38,258	38,999	148,830	489,962	490,016	478,705	11,311	11,258	329,875	31%
3400	Health & Welfare Benefits	286,182	266,008	202,740	870,145	3,702,611	3,702,611	3,636,493	66,118	66,118	2,766,348	24%
3500	Unemployment Insurance	786	741	752	3,021	9,309	9,310	9,144	166	165	6,123	33%
3600	Workers Comp Insurance	-	-	84,994	84,994	186,268	186,305	201,964	(15,659)	(15,696)	116,970	42%
3700	Retiree Benefits	200,000	200,000	300,000	800,000	4,055,439	4,055,439	4,055,439	-	-	3,255,439	20%
3900	Other Employee Benefits	3,445	(785)	1,453	4,372	-	-	-	-	-	(4,372)	
	<b>SUBTOTAL - Employee Benefits</b>	<b>750,023</b>	<b>713,086</b>	<b>839,150</b>	<b>2,745,009</b>	<b>11,014,741</b>	<b>11,015,366</b>	<b>10,937,449</b>	<b>77,918</b>	<b>77,293</b>	<b>8,192,440</b>	<b>25%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	61,040	392,481	39,835	493,357	500,000	500,000	500,000	-	-	6,643	99%
4200	Books & Other Reference Material	-	4,881	26,779	38,849	42,591	42,591	42,591	-	-	3,742	91%
4300	Materials & Supplies	-	-	5,873	5,873	55,134	55,134	55,134	-	-	49,261	11%
4325	Instructional Materials & Supplies	108,811	24,083	77,158	222,893	312,263	312,263	312,263	-	-	89,370	71%
4330	Office Supplies	2,532	13,274	10,520	26,746	211,017	211,017	211,017	-	-	184,271	13%
4345	Non Instructional Student Materials & Supplies	41,384	20,923	39,362	112,023	534,527	534,527	517,422	17,104	17,104	405,399	22%
4400	Noncapitalized Equipment	345,619	6,288	88,399	451,958	670,000	670,000	670,000	-	-	218,042	67%
4710	Student Food Services	-	10,320	106,512	116,832	600,000	600,000	600,000	-	-	483,168	19%
	<b>SUBTOTAL - Books and Supplies</b>	<b>559,385</b>	<b>472,251</b>	<b>394,438</b>	<b>1,468,532</b>	<b>2,925,532</b>	<b>2,925,532</b>	<b>2,908,428</b>	<b>17,104</b>	<b>17,104</b>	<b>1,439,896</b>	<b>50%</b>

**El Camino Real Charter High School  
Income Statement  
As of Oct FY2018**

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget	Previous Forecast	Current Forecast	Previous vs. Current Forecast	Budget vs. Forecast	Forecast Remaining	% Forecast Spent
<b>Services &amp; Other Operating Expenses</b>											
5200 Travel & Conferences	20,952	16,116	11,951	57,410	103,000	103,000	103,000	-	-	45,590	56%
5300 Dues & Memberships	71,941	40,383	40,999	292,184	186,284	186,284	292,184	(105,900)	(105,900)	-	100%
5400 Insurance	-	-	79,360	79,360	206,524	206,524	210,463	(3,939)	(3,939)	131,103	38%
5500 Operations & Housekeeping	32,084	153,669	211,830	449,607	916,100	916,100	916,100	-	-	466,493	49%
5520 Security	21,576	36,790	28,256	87,509	378,000	378,000	378,000	-	-	290,491	23%
5605 Equipment Leases	5,862	4,546	10,126	21,457	93,644	93,644	93,644	-	-	72,187	23%
5610 Rent	-	9,063	3,226	15,106	463,500	463,500	463,500	-	-	448,394	3%
5616 Repairs and Maintenance - Computers	-	-	-	-	60,000	60,000	60,000	-	-	60,000	0%
5631 Other Rentals, Leases and Repairs 1	17,373	742	22,167	44,526	324,981	324,981	324,981	-	-	280,455	14%
5809 Banking Fees	3,484	622	1,391	7,397	64,147	64,147	64,147	-	-	56,750	12%
5812 Business Services	21,483	3,680	21,391	49,526	204,860	204,860	204,860	-	-	155,334	24%
5815 Consultants - Instructiona	16,475	41,043	82,599	151,582	475,033	475,033	475,033	-	-	323,451	32%
5820 Consultants - Non Instructional - Custom 1	30,381	19,686	29,029	93,321	348,500	348,500	348,500	-	-	255,179	27%
5824 District Oversight Fees	36,037	24,024	24,024	102,104	310,653	310,653	306,727	3,926	3,926	204,623	33%
5830 Field Trips Expenses	4,924	9,857	27,470	48,300	309,000	309,000	309,000	-	-	260,700	16%
5833 Fines and Penalties	60	40	228	328	60	100	328	(228)	(268)	-	100%
5845 Legal Fees	8,814	8,542	10,387	27,818	250,000	250,000	250,000	-	-	222,182	11%
5848 Licenses and Other Fees	-	-	22,768	22,768	45,000	45,000	45,000	-	-	22,232	51%
5851 Marketing and Student Recruiting	1,540	350	-	1,890	10,609	10,609	10,609	-	-	8,719	18%
5857 Payroll Fees	-	-	-	-	39,090	39,090	39,090	-	-	39,090	0%
5861 Prior Yr Exp (not accrued)	23,808	(9,651)	(5,337)	59,938	100,000	100,000	100,000	-	-	40,062	60%
5872 Special Education Encroachment	62,418	41,612	41,612	176,851	550,384	550,384	543,377	7,007	7,007	366,526	33%
5884 Substitutes	-	43,419	32,668	81,554	425,000	425,000	425,000	-	-	343,446	19%
5898 Bad Debt Expense	36	-	-	36	36	36	36	-	-	-	100%
5900 Communications	8,593	575	4,542	13,966	109,000	109,000	109,000	-	-	95,034	13%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>387,839</b>	<b>445,107</b>	<b>700,687</b>	<b>1,884,537</b>	<b>5,973,405</b>	<b>5,973,445</b>	<b>6,072,579</b>	<b>(99,134)</b>	<b>(99,174)</b>	<b>4,188,042</b>	<b>31%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	-	-	-	-	750,867	750,867	750,867	-	-	750,867	0%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,867</b>	<b>750,867</b>	<b>750,867</b>	<b>-</b>	<b>-</b>	<b>750,867</b>	<b>0%</b>
<b>Other Outflows</b>											
7999 Uncategorized Expense	1,959	-	6,113	14,451	-	-	-	-	-	(14,451)	
<b>SUBTOTAL - Other Outflows</b>	<b>1,959</b>	<b>-</b>	<b>6,113</b>	<b>14,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,451)</b>	
<b>TOTAL EXPENSES</b>	<b>3,282,353</b>	<b>3,124,551</b>	<b>3,457,033</b>	<b>12,201,366</b>	<b>39,291,345</b>	<b>39,295,706</b>	<b>39,123,764</b>	<b>171,942</b>	<b>167,581</b>	<b>26,922,398</b>	<b>31%</b>

**El Camino Real Charter High School  
Monthly Cash Forecast  
As of Oct FY2018**

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
<b>Beginning Cash</b>	<b>11,084,195</b>	<b>10,744,534</b>	<b>9,220,020</b>	<b>8,005,632</b>	<b>8,737,395</b>	<b>6,130,735</b>	<b>5,216,076</b>	<b>5,703,697</b>	<b>6,411,242</b>	<b>5,670,283</b>	<b>6,105,215</b>	<b>5,651,835</b>			
<b>REVENUE</b>															
LCFF Entitlement	431,322	1,788,012	1,500,488	3,494,088	2,240,803	2,240,858	3,494,087	2,662,787	2,184,388	3,355,367	2,184,388	2,184,406	30,672,710	2,911,715	
Federal Revenue	39,781	79,562	73,113	195,042	86,052	104,041	79,041	210,044	96,980	71,980	164,064	96,980	1,440,763	144,083	
Other State Revenue	116,264	320,528	217,159	277,916	262,306	202,054	368,363	1,253,941	181,418	181,418	506,231	347,727	4,576,775	341,452	
Other Local Revenue	638,408	152,722	126,796	64,928	27,272	100,850	100,850	100,850	100,850	100,850	100,850	100,850	1,716,074	-	
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>1,225,775</b>	<b>2,340,824</b>	<b>1,917,555</b>	<b>4,031,974</b>	<b>2,616,433</b>	<b>2,647,802</b>	<b>4,042,341</b>	<b>4,227,622</b>	<b>2,563,636</b>	<b>3,709,614</b>	<b>2,955,532</b>	<b>2,729,963</b>	<b>38,406,322</b>	<b>3,397,250</b>	
<b>EXPENSES</b>															
Certificated Salaries	1,217,935	1,326,718	1,234,662	1,233,025	512,508	1,322,230	1,304,135	1,304,135	1,304,135	1,304,135	1,304,135	1,304,135	14,671,885	(0)	
Classified Salaries	277,005	256,429	259,444	283,620	347,243	322,946	339,311	339,311	339,311	339,311	339,311	339,311	3,782,556	-	
Employee Benefits	442,749	750,023	713,086	839,150	1,546,434	1,000,033	1,003,865	1,000,665	1,000,665	981,273	981,273	678,232	10,937,449	-	
Books & Supplies	42,457	559,385	472,251	394,438	(336,288)	193,405	293,561	228,009	119,328	131,978	150,275	659,629	2,908,428	-	
Services & Other Operating Expenses	350,904	387,839	445,107	700,687	636,085	500,843	500,843	559,953	497,580	497,580	497,580	497,580	6,072,579	-	
Capital Outlay & Depreciation	-	-	-	-	312,861	62,572	62,572	62,572	62,572	62,572	62,572	62,572	750,867	-	
Other Outflows	6,378	1,959	-	6,113	(14,451)	-	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENSES</b>	<b>2,337,429</b>	<b>3,282,353</b>	<b>3,124,551</b>	<b>3,457,033</b>	<b>3,004,393</b>	<b>3,402,029</b>	<b>3,504,287</b>	<b>3,494,645</b>	<b>3,323,591</b>	<b>3,316,849</b>	<b>3,335,146</b>	<b>3,541,459</b>	<b>39,123,764</b>	<b>-</b>	
<b>Operating Cash Inflow (Outflow)</b>	<b>(1,111,654)</b>	<b>(941,529)</b>	<b>(1,206,996)</b>	<b>574,941</b>	<b>(387,960)</b>	<b>(754,227)</b>	<b>538,054</b>	<b>732,977</b>	<b>(759,955)</b>	<b>392,765</b>	<b>(379,614)</b>	<b>(811,496)</b>	<b>(717,442)</b>	<b>3,397,250</b>	
Revenues - Prior Year Accruals	1,393,263	337,464	-	99,850	20,763	-	-	-	-	-	-	-	-	-	
Accounts Receivable - Current Year	-	28,268	1,093	(29,360)	-	-	-	-	-	-	-	-	-	-	
Other Assets	200,114	3,620	(88,573)	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	(4,421)	(311,092)	(3,421)	(34,846)	(1,143,733)	(298,386)	(188,386)	(163,386)	(118,957)	(95,786)	(211,719)	(211,719)	-	-	
Due To (From)	8,407	(10,988)	20,383	(10,447)	(241,048)	-	-	-	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(244,122)	(49,446)	(14,546)	-	(642,851)	-	-	-	-	-	-	-	-	-	
Accounts Payable - Current Year	(105,248)	(516,810)	77,672	131,624	(349,783)	-	-	-	-	-	-	-	-	-	
Other Liabilities	(476,000)	(64,000)	-	-	137,953	137,953	137,953	137,953	137,953	137,953	137,953	137,953	-	-	
<b>Ending Cash</b>	<b>10,744,534</b>	<b>9,220,020</b>	<b>8,005,632</b>	<b>8,737,395</b>	<b>6,130,735</b>	<b>5,216,076</b>	<b>5,703,697</b>	<b>6,411,242</b>	<b>5,670,283</b>	<b>6,105,215</b>	<b>5,651,835</b>	<b>4,766,573</b>			



## Attachments

The following files are attached to this PDF: You will need to open this document in an application that supports attachments (i.e. [Adobe Reader](#)) in order to access these files.

October Check Register.xlsx