



El Camino Charter High School

Board Meeting

Date and Time

Thursday December 13, 2018 at 4:30 PM PST

Location

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

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

El Camino Real Alliance ("ECRA") welcomes your participation at ECRA's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of ECRA in public. Your participation assures us of continuing community interest in our charter school. To assist you in the ease of speaking/ participating in our meetings, the following guidelines are provided:

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4. When addressing the Board, speakers are requested to state their name and adhere to the time limits set forth. In order to maintain allotted time limits, the Board Chair may modify speaker time allocations or the total amount of allotted time for an item.

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, 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
I. Opening Items			4:30 PM
Opening Items			
A. Call the Meeting to Order		Scott Silverstein	1 m
B. Record Attendance and Guests		Daniel Chang	1 m
C. Pledge of Allegiance		Beatriz Chen	3 m
D. Public Comments		Public	30 m
E. Executive Director Update		David Hussey	15 m
F. Chief Business Officer Update	Discuss	Alan Darby	15 m
G. Board Committee Reports	Discuss	Scott Silverstein	10 m
H. Recognition of Outgoing Board Member		Scott Silverstein	10 m

The Board would like to recognize and express its gratitude to outgoing Board member Bruce Takeguma, who is resigning as LAUSD's representative to the Board.

II. Consent			5:55 PM
A. Approve Minutes of November 15, 2018 Board Meeting	Approve Minutes	Scott Silverstein	1 m

	Purpose	Presenter	Time
B. Approve Minutes of November 15, 2018 Special Meeting	Approve Minutes	Scott Silverstein	1 m
III. Financial			5:57 PM
A. Review and Vote on 2017-2018 Audit Report	Vote	Victoria Parker of CLA	15 m
Victoria Parker of third party auditor Clifton Larson Allen will present the 2017-2018 audit report.			
B. Review and Vote on 1st Interim Financials	Vote	Alan Darby	10 m
IV. School Business			6:22 PM
A. Discuss and Possible Approval of Paycom, a Third Party Human Capital and Payroll Processing Company	Vote	Alan Darby	20 m
Staff will present Paycom, a third party human capital management software / payroll processing company; Paycom will also present and provide information.			
B. Tech Update and Status of IT Audit	Discuss	Fernando Delgado and Beatriz Chen	20 m
C. Discuss and Possible Approval of Resolution re Administrative Panel	Vote	David Hussey	5 m
D. Discuss and Possible Approval of Resolution Re Recognition of AFSCME	Vote	Daniel Chang	10 m
Discuss and possible approval of Resolution re recognition of the American Federation of State County and Municipal Employees, who will represent all full and part-time classified employees.			
V. Closed Session			7:17 PM
A. Conference with Legal Counsel: Anticipated Litigation	Discuss	Scott Silverstein	30 m
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code § 54956.9: four (4) matters.			
B. Conference with Labor Negotiators	Discuss	Scott Silverstein	15 m
Agency Designated Representatives: Executive Director David Hussey; Chief Business Officer Alan Darby; Chief Compliance Officer Daniel Chang; Legal Counsel Roger Scott Employee Organization: American Federation of State County and Municipal Employees District Council 36			
VI. Reconvene to Open Session			8:02 PM

	Purpose	Presenter	Time
A. Report on Actions Taken in Closed Session, If Any	Discuss	Scott Silverstein	3 m
VII. Closing Items			8:05 PM
A. Adjourn Meeting	Vote	Scott Silverstein	1 m

Coversheet

Approve Minutes of November 15, 2018 Board Meeting

Section: II. Consent
Item: A. Approve Minutes of November 15, 2018 Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on November 15, 2018

APPROVED



El Camino Real Charter High School

Minutes

Board Meeting

Date and Time

Thursday November 15, 2018 at 4:30 PM

Location

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

BOARD MEETING

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Directors Present

Beatriz Chen, Darin Ryburn, Kenneth Lee, Lisa Crosthwait, Scott Silverstein, Steven Kofahl

Directors Absent

Brian Archibald, Bruce Takeguma, Gregory Basile

Guests Present

Alan Darby, Daniel Chang, David Hussey

I. Opening Items

A. Call the Meeting to Order

Scott Silverstein called a meeting of the board of directors of El Camino Real Charter High School to order on Thursday Nov 15, 2018 at 4:34 PM.

B. Record Attendance and Guests

C. Pledge of Allegiance

D. Public Comments

Letty Zane spoke regarding the block scheduling committee, she is in favor of disbanding the committee.

Kathy Her, teacher and Intervention Coordinator, spoke regarding concerns on having the Board evaluating education-related matters.

E. Executive Director Update

Mr. Hussey noted that this last week was a very difficult one for the community and for the school and its students and staff. Gave special recognition and thanks to: first responders; LAUSD for coming to change our air filters; Friends of ECR for helping to get the word out to the community; Mr. Silverstein and Mr. Ryburn for discussing issues with him; parents and students for their understanding; and the administration for providing input and support in making the decision to close the school. Mr. Hussey noted that the school is in the process of finding out if any students or staff were impacted by the fires and if so will offer assistance as needed.

Mr. Hussey addressed the concerns of Ms. Shoemaker raised at the last Board meeting. Mr. Hussey advised that ECR will be applying for the waiver to get ADA attendance credit for the days the school had to close.

Mr. Hussey passed out the Executive Director Report. He noted that, after 3 weeks, we currently have 415 applications for the lottery. We are also working with Pierce College for dual enrollment classes on our campus. Also, we will be receiving \$134,541 for Special Education through a STEPS Grant. Also, Mr. Thurow and the Marching Band qualified for the Southern California Band & Orchestra Association Field Championship, which has not happened for some time. Finally, the Girls' Volleyball team made it to the State Finals.

Mr. Silverstein thanked the lacrosse team for going out with one of the neighborhood councils and cleaning the community, would like this type of information included in our newsletters.

F. Chief Business Officer Update

Mr. Darby noted that every 6 months, we meet with LAUSD's Charter Schools Division to check in with them, which has helped to build a positive relationship. The next meeting is scheduled for December 4th.

At the last Board meeting, there was a mention of going to a different vendor for our payroll processing. We currently use multiple systems for payroll, time and attendance, would like to integrate these into one function. Paycom will be given opportunity to present at the next Board meeting. It should save costs; for example, Stratustime alone is \$24,000 - Paycom for all integrated services would be about \$70,000. Trees N Things will be here this Saturday.

G. Board Committee Reports

Tech Committee will report during the agenda.

Safety Committee, Mr. Ryburn will introduce a vendor who has created a system that will identify the location of a shooter and the type of weapon being used, for the Board's consideration.

II. Consent

A. Approve Minutes of October 25, 2018 Board Meeting

Beatriz Chen made a motion to approve minutes from the Board Meeting on 10-25-18 with one correction to Section I.F. Board Meeting on 10-25-18.

Steven Kofahl seconded the motion.

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

Roll Call

Steven Kofahl	Aye
Lisa Crosthwait	Aye
Scott Silverstein	Aye
Kenneth Lee	Aye
Beatriz Chen	Aye
Bruce Takeguma	Absent
Gregory Basile	Absent
Brian Archibald	Absent
Darin Ryburn	Abstain

III. Financial

A. Review and Vote on October 2018 Check Register

Lisa Crosthwait made a motion to approve the October 2018 check registers.

Darin Ryburn seconded the motion.

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

B. October 2018 Financial Update

Ms. Frantz noted that not a lot of detail was provided as to which students would qualify or what the rates will be for the low-performing student block grant, but it appears that it will be about \$1,976 per eligible student, and El Camino has 142 eligible students, which

will equal a total of \$281,000 received from this grant. This has yet to be accounted for in the budget. There will be a plan that will have to be approved on by the Board by March 1, 2019. The school has to spend the money within 3 years on matters such as professional development and related services for student performance.

Mr. Silverstein asked where we were last year in terms of cash flow; Ms. Frantz stated that she did not recall exactly, but noted that there were a lot of one-time expenses last year. Mr. Silverstein asked that the next financial update include year to date cash flow comparisons with the last 3 years.

IV. School Business

A. Discuss Local Indicators for California School Dashboard

Mr. Hussey discussed the California Department of Education's California Dashboard Local Indicators. The scores reflect an implementation of academic standards, on a scale of 1 to 5. The scores have been consistent compared to last year. We just started the common planning days last year; this year, there is a lot of buy-in from the teachers. Mr. Kofahl asked if the scores were self-reported; Mr. Hussey responded that they were, and possibly we have graded harder than we needed. Mr. Kofahl asked if we could possibly have one of the other conversion schools grade us; AP Minita Clark noted that the grades were based on programs that we have implemented individually. Sustainability is the ultimate goal.

B. Tech Update and Status of IT Audit

Ms. Chen noted that the proposal was received back from the tech audit company, NIC Partners. The plan is to ask the vendor to lower the bid, and if so they can get started soon.

Ms. Chen also noted that, if the Board meeting is being streamed, we should notify the public where they can go to have access to the live feed.

C. Discuss and Approve Certification of Board Compliance Review

The Board reviewed the Certification of Board Compliance Review, with the caveat that the boxes will be checked as appropriate on the right hand column.

Steven Kofahl made a motion to approve the Board Compliance Review.

Darin Ryburn seconded the motion.

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

D. Discuss and Approve Request for Allowance of Attendance

It was noted that the Request has to go through LAUSD, LACOE, and then on to California Department of Education, which results in some delay in having the Request approved. Mr. Lee asked whether there was anything being planned to have additional instructional time built-in in the event such emergencies happen in the future. Mr. Hussey noted that we have discussed this with UTLA, and one option is to start at 8 am and ending at 3:15, which would provide 12 additional hours of instructional time. If there is

no need to use the extra instructional time, we can use the minutes to end early for events such as back to school night.

Darin Ryburn made a motion to approve the Attendance Allowance.

Lisa Crosthwait seconded the motion.

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

V. Closed Session

A. Conference with Legal Counsel: Anticipated Litigation

Closed session took place.

B. Conference with Labor Negotiators

Closed session took place.

VI. Reconvene to Open Session

A. Report on Actions Taken in Closed Session, If Any

There were no actions taken during closed session.

VII. Closing Items

A. Adjourn Meeting

Beatriz Chen made a motion to adjourn the meeting.

Steven Kofahl 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 6:30 PM.

Respectfully Submitted,
Daniel Chang

Coversheet

Approve Minutes of November 15, 2018 Special Meeting

Section: II. Consent
Item: B. Approve Minutes of November 15, 2018 Special Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Meeting on November 15, 2018

APPROVED



El Camino Real Charter High School

Minutes

Special Meeting

Date and Time

Thursday November 15, 2018 at 6:00 PM

Location

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

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Directors Absent

Brian Archibald, Bruce Takeguma, Gregory Basile

Guests Present

Alan Darby, Daniel Chang, David Hussey

I. Opening Items

A. Call the Meeting to Order

Scott Silverstein called a meeting of the board of directors of El Camino Real Charter High School to order on Thursday Nov 15, 2018 at 6:31 PM.

B. Record Attendance and Guests

C. Public Comments

There were no public comments.

II. School Business

A. Discuss and Possible Vote on Issue of Study of Block Scheduling

Mr. Silverstein read a memo into the record.

Ms. Crosthwait asked if discussing the block scheduling issue with certificated staff would constitute bargaining; Roger Scott of Young, Minney & Corr indicated that it arguably would, since any decision to go to block scheduling would have to be bargained for with UTLA.

The Block Scheduling Committee is dissolved.

The administration is tasked with conducting a fact-finding investigation and make a presentation to the Board at the June Board meeting. This presentation will be in closed session, as it will be an anticipated topic for the bargaining table.

III. Closing Items

A. Adjourn Meeting

Lisa Crosthwait made a motion to adjourn the meeting.

Steven Kofahl 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 6:52 PM.

Respectfully Submitted,
Daniel Chang

Coversheet

Review and Vote on 2017-2018 Audit Report

Section: III. Financial
Item: A. Review and Vote on 2017-2018 Audit Report
Purpose: Vote
Submitted by:
Related Material: Governance Communication Letter Draft 12.10.18.pdf
El Camino Real Alliance 2018 Audit Report Draft - 12.10.18.pdf



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Board of Directors
El Camino Real Alliance
Woodland Hills, CA

We have audited the financial statements of El Camino Real Alliance as of and for the year ended June 30, 2018, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by El Camino Real Alliance are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2018.

We noted no transactions entered into by the entity 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

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. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

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

Board of Directors
El Camino Real Alliance
Page 2

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. Management has corrected all such misstatements.

Corrected misstatements

The attached schedule summarizes material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

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 entity's financial statements or a determination of the type of auditors' 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.

Significant issues discussed with management prior to engagement

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

Other information in documents containing audited financial statements

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, Schedule of Average Daily Attendance, and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we

made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, 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 auditors' 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.

Other audit issues and upcoming new standards

Revenue from Contracts with Customers

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This new revenue recognition standard affects all entities, including public, private, and not-for-profit, that have contracts with customers, except where there is other specific revenue recognition guidance issued by the FASB.

This new revenue recognition standard effectively eliminates the transaction specific and industry-specific revenue recognition guidance under current accounting principles generally accepted in the United States of America (U.S. GAAP) and replaces it with a principles-based approach for determining an entity's revenue recognition policies. The core principle of the revenue recognition standard is that an entity should recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

The effective date for this new revenue recognition standard for nonpublic entities is for annual reporting periods beginning after December 15, 2018.

This ASU has the potential to cause major changes in revenue recognition and have significant effects on an entity's financial statements. Based on the effective date and the adoption methods provided for in the standard, we strongly encourage management and governance of the entity to gain an understanding of the effect of Topic 606 by performing an assessment of the entity's various revenue streams, which may require a detailed review of customer contracts. The entity should be prepared to update policies and procedures. The assessment should be performed before making quantitative conclusions regarding the financial statement effect of Topic 606. We are available to assist you in developing your adoption and implementation plan over the course of the next few months.

New Financial Statement Model

After more than three years of debate, comment, and revision, the Financial Accounting Standards Board's (FASB) much-anticipated Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*, was released on August 18, 2016.

FASB says the update is designed to improve nonprofit financial statements and provide more useful information to donors, grantors, creditors, and other financial statement users. The effective date is December 15, 2017, for fiscal year entities, or December 31, 2018, for calendar year entities. Early application is permitted.

As a result of these changes, the entity may note the following overarching impacts:

1. Additional time by management to gather the appropriate information, which is not always readily available to ensure the new disclosures are complete and accurate.
2. Additional expense incurred during your audit to assist in the preparation of the additional disclosure information given the increased transparency and detailed information included in the financial statements and disclosures.
3. Increased number of differences between not-for-profit accounting as compared to for-profit accounting that would require further education, reconciliation, and explanations for stakeholders with for-profit backgrounds.

As a nonprofit organization, some of the more significant impacts include:

1. With the new ASU, the three existing classes of net assets will be condensed into two:
 - Unrestricted net assets will become net assets without donor restrictions.
 - Temporarily and permanently restricted net assets will collectively become net assets with donor restrictions.

Financial statement notes will need to include the timing and nature of the restrictions, as well as the composition of net assets with donor restrictions at the end of the period. In addition, underwater endowments will now be classified in net assets with donor restrictions, instead of the current classification in unrestricted net assets. Expanded notes will also be required to disclose amounts underwater and include plans for reducing or not spending from these funds.

A nonprofit's governing board may make designations or appropriations that result in self-imposed limits on the use of resources without donor restrictions; enhanced disclosure information will be required on the amounts and purposes of these designations. The placed-in-service approach will also be required for reporting the expiration of donor restrictions on resources used to acquire or construct long-lived assets, and the reclassification of amounts from net assets with donor restrictions to net assets without donor restrictions.

2. Reporting expenses by both function and natural classification will be required for all nonprofits on a separate statement, on the face of the statement of activities, or in the footnotes. While a separate statement of functional expenses is not required, it may be the most effective presentation option for nonprofits with more than one program. These reporting updates may require changes to internal procedures to ensure that this level of detail is tracked and that it complies with the requirement. Additional disclosures will also be required regarding methods used to allocate costs for program and support functions.

Board of Directors
El Camino Real Alliance
Page 5

3. Nonprofits will continue to report the change in total net assets for the period, and will also need to report the amount of change in each of the two classes of net assets in the statement of activities. While presenting an intermediate measure of operations is still allowed, enhanced disclosures will be required. Investment income will now be reported after deducting external and direct internal investment expenses. The disclosure of investment expenses is permitted, but it will no longer be required, except for the disclosure of the amount of internal salaries and benefits that have been netted (if any) against investment return.
4. Under the new guidance, nonprofits may present operating cash flows using either the direct or indirect method, but organizations will no longer be required to present or disclose the indirect method reconciliation if the direct method is used. This is intended to provide greater flexibility and the freedom to choose the method that best serves each entity's informational needs.
5. New disclosures will be necessary for the management of liquidity and the financial assets available to meet near-term demands for cash. The disclosure will include both quantitative and qualitative information, including factors that may impact the financial availability, such as the nature, imposed external limits, or imposed internal limits. The time horizon for the quantitative disclosures is one year, and footnote disclosure is only required in circumstances where information is not apparent on the statement of financial position.

Adoption of ASU 2016-14 will result in significant changes to financial reporting and disclosures for nonprofits. With early adoption permitted for future year-ends, and the final implementation deadline quickly approaching, we encourage organizations to begin preparing now for this transition. Our guidance and tools can help your organization with the implementation process.

This communication is intended solely for the information and use of the Board of Directors and management of El Camino Real Alliance and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, CA
REPORT DATE

Board of Directors
 El Camino Real Alliance
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Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1		3000.01		
To reclassify other change in pension out of fund balance.				
9760	Fund Balance		16,196,781.00	
CLA1	Other Change in Pension			16,196,781.00
Total			16,196,781.00	16,196,781.00
	Total Reclassifying Journal Entries		16,196,781.00	16,196,781.00
	Total All Journal Entries		16,196,781.00	16,196,781.00

- Tentative Report
 For Discussion Purposes Only
 Subject to Revision

EL CAMINO REAL ALLIANCE
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2018

OPERATING:

El Camino Real Charter High School

- Tentative Report
For Discussion Purposes Only
Subject to Revision

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INDEPENDENT AUDITORS' REPORT

Board of Directors
El Camino Real Alliance
Woodland Hills, California

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, 2018, 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.

Auditors' 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 1 present fairly, in all material respects, the financial position of the School as of June 30, 2018, 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 REPORT DATE 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 on 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, California
REPORT DATE

**EL CAMINO REAL ALLIANCE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 8,451,229
Investments	7,041,911
Accounts Receivable	1,291,003
Prepaid Expenses and Other Assets	70,429
Total Current Assets	16,854,572

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	6,875,225
Total Long-Term Assets	6,875,225

Total Assets	\$ 23,729,797
--------------	---------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 204,275
Accrued Liabilities	1,852,462
Deferred Revenue	710,460
Total Current Liabilities	2,767,197

LONG-TERM LIABILITIES

Retirement Obligations	8,995,650
Total Long-Term Liabilities	8,995,650

NET ASSETS

Unrestricted	11,901,975
Temporarily Restricted	64,975
Total Net Assets	11,966,950

Total Liabilities and Net Assets	\$ 23,729,797
----------------------------------	---------------

See accompanying Notes to Financial Statements.

**EL CAMINO REAL ALLIANCE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES			
State Revenue:			
State Aid	\$ 22,206,675	\$ -	\$ 22,206,675
Other State Revenue	4,667,927	-	4,667,927
Federal Revenue:			
Grants and Entitlements	1,403,626	-	1,403,626
Local Revenue:			
In-Lieu Property Tax Revenue	8,003,068	-	8,003,068
Investment Income	46,850	-	46,850
Other Revenue	2,246,230	-	2,246,230
Net Assets Released from Restrictions	197,080	(197,080)	-
Total Revenues	<u>38,771,456</u>	<u>(197,080)</u>	<u>38,574,376</u>
EXPENSES			
Program Services	36,947,138	-	36,947,138
Management and General	2,947,216	-	2,947,216
Total Expenses	<u>39,894,354</u>	<u>-</u>	<u>39,894,354</u>
CHANGE IN NET ASSETS	(1,122,898)	(197,080)	(1,319,978)
Other Change in Net Assets (See Note 9)	<u>16,196,781</u>	<u>-</u>	<u>16,196,781</u>
CHANGE IN NET ASSETS AFTER OTHER CHANGE	15,073,883	(197,080)	14,876,803
Net Assets - Beginning of Year	<u>(3,171,908)</u>	<u>262,055</u>	<u>(2,909,853)</u>
NET UNRESTRICTED ASSETS - END OF YEAR	<u>\$ 11,901,975</u>	<u>\$ 64,975</u>	<u>\$ 11,966,950</u>

See accompanying Notes to Financial Statements.

**EL CAMINO REAL ALLIANCE
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 14,876,803
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation	191,290
Unrealized Losses on Investments	8,149
Change in Retirement Liability	(15,324,524)
Change in Operating Assets:	
Accounts Receivable	560,336
Prepaid Expenses and Other Assets	420,854
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	109,531
Deferred Revenue	170,460
Net Cash Provided by Operating Activities	1,012,899

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Investments	(1,084,088)
Purchases of Property, Plant, and Equipment	(2,561,776)
Net Cash Used by Investing Activities	(3,645,864)

NET CHANGE IN CASH AND CASH EQUIVALENTS

(2,632,965)

Cash and Cash Equivalents - Beginning of Year

11,084,194

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 8,451,229

See accompanying Notes to Financial Statements.

**EL CAMINO REAL ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2018**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 18,152,002	\$ 308,616	\$ 18,460,618
Pension Expense	6,447,772	179,855	6,627,627
Other Employee Benefits	3,537,359	45,874	3,583,233
Payroll Taxes	452,237	8,574	460,811
Management Fees	-	302,039	302,039
Legal Expenses	-	151,246	151,246
Accounting Expenses	57,138	133,322	190,460
Instructional Materials	532,528	560,787	1,093,315
Other Fees for Services	2,220,413	450,732	2,671,145
Advertising and Promotion Expenses	7,886	-	7,886
Office Expenses	166,392	-	166,392
Information Technology Expenses	39,376	-	39,376
Occupancy Expenses	1,924,300	502,207	2,426,507
Travel Expenses	116,988	-	116,988
Depreciation Expense	191,290	-	191,290
Insurance Expense	-	174,591	174,591
Other Expenses	<u>3,101,457</u>	<u>129,373</u>	<u>3,230,830</u>
Total	<u>\$ 36,947,138</u>	<u>\$ 2,947,216</u>	<u>\$ 39,894,354</u>

See accompanying Notes to Financial Statements.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

El Camino Real Alliance (the School) is a nonprofit 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, 2018, 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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Academy 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.

Temporarily Restricted

These net assets are restricted by donors to be used for specific purposes. The School currently has \$64,975 in temporarily restricted net assets which were comprised of the following:

College Readiness Block Grant	\$ 64,975
Total	\$ 64,975

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, 2018. 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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2018.

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.

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 nonprofit 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 Academy 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.

Subsequent Events

The School has evaluated subsequent events through REPORT DATE, 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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3 INVESTMENTS

Investments are stated at fair value and consist of the following:

<u>Investment Type (Level 1)</u>	<u>Amount</u>
Certificates of Deposit	<u>\$ 7,041,911</u>
Total	<u><u>\$ 7,041,911</u></u>

Levels 1 through 3 have been assigned to the fair value measurement of investments. The fair value level of measurement is determined as follows:

Level 1 – quoted prices in an active market for identical assets.

Level 2 – quoted prices for similar assets and market-corroborated inputs.

Level 3 – the organization’s own assumptions about market participation, including assumptions about risk, developed based on the best information available in the circumstances.

Interest and investment revenues are reported net of related investment expense in the statement of activities. The following schedule summarizes the interest and investment income reported in the statement of activities:

Interest and Divident Income	\$ 83,404
Fees	(28,405)
Unrealized Loss	(8,149)
Total Investment Return	<u><u>\$ 46,850</u></u>

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 School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Construction in progress consists of the School updating the information technology system and infrastructure. This project is funded by general funds and is schedule to be completed in next fiscal year. Depreciation expense for the year ended June 30, 2018 was \$191,290.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT (CONTINUED)

The components of property, plant, and equipment as of June 30, 2018 are as follows:

Land	\$	2,019,964
Building		1,659,093
Construction in Progress		2,319,612
Leasehold Improvements		1,161,185
Equipment, Furniture, and Fixtures		1,063,550
Total		8,223,404
Less: Accumulated Amortization		(1,348,179)
Total Property, Plant, and Equipment	\$	6,875,225

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, 2017, total STRS plan net assets are \$210 billion, the total actuarial present value of accumulated plan benefits is \$362 billion, contributions from all employers totaled \$4.2 billion, and the plan is 62.6% 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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

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, 2018 was 14.43% 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:

<u>Year Ended June 30</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2016	\$ 1,598,786	100%
2017	\$ 1,827,682	100%
2018	\$ 2,077,995	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 Actuarial Valuation Report for the year ended June 30, 2017, the School Employer Pool total plan assets are \$61 billion, the total pension liability is \$84.9 billion, contributions from all employers totaled \$1.8 billion, and the plan is 72.1% 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.

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, 2018 was 15.531%. The contribution requirements of the plan members are established and may be amended by state statute.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Funding Policy (Continued)

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

<u>Year Ended June 30</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2016	\$ 367,967	100%
2017	\$ 417,459	100%
2018	\$ 482,743	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 and 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.

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.

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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Defined Benefit Plan (Continued)

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 School's postretirement health benefit plan obligation and funded status:

Accumulated Postretirement Benefit Obligation	\$ (17,322,770)
Fair Value of Plan Assets	8,327,120
Funded Status	\$ (8,995,650)

Number of Plan Participants

Actives	215
Retirees and Surviving Spouses	9
Total	224

Discount Rate	3.97 %
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<u>Assumed Increase in Per-Capita Claim Costs</u>	Medical	Dental and Vision
Health Care Cost Trend Rate Assumed for Next Year - Pre-65	7.00 %	4.50 %
Health Care Cost Trend Rate Assumed for Next Year - Post-65	7.00 %	4.50 %
Rate to Which the Cost Trend Rate is Assumed to Decline (the Ultimate Trend Rate)	4.50 %	4.50 %
Year that the Rate Reaches the Ultimate Trend Rate	69 Years	71 Years

Total FAS Expense for the Year

Discount Rate	3.97 %
Service Cost	\$ 1,913,254
Interest Cost	1,161,203
Expected Return on Assets	(205,015)
Amortization of Unrecognized:	
Loss (Gain)	318,292
Prior Service Cost	87,619
Transition Obligation	780,086
Total Expense	\$ 4,055,439

<u>Sensitivity Measurement of Discount Rate</u>	Increase 1%	Decrease 1%
APBO	\$ 3,966,855	\$ (3,056,430)

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Defined Benefit Plan (Continued)

Medical Plans (Continued)

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

<u>Year Ended June 30,</u>	<u>Amount</u>
2019	\$ 287,644
2020	314,611
2021	339,135
2022	386,675
2023-2027	2,994,217

NOTE 6 OPERATING LEASES

The School leases two facilities from LAUSD. One lease agreement is on an annual basis and pending LAUSD approval. The other 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, 2018 was \$353,917.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ 403,937
2020	403,937
2021	403,937
Total	<u>\$ 1,211,811</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.

**EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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.

NOTE 9 OTHER CHANGE IN NET ASSETS

The other change in net assets for \$16,196,781 is due to a significant decrease in the OPEB unfunded liability balance. This is a result of post 65 retirees signing on to Medicare Advantage.

- Tentative Report
For Discussion Purposes Only
Subject to Revision

SUPPLEMENTARY INFORMATION

- Tentative Report
For Discussion Purposes Only
Subject to Revision

**EL CAMINO REAL ALLIANCE
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2018**

El Camino Real Alliance (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.

Charter School number authorized by the State: 1314

The Board of Directors and the Administrators as of the year ended June 30, 2018 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (3 year term)</u>
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
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**EL CAMINO REAL ALLIANCE
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2018**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Grade 9	64,800	64,944	180	In compliance
Grade 10	64,800	64,944	180	In compliance
Grade 11	64,800	64,944	180	In compliance
Grade 12	64,800	64,944	180	In compliance

- Tentative Report
For Discussion Purposes Only
Subject to Revision

See accompanying Auditors' Report and the Notes to Supplementary Information

**EL CAMINO REAL ALLIANCE
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2018**

	Second Period Report		Annual Report	
	Classroom		Classroom	
	Based	Total	Based	Total
Grades 9-12	3,246.32	3,316.99	3,199.09	3,273.57
ADA Totals	3,246.32	3,316.99	3,199.09	3,273.57

- Tentative Report
For Discussion Purposes Only
Subject to Revision

See accompanying Auditors' Report and the Notes to Supplementary Information

**EL CAMINO REAL ALLIANCE
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

There were no reclassifications or adjustments for the year ended June 30, 2018.

- Tentative Report
For Discussion Purposes Only
Subject to Revision

See accompanying Auditors' Report and the Notes to Supplementary Information

(21)

**EL CAMINO REAL ALLIANCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total
U.S. Department of Education			
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	\$ 300,737
Title II, Part A, Teacher Quality	84.367	14341	65,451
Special Education IDEA, Part B	84.027	13379	645,221
Advanced Placement Program	84.330	14831	<u>90,320</u>
<i>Total U.S. Department of Education</i>			<u>1,101,729</u>
U.S. Department of Agriculture			
Pass-Through Program from California			
Department of Education:			
Child Nutrition Program	10.555	N/A	<u>301,897</u>
<i>Total U.S. Department of Agriculture</i>			<u>301,897</u>
Total Federal Expenditures			<u>\$ 1,403,626</u>

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

**EL CAMINO REAL ALLIANCE
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2018**

PURPOSE OF SCHEDULES

NOTE 1 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.

NOTE 2 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.

NOTE 3 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.

NOTE 4 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, 2018. 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.

NOTE 5 INDIRECT COST RATE

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



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**INDEPENDENT AUDITORS' 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, California

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, 2018, 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 REPORT DATE.

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.

Board of Directors
El Camino Real Alliance

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 noncompliance 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, California
REPORT DATE



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**INDEPENDENT AUDITORS' 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, California

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, 2018. 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, 2018.

Board of Directors
El Camino Real Alliance

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.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE



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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
 El Camino Real Alliance
 Woodland Hills, California

We have audited El Camino Real Alliance's (the School) compliance with the types of compliance requirements described in the *2017-2018 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, 2018. 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 *2017-2018 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
Before/After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

Board of Directors
 El Camino Real Alliance

<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
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, 2018.

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 *2017-2018 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.

CliftonLarsonAllen LLP

Glendora, California
 REPORT DATE

**EL CAMINO REAL ALLIANCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. 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

CFDA Number(s)	Name of Federal Program or Cluster
84.027	Special Education IDEA, Part B
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u> x </u> yes _____ no

**EL CAMINO REAL ALLIANCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

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
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

Our audit did not disclose any matters required to be reported in accordance with the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**EL CAMINO REAL ALLIANCE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2018**

El Camino Real Charter High School respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2018.

Audit period: Fiscal 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

Coversheet

Review and Vote on 1st Interim Financials

Section: III. Financial
Item: B. Review and Vote on 1st Interim Financials
Purpose: Vote
Submitted by:
Related Material: El Camino LAUSD -FY19 1ST INTERIM.pdf

Cost Center		El Camino Real Charter High School		-	IDOH
FY19 1ST INTERIM REPORT					
FI CHARTER SCHOOL - FUND 62					
DUE DATE November 26, 2018 (Monday)					
BALANCE SHEET - FULL ACCRUAL					
				June 30, 2019	
				Estimated Actuals	
A)	ASSETS	Object Codes			
1)	Cash				
	a) in County Treasury	9110		-	CHECK:
	1) Fair Value Adjustment to Cash in County Treasury	9111		-	-
	b) in Banks	9120		5,968,558.00	-
	c) in Revolving Fund	9130		-	-
	d) with Fiscal Agent	9135		-	-
	e) collections awaiting deposit	9140		-	-
2)	Investments	9150		7,791,911.00	-
3)	Accounts Receivable	9200		4,038,959.00	-
4)	Due from Grantor Government	9290		-	-
5)	Due from Other Funds	9310		-	-
6)	Stores	9320		-	-
7)	Prepaid Expenditures	9330		200,000.00	-
8)	Other Current Assets	9340		-	-
9)	Fixed Assets:				
	a) Land	9410		2,019,963.89	-
	b) Land Improvements	9420		168,345.25	should more than Accum dep
	c) Accumulated Depreciation - Land Improvements	9425		(161,684.75)	input negative number should more than
	d) Buildings	9430		4,200,332.69	Accum dep
	e) Accumulated Depreciation - Buildings	9435		(523,119.64)	input negative number should more than
	f) Equipment	9440		1,063,550.04	Accum dep
	g) Accumulated Depreciation - Equipment	9445		(988,642.93)	input negative number
	h) Work in Programs	9450		360,000.00	
10)	TOTAL ASSETS			24,138,172.55	
B.	DEFERRED OUTFLOWS OF RESOURCES				
1)	Deferred Outflows Of Resources	9490		-	-
2)	TOTAL DEFERRED OUTFLOWS			-	
C.	LIABILITIES				
1)	Accounts Payable	9500		1,763,902.77	-
2)	Due to Grantor Governments	9590		-	-
3)	Due to Other Funds	9610		-	-
4)	Current Loans	9640		-	-
5)	Unearned Revenue	9650		710,000.00	-
6)	Long-Term Liabilities:				-
	a) Net Pension Liability	9663		-	-
	b) Net OPEB Obligation	9664		8,995,650.00	-
	c) Compensated Absences	9665		-	-
	d) COPS Payable	9666		-	-
	e) Capital Leases Payable	9667		-	-
	f) Lease Revenue Bonds Payable	9668		-	-
	g) Other General Long-Term Liabilities	9669		-	-
7)	TOTAL LIABILITIES			11,469,552.77	
D.	DEFERRED INFLOWS OF RESOURCES				
1)	Deferred Inflows of Resources	9690		-	-
2)	TOTAL DEFERRED INFLOWS			-	
E. NET POSITION, June 30					
Net Position, June 30				12,668,619.78	
(must agree with line F2) (A10+B2) - (C7 +D2)					
DIFF BET. NET POSITION & FUND EQTY (this should be zero)				-	-

Cost Center El Camino Real Charter High School			-	IDOH
FY19 1ST INTERIM REPORT				
FI CHARTER SCHOOL - FUND 62				
DUE DATE November 26, 2018 (Monday)				
			June 30, 2019 Estimated Actuals 12 months	Oct 31, 2018 Actuals (4 months)
A. REVENUES (Summary- -See details below)	Object Codes			
1) LCFF Sources	8010-8099		32,901,142.00	7,704,893.12
2) Federal Revenue	8100-8299		1,495,901.17	282,212.82
3) Other State Revenue	8300-8599		1,916,662.62	177,767.90
4) Other Local Revenue	8600-8799		3,683,174.79	1,958,205.00
5) TOTAL REVENUES			39,996,880.58	10,123,078.84
B. EXPENSES				
1) Certificated Salaries	1000-1999		14,863,058.89	5,030,355.50
2) Classified Salaries	2000-2999		3,940,883.07	1,174,289.72
3) Employee Benefits	3000-3999		10,370,262.49	3,652,971.41
4) Books & Supplies	4000-4999		2,995,366.62	1,227,481.46
5) Services and Other Operating Expenses	5000-5999		6,093,854.78	1,980,190.46
6) Depreciation	6000-6999		702,775.23	-
7) Other Outgo (excluding Transfers of indirect Costs)	7400-7499	7299,	-	-
8) Other Outgo - Transfers of Indirect Costs	7300-7399		329,011.42	102,693.35
9) TOTAL EXPENSES			39,295,212.49	13,167,981.90
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES			701,668.08	(3,044,903.06)
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929		-	
b) Transfers Out	7600-7629		-	
2) Other Sources/Uses				
a) Sources	8930-8979		-	-
b) Uses	7630-7699		-	-
3) Contributions	8980-8999		-	-
4) TOTAL OTHER FINANCING SOURCES/USES			-	-
E. NET INCREASE (DECREASE) IN NET ASSET			701,668.08	(3,044,903.06)
F. NET POSITION				
1) Beginning Net Position				
a) As of July 1, 2018, unaudited	9791		11,966,951.70	
b) Audit Adjustments	9793		-	
c) As of July 1 - Audited (F1a + F1b)			11,966,951.70	-
d) Other Restatements	9795		-	-
e) Adjusted Beginning Net Position (F1c + F1d)			11,966,951.70	-
2) Ending Net Position, June 30 (E + F1e)			12,668,619.78	(3,044,903.06)
Components of Ending Net Position				
a) Net Investment in Capital Assets	9796		-	
b) Restricted Net Position	9797		-	
c) Unrestricted Net Position	9790		12,668,619.78	(3,044,903.06)

Cost Center El Camino Real Charter High School					-	IDOH
FY19 1ST INTERIM REPORT						
FI CHARTER SCHOOL - FUND 62						
DUE DATE November 26, 2018 (Monday)						
					June 30, 2019	
					Estimated Actuals	Oct 31, 2018 Actuals
Revenues (DETAILS)			SACS Object	Resource Code	(12 months)	(4 months)
1)	LCFF Sources					
	Principal Apportionment					
		State Aid - Current Year	8011	0000	19,478,170.50	3,540,829.00
		State Aid - Prior Years	8019	0000	-	-
		Education Protection Account State Aid (EPA) - CY	8012	1400	5,354,735.50	1,443,021.00
	LCFF Transfers					
		Unrestricted LCFF Transfers - Current Year	8091	0000		
		All Other LCFF Transfer- Current Year	8091	0000		
		Transfers to Charter Schools in lieu of Property Taxes	8096	0000	8,068,236.00	2,721,043.12
		In Lieu of PropTax - Prior Year	8096	0000		
		Property Taxes Transfers	8097	0000		
		LCFF/Revenue Limit Transfers - Prior Years	8099	0000		
		TOTAL LCFF SOURCES			32,901,142.00	7,704,893.12
2)	Federal Revenue					
		Maintenance and Operations	8110			
		Special Ed: IDEA Basic Local Assistance - CY	8181	3310		
		Special Ed: IDEA Basic Local Assistance - PY adjustme	8181	3310		
		Special Education Discretionary Grants	8182	3310	-	-
		Child Nutrition Programs	8220	5310	325,000.00	22,261.04
		Donated Food Commodities	8221	5310		
		Interagency Contracts Between LEAs	8285	9010	663,449.60	223,750.89
		NCLB: T1,Part A Basic Grts Low-Inc & Neglected	8290	3010	334,429.00	-
		NCLB: T1,Part A Basic School Support	8290	3020		
		NCLB: Title I, Part D, Local Delinquent Programs	8290	3025		
		Vocational and Applied Technology Education	8290	3500-3699		
		Other No Child Left Behind	8290	3012,3030,4126,5510	1,150.57	1,150.57
		Safe and Drug Free Schools	8290	3700-3799		
		NCLB:TII, Part A, Teacher Quality	8290	4035	71,872.00	-
		NCLB:TII, Part A, Administrator Training	8290	4036		
		NCLB:TII, Part D, Enhancing Education Through Techno	8290	4045		
		NCLB:TII, Part D, Enhancing Education Through Techno	8290	4046		
		NCLB:TIII,Immigrant Education Program	8290	4201	-	-
		NCLB:TIII, Limited English Proficient (LEP) Student Prog	8290	4203	-	-
		NCLB:TitleV, Part B, Public Charter Schools Grant Program (PCSGP)	8290	4610	-	-
		Med-Cal Billing Option (Medical Assistance Program)	8290	5640		
		All Other Federal Revenues:	8290	5810	100,000.00	35,050.32
		Others (please insert description below)			-	-
		All Other Federal Revenue			100,000.00	35,050.32
					-	-
		TOTAL FEDERAL REVENUE			1,495,901.17	282,212.82

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3)	Other State Revenue					
	Other State Apportionments					
	Special Education Master Plan					
	Special Education AB602 - Current Year	8311	6500			
	Special Education AB602 - Prior Years	8311	6500			
	All Other State Apportionments - Current Year	8311	6500	-	-	
	All Other State Apportionments - Prior Years	8319	6500	24,445.00	24,445.00	
	Child Nutrition: School Program	8520	5310	25,000.00	1,736.22	
	Mandated Costs Reimbursement	8550	0000	760,353.62	-	
	Lottery: Unrestricted (Non Prop 20)	8560	1100	504,944.00	-	
	State Lottery- Instructional Materials-Prop 20	8560	6300	177,232.00		
	After School Education and Safety (ASES)	8590	6010	-	-	
	Charter School Facility Grant	8590	6030	-	-	
	California Clean Energy Jobs Act (Prop 39)	8590	6230	-	-	
	Educator Effectiveness	8590	6264			
	Career Technical Education Incentive Grant Program (C	8590	6387			
	Drug/Alcohol/Tobacco Funds	8590	6690			
	School Based Coordination Program	8590	7250			
	College Readiness Block Grant	8590	7338			
	Specialized Secondary	8590	7370			
	Quality Education Investment Act	8590	7400			
	Common Core Standards Implementation Funds	8590	7405			
	All other State Revenues:	8590	7810	424,688.00	151,586.68	
	Others (please insert description below)					
	Supplemental Concentration Grant			424,688.00	151,586.68	
TOTAL OTHER STATE REVENUE				1,916,662.62	177,767.90	
4)	Other Local Revenues					
	Sales					
	Sale of Equipment/Supplies					
	Sale of Publications	8631	0000	-	-	
	Food Service Sales	8634	5310	181,250.00	83,434.15	
	Other Sales	8639	0000	-	-	
	Leases & Rentals	8650	0000	-	-	
	Interest	8660	0000	32.43	32.43	
	Net Increase (Decrease) in the Fair Value of Investments	8662	0000	29,553.15	29,553.15	
	Fees and Contracts					
	Child Development Parent Fees					
	Transportation Fees from Individuals	8673	0000	-	-	
	Interagency Services	8677	9010	1,967,977.44	663,707.80	
	All Other Fees & Contracts	8689	0000			
	Other Local Revenues	8689	0000	1,504,361.77	1,181,477.47	
	Others (please insert description below)					
	Grants					
	Fund Raising/Others					
	Prior Year					
	All Other Local			1,504,361.77	1,181,477.47	
	Tuition	8710	0000			
	All Other Transfers In	8781-8783	0000			
	Transfers of Apportionments					
	Special Education SELPA Transfers					
	From Districts or Charter Schools	8791	6500			
	From County Offices	8792	6500			
	From JPAs	8793	6500			
	Other Transfers of Apportionments					
	From Districts or Charter Schools	8791	0000			
	From County Offices	8792	0000			
	From JPAs	8793	0000			
	All Other Transfers in from All Others	8799	0000			
TOTAL OTHER LOCAL REVENUE				3,683,174.79	1,958,205.00	
TOTAL REVENUES				39,996,880.58	10,123,078.84	

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				June 30, 2019	Oct 31, 2018 Actuals	
				Estimated	Actuals	
Expenses by Sub-object					(4 months)	
	1)	Certificated Salaries	SACS Object	FUNC		
		Teachers' Salaries	1100	1000	12,309,681.67	4,156,887.29
		Librarians	1200	2420		
		Guidance, Welfare, & Counseling Services	1200	3110		
		Pupil Support Salaries	1200	3140	1,394,799.28	469,169.67
		Supervisors' and Administrators' Salaries	1300	2700	908,029.92	317,698.98
		Other Certificated Salaries	1900	2100	250,548.02	86,599.56
		TOTAL CERTIFICATED SALARIES			14,863,058.89	5,030,355.50
	2)	Classified Salaries				
		Classified Instructional Salaries	2100	1000	936,108.65	247,775.97
		Classified Supervisors' and Administrators' Salaries	2300	2100	607,066.66	184,095.24
		Clerical, Technical and Office Salaries	2400	2700	1,355,355.15	409,938.59
		Classified Transportation Salaries	2200	3600		
		Classified Food Services Salaries	2200	3700		
		Classified Maintenance & Operations	2200	8100	959,357.82	298,837.68
		Other Classified	2900	2100	82,994.79	33,642.24
		TOTAL CLASSIFIED SALARIES			3,940,883.07	1,174,289.72
	3)	Employee Benefits				
		EE Ben - STRS - Certificated			2,419,705.99	799,298.59
		EE Ben - STRS - Certificated - Instruction	3101	1000	2,004,016.18	660,508.81
		EE Ben - STRS - Certificated - Instructional Library, Med	3101	2420	-	-
		EE Ben - STRS - Certificated - School Administration	3101	2700	147,827.27	50,480.80
		EE Ben - STRS - Certificated - Guidance & Counseling S	3101	3110	-	-
		EE Ben - STRS - Certificated - Health Services	3101	3140	227,073.32	74,548.74
		EE Ben - STRS - Certificated - Other General Admin	3101	2100	40,789.22	13,760.24
		EE Ben - STRS - Classified			-	-
		EE Ben - STRS - Classified - Instruction	3102	1000	-	-
		EE Ben - STRS - Classified - Instructional Supv and Ad	3102	2100	-	-
		EE Ben - STRS - Classified - School Administration	3102	2700	-	-
		EE Ben - STRS - Classified - Pupil Transportation	3102	3600	-	-
		EE Ben - STRS - Classified - Food Services	3102	3700	-	-
		EE Ben - STRS - Classified - Plant Maintenance & Ope	3102	8100	-	-
		EE Ben - STRS - Classified - Other General Admin	3102	2100	-	-
		EE Ben - PERS - Certificated			-	-
		EE Ben - PERS - Certificated - Instruction	3201	1000	-	-
		EE Ben - PERS - Certificated - Instructional Library, Me	3201	2420	-	-
		EE Ben - PERS - Certificated - School Administration	3201	2700	-	-
		EE Ben - PERS - Certificated - Guidance & Counseling	3201	3110	-	-
		EE Ben - PERS - Certificated - Health Services	3201	3140	-	-
		EE Ben - PERS - Certificated - Other General Admin	3201	2100	-	-
		EE Ben - PERS - Classified			549,185.53	190,895.99
		EE Ben - PERS - Classified - Instruction	3202	1000	130,452.32	40,279.19
		EE Ben - PERS - Classified - Instructional Supv and Adr	3202	2100	84,598.35	29,927.06
		EE Ben - PERS - Classified - School Administration	3202	2700	188,876.81	66,640.82
		EE Ben - PERS - Classified - Pupil Transportation	3202	3600	-	-
		EE Ben - PERS - Classified - Food Services	3202	3700	-	-
		EE Ben - PERS - Classified - Plant Maintenance & Oper	3202	8100	133,692.23	48,579.93
		EE Ben - PERS - Classified - Other General Administrat	3202	2100	11,565.82	5,468.98
		EE Ben - OASDI Reg - Certificated			-	-
		EE Ben - OASDI Reg - Certificated - Instruction	3301	1000	-	-
		EE Ben - OASDI Reg - Certificated - Instructional Library	3301	2420	-	-
		EE Ben - OASDI Reg - Certificated - School Administrat	3301	2700	-	-
		EE Ben - OASDI Reg - Certificated - Guidance & Couns	3301	3110	-	-
		EE Ben - OASDI Reg - Certificated - Health Services	3301	3140	-	-
		EE Ben - OASDI Reg - Certificated - Other General Adm	3301	2100	-	-
		EE Ben - OASDI Reg - Classified			188,715.94	65,046.56
		EE Ben - OASDI Reg - Classified - Instruction	3302	1000	44,827.17	13,724.87
		EE Ben - OASDI Reg - Classified - Instructional Supervi	3302	2100	29,070.43	10,197.45
		EE Ben - OASDI Reg - Classified - School Administratio	3302	2700	64,903.50	22,707.42
		EE Ben - OASDI Reg - Classified - Pupil Transportation	3302	3600	-	-
		EE Ben - OASDI Reg - Classified - Food Services	3302	3700	-	-
		EE Ben - OASDI Reg - Classified - Plant Maintenance &	3302	8100	45,940.49	16,553.29
		EE Ben - OASDI Reg - Classified - Other General Adm	3302	2100	3,974.35	1,863.52
		EE Ben - OASDI Medicare - Certificated			215,514.35	74,283.43

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		EE Ben - OASDI Medicare - Certificated - Instruction	3301	1000	178,490.38	61,384.89
		EE Ben - OASDI Medicare - Certificated - Instructional L	3301	2420	-	-
		EE Ben - OASDI Medicare - Certificated - School Admin	3301	2700	13,166.43	4,691.47
		EE Ben - OASDI Medicare - Certificated - Guidance & C	3301	3110	-	-
		EE Ben - OASDI Medicare - Certificated - Health Service	3301	3140	20,224.59	6,928.24
		EE Ben - OASDI Medicare - Certificated - Other General	3301	2100	3,632.95	1,278.82
		EE Ben - OASDI Medicare - Classified			57,142.80	19,695.97
		EE Ben - OASDI Medicare - Classified - Instruction	3302	1000	13,573.58	4,155.86
		EE Ben - OASDI Medicare - Classified - Instructional Su	3302	2100	8,802.47	3,087.77
		EE Ben - OASDI Medicare - Classified - School Adminis	3302	2700	19,652.65	6,875.76
		EE Ben - OASDI Medicare - Classified - Pupil Transport	3302	3600	-	-
		EE Ben - OASDI Medicare - Classified - Food Services	3302	3700	-	-
		EE Ben - OASDI Medicare - Classified - Plant Maintenar	3302	8100	13,910.69	5,012.30
		EE Ben - OASDI Medicare - Classified - Other General A	3302	2100	1,203.42	564.27
		EE Ben - Retirement in Lieu of OASDI - Cert			-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - Instructio	3301	1000	-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - Instructio	3301	2420	-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - School Ac	3301	2700	-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - Guidance	3301	3110	-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - Health Se	3301	3140	-	-
		EE Ben - Retirement in Lieu of OASDI - Cert - Other Gen	3301	2100	-	-
		EE Ben - Retirement in Lieu of OASDI - Classified			30,012.20	2,901.76
		EE Ben - Retirement in Lieu of OASDI - Class - Instructi	3302	1000	7,129.03	612.27
		EE Ben - Retirement in Lieu of OASDI - Class - Instructi	3302	2100	4,623.18	454.91
		EE Ben - Retirement in Lieu of OASDI - Class - School A	3302	2700	10,321.85	1,012.99
		EE Ben - Retirement in Lieu of OASDI - Class - Pupil Tra	3302	3600	-	-
		EE Ben - Retirement in Lieu of OASDI - Class - Food Se	3302	3700	-	-
		EE Ben - Retirement in Lieu of OASDI - Class - Plant Ma	3302	8100	7,306.09	738.45
		EE Ben - Retirement in Lieu of OASDI - Class - Other G	3302	2100	632.06	83.13
		EE Ben - Health & Welfare Benefits - Certificated			2,241,896.24	926,477.78
		EE Ben - Health & Welfare Benefits - Cert - Instruction	3401	1000	1,856,752.99	765,604.68
		EE Ben - Health & Welfare Benefits - Cert - Instructional	3401	2420	-	-
		EE Ben - Health & Welfare Benefits - Cert - School Adm	3401	2700	136,964.33	58,512.97
		EE Ben - Health & Welfare Benefits - Cert - Guidance &	3401	3110	-	-
		EE Ben - Health & Welfare Benefits - Cert - Health Servi	3401	3140	210,387.06	86,410.45
		EE Ben - Health & Welfare Benefits - Cert - Other Gene	3401	2100	37,791.86	15,949.68
		EE Ben - Health & Welfare Benefits - Classified			1,358,071.76	561,231.73
		EE Ben - Health & Welfare Benefits - Class - Instruction	3402	1000	322,593.36	118,420.30
		EE Ben - Health & Welfare Benefits - Class - Instruction	3402	2100	209,201.87	87,985.18
		EE Ben - Health & Welfare Benefits - Class - School Ad	3402	2700	467,070.33	195,923.15
		EE Ben - Health & Welfare Benefits - Class - Pupil Trans	3402	3600	-	-
		EE Ben - Health & Welfare Benefits - Class - Food Servi	3402	3700	-	-
		EE Ben - Health & Welfare Benefits - Class - Plant Main	3402	8100	330,605.28	142,824.37
		EE Ben - Health & Welfare Benefits - Class - Other Gen	3402	2100	28,600.92	16,078.73
		EE Ben - Unemployment Insurance - Certificated			8,131.53	1,769.67
		EE Ben - Unemployment Insurance - Cert - Instruction	3501	1000	6,734.59	1,462.38
		EE Ben - Unemployment Insurance - Cert - Instructional	3501	2420	-	-
		EE Ben - Unemployment Insurance - Cert - School Adm	3501	2700	496.78	111.77
		EE Ben - Unemployment Insurance - Cert - Guidance &	3501	3110	-	-
		EE Ben - Unemployment Insurance - Cert - Health Servi	3501	3140	763.09	165.05
		EE Ben - Unemployment Insurance - Cert - Other Gener	3501	2100	137.07	30.47
		EE Ben - Unemployment Insurance - Classified			2,791.99	607.62
		EE Ben - Unemployment Insurance - Class - Instruction	3502	1000	663.20	128.21
		EE Ben - Unemployment Insurance - Class - Instruction	3502	2100	430.09	95.26
		EE Ben - Unemployment Insurance - Class - School Ad	3502	2700	960.23	212.12
		EE Ben - Unemployment Insurance - Class - Pupil Trans	3502	3600	-	-
		EE Ben - Unemployment Insurance - Class - Food Servi	3502	3700	-	-
		EE Ben - Unemployment Insurance - Class - Plant Main	3502	8100	679.67	154.63
		EE Ben - Unemployment Insurance - Class - Other Gene	3502	2100	58.80	17.41
		EE Ben - Workers' Compensation - Certificated			215,514.35	103,357.48
		EE Ben - Workers' Compensation - Cert - Instruction	3601	1000	178,490.38	85,410.54
		EE Ben - Workers' Compensation - Cert - Instructional L	3601	2420	-	-
		EE Ben - Workers' Compensation - Cert - School Admin	3601	2700	13,166.43	6,527.68
		EE Ben - Workers' Compensation - Cert - Guidance & C	3601	3110	-	-
		EE Ben - Workers' Compensation - Cert - Health Service	3601	3140	20,224.59	9,639.91
		EE Ben - Workers' Compensation - Cert - Other Genera	3601	2100	3,632.95	1,779.34
		EE Ben - Workers' Compensation - Classified			57,142.80	27,404.84
		EE Ben - Workers' Compensation - Class - Instruction	3602	1000	13,573.58	5,782.44
		EE Ben - Workers' Compensation - Class - Instructional	3602	2100	8,802.47	4,296.30
		EE Ben - Workers' Compensation - Class - School Adm	3602	2700	19,652.65	9,566.89

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		EE Ben - Workers' Compensation - Class - Pupil Transp	3602	3600	-	-
		EE Ben - Workers' Compensation - Class - Food Service	3602	3700	-	-
		EE Ben - Workers' Compensation - Class - Plant Mainte	3602	8100	13,910.69	6,974.09
		EE Ben - Workers' Compensation - Class - Other Gener	3602	2100	1,203.42	785.12
		EE Ben - OPEB, Allocated			-	-
		EE Ben - OPEB, Allocated - Instruction	3701	1000		
		EE Ben - OPEB, Allocated - School Administration	3701	2700		
		EE Ben - OPEB, Allocated - Pupil Transportation	3701	3600		
		EE Ben - OPEB, Allocated - Food Services	3701	3700		
		EE Ben - OPEB, Allocated - Plant Maintenance & Opera	3701	8100		
		EE Ben - OPEB, Allocated - Other General Administratic	3701	2100		
		EE Ben - OPEB, Active Employees			3,026,437.00	880,000.00
		EE Ben - OPEB, Active Emp - Instruction	3702	1000	2,421,149.60	704,000.00
		EE Ben - OPEB, Active Emp - Instructional Supervision	3702	2100		
		EE Ben - OPEB, Active Emp - School Administration	3702	2700	302,643.70	88,000.00
		EE Ben - OPEB, Active Emp - Pupil Transportation	3702	3600		
		EE Ben - OPEB, Active Emp - Food Services	3702	3700		
		EE Ben - OPEB, Active Emp - Plant Maintenance & Ope	3702	8100	302,643.70	88,000.00
		EE Ben - OPEB, Active Emp - Other General Administra	3702	2100		
		EE Ben - Other Employment Benefits - Certificated			-	-
		EE Ben - Other Emp Benefits - Cert - Instruction	3901	1000		
		EE Ben - Other Emp Benefits - Cert - Instructional Librar	3901	2420		
		EE Ben - Other Emp Benefits - Cert - School Administra	3901	2700		
		EE Ben - Other Emp Benefits - Cert - Guidance & Couns	3901	3110		
		EE Ben - Other Emp Benefits - Cert - Health Services	3901	3140		
		EE Ben - Other Emp Benefits - Cert - Other General Adr	3901	2100		
		EE Ben - Other Employment Benefits - Classified			-	-
		EE Ben - Other Emp Benefits - Class - Instruction	3902	1000		
		EE Ben - Other Emp Benefits - Class - Instructional Sup	3902	2100		
		EE Ben - Other Emp Benefits - Class - School Administr	3902	2700		
		EE Ben - Other Emp Benefits - Class - Pupil Transporta	3902	3600		
		EE Ben - Other Emp Benefits - Class - Food Services	3902	3700		
		EE Ben - Other Emp Benefits - Class - Plant Maintenanc	3902	8100		
		EE Ben - Other Emp Benefits - Class - Other General Ac	3902	2100		
		TOTAL EMPLOYEE BENEFITS			10,370,262.49	3,652,971.41
	4)	Books & Supplies				
		Approved Textbooks and Core Curricula Materials	4100	1000	500,000.00	319,998.03
		Books and Other Reference Materials	4200	1000	40,000.00	1,422.82
		Materials and Supplies	4300	1000	430,000.00	117,204.80
		Noncapitalized Equipment	4400	1000	989,951.00	503,143.50
		Other Supplies	4300	2700	410,000.00	159,034.53
		Pupil Transportation	4300	3600		
		Food Service Supplies	4700	3700	625,415.62	126,677.78
		TOTAL BOOKS AND SUPPLIES			2,995,366.62	1,227,481.46
	5)	Services and Other Operating Expenses				
		Personal Services- School Administration	5800	2700	-	-
		Personal Services- Other Gen Administration	5800	7200		
		Travel and Conference - School Administration	5200	2700	115,000.00	19,224.29
		Travel and Conference - Other Gen Administration	5200	7200		
		Due and Memberships - School Administration	5300	2700	400,000.00	486,117.69
		Due and Memberships - Other Gen Administratin	5300	7200		
		Insurance-School Administration	5400	2700		
		Insurance - Other General Administration	5400	7200	226,574.01	118,215.01
		Operation and Housekeeping Services	5500	8100	1,739,020.00	241,560.67
		Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8700	887,040.00	173,522.61
		Transfers of Direct Cost - School Administration	5800	2700		
		Transfers of Direct Cost - Other General Admin	5800	7200		
		Professional Consulting Services& Operating Exp	5800	1000	1,421,049.82	532,176.75
		Professional Consulting Services& Operating Exp	5800	2100	1,218,770.96	391,025.45
		Communications - School Administration	5900	2700	69,120.00	14,678.39
		Communications - Other General Administration	5900	7200	17,280.00	3,669.60
		TOTAL SERVICES AND OTHER OPERATING EXPENSES			6,093,854.78	1,980,190.46
	6)	Depreciation				
		Depreciation Expense - Instruction	6900	1000	702,775.23	
		Depreciation Expense - Instructional Superv & Admin	6900	2100		
		TOTAL DEPRECIATION			702,775.23	-
	7)	Other Outgo (excluding Transfers of Indirect Costs)				
		Tuition				
		Tuition for Intruction Under Interdistrict Attendance Agre	7110	9200		

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Tuition, Excess Costs, and/or Deficit Payments					
	Payments to Districts or Charter School	7141	9200		
	Payments to County Offices	7142	9200		
	Payments to JPAs	7143	9200		
Other Transfers Out					
	All Other Transfers	7281-7283	9200		
	All Other Transfers Out to All Others	7299	9200		
Debt Service					
	Debt Service-Interest	7438	9100		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				-	-
8) OTHER OUTGO-TRANSFERS OF INDIRECT COSTS					
	Transfers of Indirect Cost	7310			
	Transfers of Indirect Cost-Interfund	7350			
TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS				-	-
Direct Support/Indirect Costs/All Other Financing Uses					
	Indirect Cost (total supervisory oversight fees only)	5800	2700	329,011.42	102,693.35
	Indirect Cost (total supervisory oversight fees only)	5800	7200		
TOTAL Direct Support/Indirect Costs/All Other Financing Uses				329,011.42	102,693.35
All Other Financing Uses					
		7699	9100		
TOTAL EXPENSES				39,295,212.49	13,167,981.90
CHECK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO				-	-
CHECK: DETAILS OF EXPENSES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OR \$ IN OTHER FINANCING USES				-	-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: El Camino Real Charter High
 (continued)
CDS #: 19-64733-1932623
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 1314
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF/Revenue Limit Sources				
State Aid - Current Year	8011	19,478,170.50	-	19,478,170.50
Education Protection Account State Aid - Current Year	8012	5,354,735.50	-	5,354,735.50
State Aid - Prior Years	8019	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	8,068,236.00	-	8,068,236.00
Other LCFF/Revenue Limit Transfers	8091, 8097			-
Total, LCFF/Revenue Limit Sources		32,901,142.00	-	32,901,142.00
2. Federal Revenues				
Every Student Succeeds Act (Title I-V)	8290	-	406,301.00	406,301.00
Special Education - Federal	8181, 8182	-	-	-
Child Nutrition - Federal	8220	-	325,000.00	325,000.00
Donated Food Commodities	8221			-
Other Federal Revenues	8110, 8260-8299	-	764,600.17	764,600.17
Total, Federal Revenues		-	1,495,901.17	1,495,901.17
3. Other State Revenues				
Special Education - State	StateRevSE	-	-	-
All Other State Revenues	StateRevAO	1,891,662.62	25,000.00	1,916,662.62
Total, Other State Revenues		1,891,662.62	25,000.00	1,916,662.62
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,533,947.35	2,149,227.44	3,683,174.79
Total, Local Revenues		1,533,947.35	2,149,227.44	3,683,174.79
5. TOTAL REVENUES		36,326,751.97	3,670,128.61	39,996,880.58

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

Charter School Name: El Camino Real Charter High
 (continued)
CDS #: 19-64733-1932623
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 1314
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
B. EXPENDITURES				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	11,001,821.15	1,307,860.53	12,309,681.67
Certificated Pupil Support Salaries	1200	404,731.45	990,067.83	1,394,799.28
Certificated Supervisors' and Administrators' Salaries	1300	845,627.04	62,402.87	908,029.92
Other Certificated Salaries	1900	250,548.02	-	250,548.02
Total, Certificated Salaries		12,502,727.66	2,360,331.23	14,863,058.89
2. Non-certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	558,210.30	377,898.35	936,108.65
Non-certificated Support Salaries	2200	959,357.82	-	959,357.82
Non-certificated Supervisors' and Administrators' Sal.	2300	607,066.66	-	607,066.66
Clerical and Office Salaries	2400	1,336,262.66	19,092.49	1,355,355.15
Other Non-certificated Salaries	2900	82,994.79	-	82,994.79
Total, Non-certificated Salaries		3,543,892.23	396,990.84	3,940,883.07
3. Employee Benefits				
STRS	3101-3102	2,035,444.06	384,261.92	2,419,705.99
PERS	3201-3202	482,660.05	66,525.47	549,185.53
OASDI / Medicare / Alternative	3301-3302	427,493.20	63,892.10	491,385.30
Health and Welfare Benefits	3401-3402	2,994,643.90	605,324.10	3,599,968.00
Unemployment Insurance	3501-3502	9,242.87	1,680.65	10,923.52
Workers' Compensation Insurance	3601-3602	232,675.99	39,981.17	272,657.16
OPEB, Allocated	3701-3702	3,026,437.00	-	3,026,437.00
OPEB, Active Employees	3751-3752	-	-	-
Other Employee Benefits	3901-3902	-	-	-
Total, Employee Benefits		9,208,597.07	1,161,665.42	10,370,262.49
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	500,000.00	-	500,000.00
Books and Other Reference Materials	4200	40,000.00	-	40,000.00
Materials and Supplies	4300	840,000.00	-	840,000.00
Noncapitalized Equipment	4400	989,951.00	-	989,951.00
Food	4700	415.62	625,000.00	625,415.62
Total, Books and Supplies		2,370,366.62	625,000.00	2,995,366.62
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-	-	-
Travel and Conferences	5200	115,000.00	-	115,000.00
Dues and Memberships	5300	400,000.00	-	400,000.00
Insurance	5400	226,574.01	-	226,574.01
Operations and Housekeeping Services	5500	1,739,020.00	-	1,739,020.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	887,040.00	-	887,040.00
Transfers of Direct Costs	5700-5799	-	-	-
Professional/Consulting Services and Operating Expend.	5800	2,389,538.82	579,293.37	2,968,832.20
Communications	5900	86,400.00	-	86,400.00
Total, Services and Other Operating Expenditures		5,843,572.83	579,293.37	6,422,866.20

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report**

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 (continued)
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Charter Approving Entity: Los Angeles Unified
County: Los Angeles
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Period Covered: 7/1/2018 - 6/30/2019

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

Description	Object Code	1st Interim Projection		
		Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			-
Buildings and Improvements of Buildings	6200			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-
Equipment	6400			-
Equipment Replacement	6500			-
Depreciation Expense (for accrual basis only)	6900	702,775.23	-	702,775.23
Total, Capital Outlay		702,775.23	-	702,775.23
7. Other Outgo				
Tuition to Other Schools	7110-7143			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-
All Other Transfers	7281-7299			-
Transfers of Indirect Costs	7300-7399			-
Debt Service:				
Interest	7438	-	-	-
Principal (for modified accrual basis only)	7439			-
Total, Other Outgo		-	-	-
8. TOTAL EXPENDITURES		34,171,931.64	5,123,280.85	39,295,212.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,154,820.33	(1,453,152.24)	701,668.08
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			-
2. Less: Other Uses	7630-7699			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,453,152.24)	1,453,152.24	-
4. TOTAL OTHER FINANCING SOURCES / USES		(1,453,152.24)	1,453,152.24	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		701,668.08	-	701,668.08
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	11,966,951.70		11,966,951.70
b. Adjustments to Beginning Balance	9793, 9795			-
c. Adjusted Beginning Balance		11,966,951.70	-	11,966,951.70
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,668,619.78	-	12,668,619.78

Coversheet

Discuss and Possible Approval of Resolution re Administrative Panel

Section: IV. School Business
Item: C. Discuss and Possible Approval of Resolution re Administrative Panel
Purpose: Vote
Submitted by:
Related Material: Resolution Re Administrative Panel.pdf

**BOARD OF DIRECTORS
EL CAMINO REAL ALLIANCE**

**RESOLUTION
RE: ADMINISTRATIVE PANEL**

The Board of Directors (“Board”) of El Camino Real Alliance (“ECRA”), a tax exempt, California nonprofit public benefit corporation doing business as El Camino Real Charter High School, does hereby adopt the following resolution.

WHEREAS, the ECRA’s Charter Petition requires that, in the event expulsion of a student is considered, due process requires that the student be allowed a hearing before an Administrative Panel; and

WHEREAS, the Charter Petition further provides that the Board is to appoint the members of the Administrative Panel; and

WHEREAS, the Charter Petition also provides that the Administrative Panel is to be comprised of at least three (3) members who are certificated employees and neither a teacher of the pupil nor a member of the Board;

NOW, THEREFORE, BE IT RESOLVED that the Board appoints the following certificated employees to serve on the Administrative Panel for the 2018-2019 school year. The term of this Administrative Panel shall terminate on June 30, 2019. The Board further appoints the following alternates, in the event a member of the Administrative Panel is unavailable to serve, is a teacher of the pupil, or otherwise conflicted from serving on the Administrative Panel as to a particular pupil. Finally, the Board appoints the Executive Director to select the alternate(s) to serve on the Administrative Panel in the event an alternate(s) is required.

Administrative Panel

Alternates

PASSED AND ADOPTED by the Board of Directors of El Camino Real Alliance at a meeting held on December 13, 2018.

* * *

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution by the following vote at a regular Board meeting this 13th day of December, 2018.

By: _____
Beatriz Chen, Secretary

Coversheet

Discuss and Possible Approval of Resolution Re Recognition of AFSCME

Section:	IV. School Business
Item:	D. Discuss and Possible Approval of Resolution Re Recognition of AFSCME
Purpose:	Vote
Submitted by:	
Related Material:	Resolution Re AFSCME.pdf

**BOARD OF DIRECTORS
EL CAMINO REAL ALLIANCE**

RESOLUTION

**RE: RECOGNITION OF THE
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES,
DISTRICT COUNCIL 36 (AFSCME)**

The Board of Directors (“Board”) of El Camino Real Alliance (“ECRA”), a tax exempt, California nonprofit public benefit corporation doing business as El Camino Real Charter High School, does hereby adopt the following resolution.

WHEREAS, the American Federation of State, County and Municipal Employees, District Council 36 (“AFSCME”) filed a request for recognition as the exclusive representative for “all full-time and part-time classified employees of El Camino Real Charter High School as defined in California Education Code 45100 et seq., except those specifically excluded by EERA Section 3543.4”; and

WHEREAS, the Public Employment Relations Board (“PERB”) has determined, after reviewing the proof of support submitted, that AFSCME has sufficient support to meet the requirements of PERB Regulation 33050(b);

NOW, THEREFORE, BE IT RESOLVED that, pursuant to PERB Regulation 33190, that the ECRA’s Board of Directors recognizes AFSCME as the exclusive representative of “all full-time and part-time classified employees of El Camino Real Charter High School as defined in California Education Code 45100 et seq., except those specifically excluded by EERA Section 3543.4.”

PASSED AND ADOPTED by the Board of Directors of El Camino Real Alliance at a meeting held on December 13, 2018, by the following vote:

- AYES:
- NAYS:
- ABSENT:
- ABSTAIN:

* * *

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution by the following vote at a regular Board meeting this 13th day of December, 2018.

By: _____
Beatriz Chen, Secretary