

COST CTR	El Camino Real Charter High School			
	FY19 2ND INTERIM REPORT			
	FI CHARTER SCHOOL - FUND 62			
	DUE DATE - MARCH 01, 2019 - (FRIDAY)			
	BALANCE SHEET - FULL ACCRUAL			FY19 2ND INTERIM PROJECTION
	A) ASSETS		Object Codes	
	1) Cash			
	a) In County Treasury (don't put your \$ here if they are not in LACOE)		9110	
	1) Fair Value Adjustment to Cash in County Treasury		9111	
	b) In Banks		9120	5,937,923.00
	c) In Revolving Fund		9130	
	d) with Fiscal Agent		9135	
	e) collection awaiting deposit		9140	
	2) Investments		9150	7,791,911.00
	3) Accounts Receivable		9200	3,556,069.00
	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	2,019,964.00
	b) Land Improvements		9420	168,345.00
	c) Less - Accumulated Depreciation-Land Improvements		9425	(161,685.00)
	d) Buildings		9430	4,200,323.00
	e) Less - Accumulated Depreciation-Buildings		9435	(523,120.00)
	f) Equipment		9440	1,063,550.00
	g) Less - Accumulated Depreciation-Equipment		9445	(988,643.00)
	h) Work in Progress		9450	360,000.00
	10) TOTAL ASSETS			23,624,637.00
	B. DEFERRED OUTFLOWS OF RESOURCES			
	1) Deferred Outflows Of Resources		9490	
	2) TOTAL DEFERRED OUTFLOWS			-
	C. LIABILITIES			
	1) Accounts Payable		9500	1,686,323.30
	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			11,391,973.30
	D. DEFERRED INFLOWS OF RESOURCES			
	1) Deferred Inflows of Resources		9690	
	2) TOTAL DEFERRED INFLOWS			-
	E. NET POSITION, June 30			12,232,663.70

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	2nd Interim Projection		
		Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF/Revenue Limit Sources				
State Aid - Current Year	8011	19,245,214.00		19,245,214.00
Education Protection Account State Aid - Current Year	8012	5,284,807.00		5,284,807.00
State Aid - Prior Years	8019	-		-
Charter Schools Funding in lieu of Property Taxes	8096	7,962,871.00		7,962,871.00
Other LCFF/Revenue Limit Transfers	8091, 8097			-
Total, LCFF/Revenue Limit Sources		32,492,892.00	-	32,492,892.00
2. Federal Revenues				
Every Student Succeeds Act (Title I-V)	8290	-	431,115.00	431,115.00
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	-	764,029.00	764,029.00
Total, Federal Revenues		-	1,520,144.00	1,520,144.00
3. Other State Revenues				
Special Education - State	StateRevSE	-	-	-
All Other State Revenues	StateRevAO	1,932,608.00	25,000.00	1,957,608.00
Total, Other State Revenues		1,932,608.00	25,000.00	1,957,608.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,622,057.00	2,262,179.00	3,884,236.00
Total, Local Revenues		1,622,057.00	2,262,179.00	3,884,236.00
5. TOTAL REVENUES		36,047,557.00	3,807,323.00	39,854,880.00

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Description	Object Code	2nd Interim Projection		
		Unrestricted	Restricted	Total
B. EXPENDITURES				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	10,996,347.00	1,313,335.00	12,309,682.00
Certificated Pupil Support Salaries	1200	623,654.00	771,145.00	1,394,799.00
Certificated Supervisors' and Administrators' Salaries	1300	845,627.00	62,403.00	908,030.00
Other Certificated Salaries	1900	250,548.00	-	250,548.00
Total, Certificated Salaries		12,716,176.00	2,146,883.00	14,863,059.00
2. Non-certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	558,211.00	377,898.00	936,109.00
Non-certificated Support Salaries	2200	959,358.00	-	959,358.00
Non-certificated Supervisors' and Administrators' Sal.	2300	607,067.00	-	607,067.00
Clerical and Office Salaries	2400	1,336,263.00	19,092.00	1,355,355.00
Other Non-certificated Salaries	2900	82,995.00	-	82,995.00
Total, Non-certificated Salaries		3,543,894.00	396,990.00	3,940,884.00
3. Employee Benefits				
STRS	3101-3102	2,070,193.00	349,513.00	2,419,706.00
PERS	3201-3202	482,661.00	66,525.00	549,186.00
OASDI / Medicare / Alternative	3301-3302	431,239.00	60,797.00	492,036.00
Health and Welfare Benefits	3401-3402	3,030,572.00	569,396.00	3,599,968.00
Unemployment Insurance	3501-3502	9,367.00	1,557.00	10,924.00
Workers' Compensation Insurance	3601-3602	235,771.00	36,886.00	272,657.00
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		9,286,240.00	1,084,674.00	10,370,914.00
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	1,016,395.00	-	1,016,395.00
Food	4700	2,526.00	625,000.00	627,526.00
Total, Books and Supplies		2,398,921.00	625,000.00	3,023,921.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-	-	-
Travel and Conferences	5200	115,000.00	-	115,000.00
Dues and Memberships	5300	424,736.00	-	424,736.00
Insurance	5400	226,574.00	-	226,574.00
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	2,632,987.00	575,857.00	3,208,844.00
Communications	5900	86,400.00	-	86,400.00
Total, Services and Other Operating Expenditures		6,111,757.00	575,857.00	6,687,614.00

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Description	Object Code	2nd 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	702,776.00	-	702,776.00
Total, Capital Outlay		702,776.00	-	702,776.00
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		34,759,764.00	4,829,404.00	39,589,168.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,287,793.00	(1,022,081.00)	265,712.00
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	(1,022,081.00)	1,022,081.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(1,022,081.00)	1,022,081.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		265,712.00	-	265,712.00

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Description	Object Code	2nd Interim Projection		
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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.)		12,232,663.70	-	12,232,663.70
Components of Ending Fund Balance :				
a. Nonspendable				
Revolving Cash (equals object 9130)	9711			-
Stores (equals object 9320)	9712			-
Prepaid Expenditures (equals object 9330)	9713			-
All Others	9719			-
b. Restricted	9740		-	-
c. Committed				
Stabilization Arrangements	9750			-
Other Commitments	9760			-
d. Assigned				-
Other Assignments	9780			-
e. Unassigned/Unappropriated				-
Reserve for Economic Uncertainties	9789	-		-
Unassigned/Unappropriated Amount	9790	12,232,663.70	-	12,232,663.70