ESP-CA

EdTec Network : El Camino Real Charter High School

Balance Sheet

End of Feb 2017

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
9120-ECRCHS - Cash in Bank - El Camino Real Charter High School	
9121-0566 - Cash in Bank - ECRCHS : PacWest Bank checking #0566 (main)	$3,259,290.70
9121-0582-ECRCHS - Pacific West - Checking 2	$67,459.13
9121-0854 - Cash in Bank - ECRCHS : Hanmi checking #0854 (main/student)	$268,967.75
9121-0862 - Cash in Bank - ECRCHS : Hanmi deposit #0862 (main deposit)	$6,911,371.62
9121-5659 - Pacific West - Checking 4	$82,581.14
9121-5675 - Pacific West - Checking 3	$28,130.17
9122-0870 - Cash in Bank - ECRCHS : Hanmi checking #0870 (ASB Trust)	$147,297.78
9129-ECRHS-Investments #7671 - Schwab	$467,952.53
Total - 9120-ECRCHS - Cash in Bank - El Camino Real Charter High School	$11,233,050.82
Total Bank	$11,233,050.82
Accounts Receivable	
9200 - Accounts Receivable	
9201 - Employee Advances	$912.70
9212 - AR - Title II	$1,096.00
9226 - AR- Child Nutrition (Federal)	$20,755.55
9246 - AR - Child Nutrition (State)	$1,817.03
9251 - AR - Gen Purpose prior yr adjustment (Due from District)	$274,305.00
9252 - AR - Gen Purpose/Categ/SHI PY Adj (Due from Co)	$44,923.00
Total - 9200 - Accounts Receivable	$343,809.28
Total Accounts Receivable	$343,809.28
Other Current Asset	
9150 - Investments	$5,584,396.81
Total Other Current Asset	$5,584,396.81
Total Current Assets	$17,161,256.91
Fixed Assets	
9410 - Land	$2,019,963.89
9420 - Land Improvements	$156,235.25
9425 - Accumulated Depreciation - Land Improvements	($156,235.25)
9430 - Buildings	$1,659,092.78
9431 - Fixed Asset - Building Improvements	$139,467.91
9435 - Accumulated Depreciation-Buildings	($158,260.47)
9436 - Accumulated Depreciation - Building Improvements	($13,946.79)
9440 - Equipment	$1,023,324.06
9445 - Accumulated Depreciation-Equipment	($655,630.35)
9450 - Construction in Progress	$47,596.55
Total Fixed Assets	$4,061,607.58
Other Assets	
9360 - Other Asset - Deposits	$792.71
Total Other Assets	$792.71
Total ASSETS	$21,223,657.20
LIABILITIES & EQUITY	
Current Liabilities	
Accounts Payable	
9500 - Accounts Payable	
9500 - Accounts Payable	($627.63)
9516 - AP - Payable to County (prior yr adj)	$312,934.00
Total - 9500 - Accounts Payable	$312,306.37
Total Accounts Payable	$312,306.37
Other Current Liability	
9501 - Accrued Accounts Payable	$56,908.00

Financial Row	Amount
9546 - Payroll Liability - SUI	$1,408.20
9547 - Payroll Liability - SDI	$5,049.90
9570 - Wages Payable	($1,132.16)
9580 - 403B Payable	$38,953.46
9590 - Due to Grantor Governments	$16,643.00
9620 - Due to Student Groups/Other Agencies	
9620 - Due to Student Groups/Other Agencies	$132.00
9621 - Due to (From) School 1	$232,958.26
Total - 9620 - Due to Student Groups/Other Agencies	$233,090.26
9650 - Deferred Revenue	$46,000.00
Total Other Current Liability	$396,920.66
Total Current Liabilities	$709,227.03
Equity	
9781 - Temporarily Restricted	$5,228,778.00
Retained Earnings	$12,928,584.64
Net Income	$2,357,067.53
Total Equity	$20,514,430.17
Total LIABILITIES & EQUITY	$21,223,657.20

El Camino Real Charter High School

Monthly Cash Forecast
As of most recent monthly close

	2016/17 Actual & Projected													
	Jul Actual	**Aug** Actual	**Sep** Actual	**Oct** Actual	**Nov** Actual	**Dec** Actual	**Jan** Actual	**Feb** Actual	**Mar** Projected	**Apr** Projected	**May** Projected	**Jun** Projected	**Forecast**	**AP/AR**
Beginning Cash	**$7,481,424**	**8,360,625**	**7,785,720**	**8,430,358**	**8,700,557**	**8,750,211**	**8,958,126**	**10,361,046**	**11,233,051**	**9,078,089**	**9,772,063**	**9,236,758**		
Revenue														
LCFF Entitlement	413,405	1,868,557	2,906,225	2,315,818	2,315,818	2,315,818	3,674,391	2,770,707	1,729,134	3,340,536	1,998,178	1,998,178	30,386,911	2,740,147
Federal Income	41,274	82,548	55,032	110,641	55,032	202,836	108,907	89,288	179,206	136,621	78,860	78,860	1,216,658	(2,447)
Other State Income	123,930	241,560	160,693	165,470	225,166	320,649	709,619	585,109	(56,728)	235,424	403,966	235,424	3,654,208	303,926
Local Revenues	38,652	87,352	1,056,003	69,716	98,377	184,320	66,976	77,469	(88,603)	(0)	(0)	(0)	1,590,261	-
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	**617,260**	**2,280,017**	**4,177,954**	**2,661,644**	**2,694,393**	**3,023,623**	**4,559,893**	**3,522,574**	**1,763,009**	**3,712,581**	**2,481,003**	**2,312,461**	**36,848,038**	**3,041,625**
Expenses														
Compensation & Benefits	2,002,983	1,992,671	2,113,334	2,155,736	2,066,377	2,277,494	2,083,537	2,164,525	2,639,816	2,203,681	2,201,382	2,231,382	26,132,918	-
Books & Supplies	22,118	104,449	132,665	52,166	201,135	207,784	194,279	111,277	383,214	383,214	383,214	383,214	2,558,729	-
Services & Other Operating Expense	340,559	383,215	318,920	507,159	403,250	376,730	501,530	416,475	703,402	396,796	396,796	396,796	5,120,818	(20,809)
Capital Outlay	-	-	-	-	-	-	40,226	9,698	195,023	34,992	34,992	34,992	349,924	-
Total Expenses	**2,365,660**	**2,480,335**	**2,564,919**	**2,715,061**	**2,670,762**	**2,862,008**	**2,819,572**	**2,701,975**	**3,921,455**	**3,018,683**	**3,016,384**	**3,046,384**	**34,162,389**	**(20,809)**
Operating Cash Inflow (Outflow)	**(1,748,400)**	**(200,317)**	**1,613,035**	**(53,417)**	**23,631**	**161,615**	**1,740,321**	**820,599**	**(2,158,446)**	**693,898**	**(535,381)**	**(733,923)**	**2,685,649**	**3,062,434**
Revenues - Prior Year Accruals	2,953,183	147,100	-	180,208	-	-	849	(319,228)	343,581	76	76	76		
Expenses - Prior Year Accruals	(582,643)	(170,279)	(483)	-	-	-	-	312,934	(340,097)	-	-	-		
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable - Current Year	(325,147)	(4,381)	5,264	27	36,561	(89,325)	31,150	7,642	-	-	-	-		
Summerholdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-		
Loans Payable (Current)	(3,085)	(12,142)	31,174	32,751	347	(6,599)	(12,026)	4,058	-	-	-	-		
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Leases Payable	-	-	-	-	-	-	-	-	-	-	-	-		
Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-		
Other Balance Sheet Changes	585,292	(334,887)	(1,004,351)	110,630	(10,884)	142,224	(357,374)	46,000	-	-	-	-		
Ending Cash	**8,360,625**	**7,785,720**	**8,430,358**	**8,700,557**	**8,750,211**	**8,958,126**	**10,361,046**	**11,233,051**	**9,078,089**	**9,772,063**	**9,236,758**	**8,502,910**		

El Camino Real Charter High School
Budget vs. Actuals
As of most recent monthly close

	Actual						Budget					
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
SUMMARY												
Revenue												
LCFF Entitlement	2,315,818	3,674,391	2,770,707	18,580,739	19,572,345	(991,606)	30,894,433	30,386,911	30,386,911	-	(507,522)	11,806,172
Federal Revenue	202,836	108,907	89,288	745,559	833,274	(87,715)	1,082,894	1,215,645	1,216,658	1,013	133,764	471,099
Other State Revenues	320,649	709,619	585,109	2,532,196	2,100,075	432,122	2,706,821	3,644,709	3,654,208	9,499	947,386	1,122,011
Local Revenues	184,320	66,976	77,469	1,678,865	983,093	695,772	1,113,567	1,547,876	1,590,261	42,385	476,694	(88,603)
Fundraising and Grants	-	-	-	-	27,778	(27,778)	50,000	-	-	-	(50,000)	-
Total Revenue	**3,023,623**	**4,559,893**	**3,522,574**	**23,537,359**	**23,516,565**	**20,795**	**35,847,716**	**36,795,141**	**36,848,038**	**52,897**	**1,000,322**	**13,310,679**
Expenses												
Compensation and Benefits	2,277,494	2,083,537	2,164,525	16,856,657	18,101,668	1,245,011	27,341,723	26,132,918	26,132,918	-	1,208,806	9,276,261
Books and Supplies	207,784	194,279	111,277	1,025,873	1,777,187	751,314	2,477,513	2,558,729	2,558,729	-	(81,216)	1,532,856
Services and Other Operating Exper	376,730	501,530	416,475	3,247,838	3,387,620	139,782	5,225,762	5,089,483	5,120,818	(31,335)	104,944	1,872,980
Depreciation	-	-	-	-	-	-	238,281	143,422	143,422	0	94,859	143,422
Total Expenses	**2,862,008**	**2,779,346**	**2,692,277**	**21,130,368**	**23,266,474**	**2,136,106**	**35,283,279**	**33,924,552**	**33,955,887**	**(31,335)**	**1,327,392**	**12,825,519**
Operating Income	**161,615**	**1,780,547**	**830,297**	**2,406,991**	**250,090**	**2,156,901**	**564,437**	**2,870,589**	**2,892,151**	**21,562**	**2,327,715**	**485,160**
Fund Balance												
Beginning Balance (Unaudited)	16,829,519	16,991,133	18,771,681	17,194,987	17,194,987		17,194,987	17,194,987	17,194,987			
Audit Adjustment				962,376	962,376		-	962,376	962,376			
Beginning Balance (Audited)				18,157,363	18,157,363		17,194,987	18,157,363	18,157,363			
Operating Income	161,615	1,780,547	830,297	2,406,991	250,090		564,437	2,870,589	2,892,151			
Ending Fund Balance	**16,991,133**	**18,771,681**	**19,601,978**	**20,564,354**	**18,407,453**		**17,759,423**	**21,027,952**	**21,049,514**			
Capital Outlay	**-**	**40,226**	**9,698**	**49,924**	**-**		**300,000**	**340,226**	**349,924**			

El Camino Real Charter High School

Budget vs. Actuals
As of most recent monthly close

	Actual						Budget					
	Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
Detail												
Enrollment Summary							-					
9-12							3,675	3,520	3,520			
Total Enrolled							**3,675**	**3,520**	**3,520**	-	(156)	
ADA %												
9-12							95%	97%	97%			
Average							**95%**	**97%**	**97%**	-	2.44%	
ADA												
9-12							3491.25	3429.40	3429.40			
Total ADA							**3491.25**	**3429.40**	**3429.40**	-	(61.85)	

El Camino Real Charter High School

Budget vs. Actuals
As of most recent monthly close

		Actual						Budget					
		Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
REVENUE													
LCFF Entitlement													
8011	Charter Schools LCFF - State Aid	1,764,612	1,764,612	1,728,371	10,825,014	10,562,265	262,749	18,866,379	18,459,975	18,006,025	(453,950)	(860,353)	7,181,011
8012	Education Protection Account Entitlemer	-	1,358,573	-	2,717,145	2,717,145	1	5,398,345	5,302,709	5,302,709	-	(95,637)	2,585,564
8019	State Aid - Prior Years	-	-	6,294	6,294	-	6,294	-	-	-	-	-	(6,294)
8096	Charter Schools in Lieu of Property Taxe	551,206	551,206	1,036,042	5,032,286	6,292,935	(1,260,649)	6,629,709	6,624,228	7,078,177	453,950	448,468	2,045,891
	SUBTOTAL - LCFF Entitlement	2,315,818	3,674,391	2,770,707	18,580,739	19,572,345	(991,606)	30,894,433	30,386,911	30,386,911	0	(507,522)	11,806,172
8100	**Federal Revenue**	-	-	-									
8181	Special Education - Entitlement	55,032	55,032	88,275	487,258	626,720	(139,462)	686,190	661,360	661,360	-	(24,830)	174,102
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
8220	Child Nutrition Programs	31,027	44,293	-	75,320	82,021	(6,701)	147,638	312,500	312,500	-	164,862	237,180
8290	Medi-Cal Billing Option	-	8,183	1,013	9,196	-	9,196	-	8,183	9,196	1,013	9,196	-
8291	Title I	116,777	-	-	172,386	121,202	51,185	242,403	228,023	228,023	-	(14,380)	55,637
8292	Title II	-	1,399	-	1,399	3,332	(1,933)	6,664	5,579	5,579	-	(1,085)	4,180
8293	Title III	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Income	202,836	108,907	89,288	745,559	833,274	(87,715)	1,082,894	1,215,645	1,216,658	1,013	133,764	471,099
8300	**Other State Revenues**	-	-	-									
8311	Other State Apportionments - Current Ye	-	-	-	-	-	-	-	-	-	-	-	-
8319	Other State Apportionments - Prior Year	-	1,201	-	10,845	-	10,845	-	10,845	10,845	-	10,845	-
8380	Special Ed	-	-	-	-	-	-	-	-	-	-	-	-
8381	Special Education - Entitlement (State)	160,693	160,693	257,761	1,422,787	1,834,582	(411,794)	1,978,701	1,931,163	1,931,163	-	(47,538)	508,376
8382	Special Education Reimbursement (Stat	-	-	-	-	-	-	-	-	-	-	-	-
8520	Child Nutrition - State	2,617	3,880	-	6,497	7,151	(654)	12,871	12,500	12,500	-	(371)	6,003
8545	School Facilities Apportionments	-	-	-	-	-	-	-	-	-	-	-	-
8550	Mandated Cost Reimbursements	149,815	375,735	317,850	843,400	89,800	753,599	149,667	914,973	914,973	-	765,306	71,574
8560	State Lottery Revenue	-	175,633	-	175,633	168,542	7,091	565,583	648,156	648,156	-	82,574	472,523
8590	All Other State Revenue	7,523.08	(7,523.08)	9,499	73,035	-	73,035	-	127,071	136,570	9,499	136,570	63,535
	SUBTOTAL - Other State Income	320,649	709,619	585,109	2,532,196	2,100,075	432,122	2,706,821	3,644,709	3,654,208	9,499	947,386	1,122,011
8600	**Other Local Revenue**												
8634	Food Service Sales	56,640	6,476	8,513	73,249	63,093	10,156	113,567	64,736	73,249	8,513	(40,319)	-
8660	Interest	4	4	3	27	-	27	-	24	27	3	27	-
8662	Net Increase (Decrease) in the Fair Valu	(12,190)	(4,695)	-	(42,796)	-	(42,796)	-	(38,102)	(42,796)	(4,695)	(42,796)	-
8690	Other Local Revenue	184,785	60,399	38,564	1,559,632	920,000	639,632	1,000,000	1,521,067	1,559,632	38,564	559,632	-
8715	Option 3 SPED	150	-	-	150	-	150	-	150	150	-	150	-
8999	Uncategorized Revenue	(45,069)	4,793	30,389	88,603	-	88,603	-	-	-	-	-	(88,603)
	SUBTOTAL - Local Revenues	184,320	66,976	77,469	1,678,865	983,093	695,772	1,113,567	1,547,876	1,590,261	42,385	476,694	(88,603)
8800	**Donations/Fundraising**												
8803	Fundraising	-	-	-	-	27,778	(27,778)	50,000	-	-	-	(50,000)	-
	SUBTOTAL - Fundraising and Grants	-	-	-	-	27,778	(27,778)	50,000	-	-	-	(50,000)	-
TOTAL REVENUE		**3,023,623**	**4,559,893**	**3,522,574**	**23,537,359**	**23,516,565**	**20,795**	**35,847,716**	**36,795,141**	**36,848,038**	**52,897**	**1,000,322**	**13,310,679**

El Camino Real Charter High School
Budget vs. Actuals
As of most recent monthly close

		Actual						Budget					
		Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
EXPENSES													
Compensation & Benefits													
1000	**Certificated Salaries**	-	-	-									
1100	Teachers Salaries	1,001,268	874,531	877,360	7,293,717	7,601,486	307,769	11,402,228	10,948,641	10,948,641	-	453,587	3,654,924
1101	Teacher - Stipends	-	-	-	130	555,556	555,425	1,000,000	475,000	475,000	-	525,000	474,870
1150	Teacher - NBC Stipend	5,226	5,226	5,226	37,374	66,667	29,292	100,000	100,000	100,000	-	-	62,626
1160	Teacher - Auxilary & Summer School	11,692	22,609	27,981	267,915	266,667	(1,248)	100,000	400,000	400,000	-	(300,000)	132,085
1170	Teacher - Coverage	3,905	6,634	8,785	41,036	20,000	(21,036)	30,000	55,000	55,000	-	(25,000)	13,964
1180	Teacher - Extra Hours & Tutoring	3,492	2,731	6,457	36,984	166,667	129,683	250,000	277,350	277,350	-	(27,350)	240,366
1190	Teacher - PD	1,984	4,145	4,505	30,245	120,000	89,755	260,000	180,000	180,000	-	80,000	149,755
1200	Certificated Pupil Support Salaries	140,869	101,175	102,487	897,982	938,161	40,179	1,407,242	1,407,242	1,407,242	-	-	509,260
1300	Certificated Supervisor & Administrator S	81,011	89,386	88,269	577,368	590,575	13,208	885,863	899,243	899,243	-	(13,379)	321,875
1900	Certificated Other Salaries	24,977	20,013	20,013	165,827	162,986	(2,841)	244,479	244,479	244,479	-	-	78,652
	SUBTOTAL - Certificated Employees	**1,274,424**	**1,126,450**	**1,141,082**	**9,348,577**	**10,488,764**	**1,140,187**	**15,679,812**	**14,986,954**	**14,986,954**	**-**	**692,858**	**5,638,377**
2000	**Classified Salaries**												
2100	Classified Instructional Aide Salaries	97,375	56,223	84,787	511,024	626,121	115,097	939,181	975,069	975,069	-	(35,888)	464,045
2200	Classified Support Salaries	85,850	91,214	87,409	659,867	544,416	(115,452)	816,624	951,837	951,837	-	(135,213)	291,969
2300	Classified Supervisor & Administrator Sa	35,242	42,383	54,045	303,114	380,779	77,665	571,169	518,968	518,968	-	52,200	215,854
2400	Classified Clerical & Office Salaries	61,265	72,030	69,541	536,299	716,878	180,579	1,075,317	850,521	850,521	-	224,796	314,222
2900	Classified Other Salaries	7,538	3,520	9,412	39,419	183,333	143,914	275,000	103,899	103,899	-	171,101	64,479
	SUBTOTAL - Classified Employees	**287,271**	**265,370**	**305,194**	**2,049,725**	**2,451,527**	**401,802**	**3,677,290**	**3,400,294**	**3,400,294**	**-**	**276,996**	**1,350,569**
3000	**Employee Benefits**												
3100	STRS	155,078	137,087	139,619	1,127,900	1,183,512	55,612	1,972,520	1,885,359	1,885,359	-	87,162	757,459
3200	PERS	29,720	33,689	35,338	243,428	252,203	8,775	418,971	396,949	396,949	-	22,022	153,521
3300	OASDI-Medicare-Alternative	36,271	35,506	38,037	277,331	282,351	5,020	469,797	445,875	445,875	-	23,922	168,544
3400	Health & Welfare Benefits	299,403	284,864	304,703	2,307,372	2,432,000	124,629	3,648,000	3,568,275	3,568,275	-	79,725	1,260,904
3500	Unemployment Insurance	767	690	718	5,652	7,259	1,607	9,679	9,194	9,194	-	485	3,542
3600	Workers Comp Insurance	-	-	-	189,690	191,065	1,375	191,065	189,690	189,690	-	1,375	-
3700	Retiree Benefits	200,000	200,000	200,000	1,300,000	798,077	(501,923)	1,249,820	1,230,000	1,230,000	-	19,820	(70,000)
3900	Other Employee Benefits	(5,438)	(118)	(165)	6,983	14,910	7,927	24,769	20,328	20,328	-	4,441	13,345
	SUBTOTAL - Employee Benefits	**715,799**	**691,717**	**718,249**	**5,458,355**	**5,161,378**	**(296,978)**	**7,984,621**	**7,745,670**	**7,745,670**	**-**	**238,952**	**2,287,315**

El Camino Real Charter High School
Budget vs. Actuals
As of most recent monthly close

		Actual						Budget					
		Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
4000	**Books & Supplies**	-	-	-									
4100	Approved Textbooks & Core Curricula M	1,099	-	7,490	42,690	318,889	276,199	350,000	350,000	350,000	-	-	307,310
4200	Books & Other Reference Materials	3,888	-	935	5,782	25,256	19,474	27,720	27,720	27,720	-	-	21,938
4300	Materials & Supplies	-	(479)	-	10,616	48,770	38,154	53,528	53,528	53,528	-	-	42,912
4325	Instructional Materials & Supplies	23,520	6,090	14,517	155,634	231,676	76,042	254,279	254,279	254,279	-	-	98,644
4330	Office Supplies	44,460	23,897	10,205	131,684	136,581	4,897	204,871	204,871	204,871	-	-	73,187
4345	Non Instructional Student Materials & Su	7,749	44,776	27,862	204,022	339,038	135,016	508,557	508,557	508,557	-	-	304,535
4400	Noncapitalized Equipment	12,221	86,557	166	176,847	466,667	289,820	700,000	659,774	659,774	-	40,226	482,927
4710	Student Food Services	114,847	33,437	50,103	298,598	210,310	(88,288)	378,558	500,000	500,000	-	(121,442)	201,402
	SUBTOTAL - Books and Supplies	**207,784**	**194,279**	**111,277**	**1,025,873**	**1,777,187**	**751,314**	**2,477,513**	**2,558,729**	**2,558,729**	**-**	**(81,216)**	**1,532,856**

El Camino Real Charter High School

Budget vs. Actuals
As of most recent monthly close

		Actual						Budget					
		Dec	Jan	Feb	Actual YTD	Budget YTD	Variance (YTD less Budget)	Approved Budget	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Variance (Budget vs. Current Forecast)	Forecast Remaining
5000	**Services & Other Operating Expenses**												
5100	Subagreements for Services	-	-	-	-	-	-	-	-	-	-	-	-
5200	Travel & Conferences	9,568	4,669	10,213	47,927	120,000	72,073	200,000	102,000	100,000	2,000	100,000	52,073
5300	Dues & Memberships	(3,222)	27,219	6,622	155,943	100,000	(55,943)	150,000	150,000	155,943	(5,943)	(5,943)	-
5400	Insurance	-	-	-	181,091	181,091	-	181,091	181,091	181,091	-	-	-
5500	Operations & Housekeeping	166,486	(27,168)	34,007	539,077	380,093	(158,985)	633,488	633,488	633,488	-	-	94,410
5605	Equipment Leases	6,231	191	1,766	25,163	50,903	25,739	76,354	76,354	76,354	-	-	51,190
5610	Rent	4,964	-	9,812	24,949	300,000	275,051	450,000	450,000	450,000	-	-	425,051
5631	Other Rentals, Leases and Repairs 1	3,318	15,747	4,204	46,409	210,344	163,935	315,515	315,515	315,515	-	-	269,107
5808	Service 3	-	-	85	85	-	(85)	-	-	-	-	-	(85)
5809	Banking Fees	936	5,751	(13,548)	31,921	23,103	(8,819)	38,505	50,000	50,000	-	(11,496)	18,079
5812	Business Services	3,463	38,633	2,683	107,994	135,833	27,839	203,750	221,750	221,750	-	(18,000)	113,756
5815	Consultants - Instructional	52,505	128,385	108,053	549,356	500,000	(49,356)	750,000	550,000	550,000	-	200,000	644
5820	Consultants - Non Instructional - Custom	49,403	115,607	83,545	400,607	466,667	66,059	700,000	550,000	550,000	-	150,000	149,393
5824	District Oversight Fees	23,889	23,889	43,868	217,064	179,188	(37,876)	308,944	303,869	303,869	-	5,075	86,805
5830	Field Trips Expenses	8,958	13,754	17,374	109,838	180,000	70,162	300,000	300,000	300,000	-	-	190,162
5839	Fundraising Expenses	-	-	-	-	30,000	30,000	50,000	-	-	-	50,000	-
5845	Legal Fees	1,142	108,171	9,348	244,225	133,333	(110,892)	200,000	500,000	500,000	-	(300,000)	255,775
5848	Licenses and Other Fees	-	-	22,232	22,232	-	(22,232)	-	-	22,232	(22,232)	(22,232)	-
5851	Marketing and Student Recruiting	-	-	-	2,900	6,867	3,967	10,300	10,300	10,300	-	-	7,400
5861	Prior Yr Exp (not accrued)	9,714	712	5,161	81,771	-	(81,771)	-	76,611	81,771	(5,161)	(81,771)	-
5872	Special Education Encroachment	43,145	43,145	69,207	382,009	323,533	(58,476)	557,815	518,505	518,505	-	39,310	136,496
5898	Bad Debt Expense	-	-	-	0	-	(0)	-	0	0	-	(0)	-
5899	Miscellaneous Operating Expenses	(4,360)	(12)	(1,876)	5,603	-	(5,603)	-	-	-	-	-	(5,603)
5900	Communications	592	2,837	3,718	71,673	66,667	(5,006)	100,000	100,000	100,000	-	-	28,327
	SUBTOTAL - Services & Other Operati	**376,730**	**501,530**	**416,475**	**3,247,838**	**3,387,620**	**139,782**	**5,225,762**	**5,089,483**	**5,120,818**	**(31,335)**	**104,944**	**1,872,980**
6000	**Capital Outlay**												
6100	Sites & Improvement of Sites	-	-	-	-	-	-	-	-	-	-	-	-
6200	Buildings & Improvement of Buildings	-	-	-	-	180,000	180,000	300,000	300,000	300,000	-	-	300,000
6400	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6410	Computers (capitalizable items)	-	40,226	9,698	49,924	-	(49,924)	-	40,226	49,924	(9,698)	(49,924)	-
6420	Furniture (capitalizable items)	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Capital Outlay	**-**	**40,226**	**9,698**	**49,924**	**180,000**	**130,076**	**300,000**	**340,226**	**349,924**	**(9,698)**	**(49,924)**	**300,000**
TOTAL EXPENSES		**2,862,008**	**2,819,572**	**2,701,975**	**21,180,292**	**23,446,474**	**2,266,183**	**35,344,999**	**34,121,356**	**34,162,389**	**(41,033)**	**1,182,610**	**12,982,097**
Depreciation Calculation													
	Prior Year (Yr 0 or before) Depreciation Impact							**178,280**	**137,835**	**137,835**	-	40,445	137,835
	Forecasted Depreciation Impact (2016-17)							**60,000**	**5,587**	**5,587**	(0)	54,413	5,587
6900	**Total Depreciation (includes Prior Yea**	**-**	**-**	**-**	**-**	**-**	**-**	**238,281**	**143,422**	**143,422**	**(0)**	**94,859**	**143,422**
TOTAL EXPENSES including Depreciation		**2,862,008**	**2,779,346**	**2,692,277**	**21,130,368**	**23,266,474**	**2,136,106**	**35,283,279**	33,924,552	**33,955,887**	**(31,335)**	**1,327,392**	**12,825,519**