

# YU MING CHARTER SCHOOL - Financial Dashboard (March 2022)

## 1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●  
 Net Income / (Loss) ● Year-End Cash ●

## KEY POINTS

From SSC

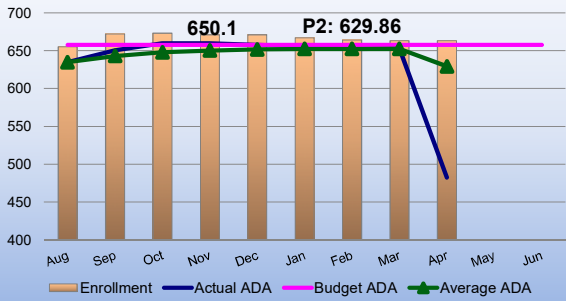
The legislative discussion is a timely one because, without the intervention of lawmakers in the 2022-23 State Budget, it will be the first year that school districts and COEs will feel the ADA loss due to the COVID-19 pandemic. That loss was not felt during 2020-21 because the Legislature had provided school districts and COEs a hold harmless that allowed them to use their 2019-20 ADA for the year. Additionally, the loss has not been felt during the current fiscal year since existing law allows school districts and COEs to use the higher of their prior or current-year ADA for Local Control Funding Formula (LCFF) funding, thus allowing school districts and COEs to again use their 2019-20 ADA as a proxy for 2021-22.

While the prospects of extending a hold harmless provision for 2022-23 came up at the hearing, the legislators were more interested in how they might be able to provide school districts and COEs a "soft landing," whereby the ADA decline is a gradual slope rather than a cliff. Fiscal Crisis and Management Assistance Team (FCMAT) Chief Executive Officer Mike Fine highlighted some of the possible solutions that FCMAT has come up with that can be considered by the Legislature.

One of those solutions is for lawmakers to implement a three-year rolling average for ADA for a period of time. Under this scenario, school districts and COEs would use the average of their actual 2019-20 ADA, actual 2019-20 ADA as a proxy for 2020-21, and actual 2021-22 ADA for LCFF base funding purposes in fiscal year 2022-23. Mr. Fine suggested the Legislature could use this formula for a five-year period since it would likely capture the low point of the Department of Finance's ten-year enrollment forecast, as many agree that the pandemic has accelerated that forecast and the state will hit enrollment lows within the next five years. He also said that this five-year period would capture the full implementation of universal transitional kindergarten, which should provide a boost to school districts' and COEs' ADA.

While the ADA cliff is a significant issue that lawmakers will look to address in the 2022-23 State Budget package, it is important to note that, since Proposition 98 is estimated to be under Test 1 for the foreseeable future, the ADA decline will have an effect on school districts' and COEs' LCFF funding, but not the Proposition 98 minimum guarantee. This is because under Test 1, K-14 education receives approximately 40% of state General Fund revenues and, with the overall state economy performing well, it stands to reason that Proposition 98 will benefit in kind.

## 2 ADA & Enrollment



## 3 Average Daily Attendance Analysis

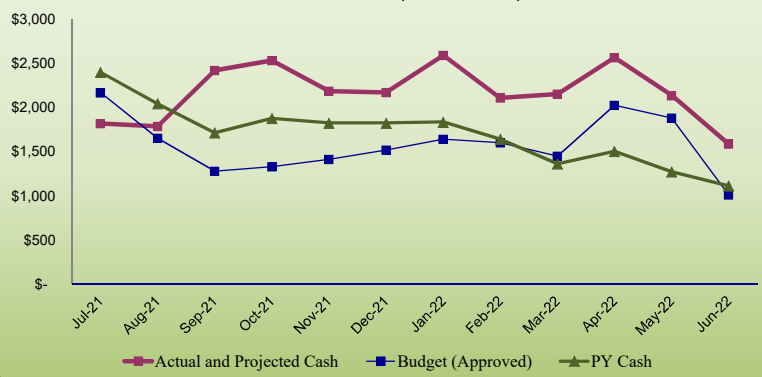
Category	Actual through Month 9	Forecasted P2	Budgeted P2	Better/(Worse)	Prior Year P2
Enrollment	663	670	685	(15)	555
ADA %	94.6%	95.0%	96.0%	-1.0%	96.0%
Average ADA	629.17	629.86	657.60	(27.74)	530.33

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	16.9%	23.1%	6.2%	16.9%
3-Year Average %	17.7%	20.1%	2.4%	18.4%
District UPP C. Grant Cap	18.6%	18.6%	0.0%	18.6%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical
	As of 03/31/22	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21
Local Control Funding Formula	5,842,446	5,911,430	(68,984)	6,164,380	(321,934)	3,160,092	3,615,646	(455,554)	4,529,855
Federal Revenue	416,177	322,545	93,632	354,281	61,895	155,891	84,678	71,213	229,410
State Revenue	1,046,404	1,032,590	13,814	1,046,474	(70)	299,636	322,802	(23,166)	537,711
Other Local Revenue	1,052,835	1,053,992	(1,157)	1,039,859	12,976	697,876	731,856	(33,980)	884,974
Grants/Fundraising	1,579,102	1,198,650	380,452	1,549,089	30,012	1,180,417	994,875	185,541	1,290,767
<b>TOTAL REVENUE</b>	<b>9,936,964</b>	<b>9,519,207</b>	<b>417,756</b>	<b>10,154,084</b>	<b>(217,121)</b>	<b>5,493,911</b>	<b>5,749,857</b>	<b>(255,946)</b>	<b>7,472,717</b>
Total per ADA	15,776	14,476	1,301	16,121	(345)				14,091
w/o Grants/Fundraising	13,269	12,653	616	13,662	(392)				11,657
Certificated Salaries	3,225,437	3,671,384	445,946	3,279,990	54,552	2,275,012	2,701,444	426,432	2,758,251
Classified Salaries	1,835,557	1,460,931	(374,626)	1,844,757	9,200	1,316,610	1,065,030	(251,579)	1,201,217
Benefits	1,112,561	1,262,433	149,873	1,154,135	41,574	745,347	943,077	197,730	824,218
Student Supplies	732,285	516,532	(215,752)	692,512	(39,773)	519,015	403,548	(115,468)	359,901
Operating Expenses	2,682,252	2,392,754	(289,498)	2,524,543	(157,708)	1,666,870	1,810,658	143,788	1,782,877
Other	82,117	82,117	0	82,117	(0)	61,588	61,588	0	75,749
<b>TOTAL EXPENSES</b>	<b>9,670,209</b>	<b>9,386,151</b>	<b>(284,057)</b>	<b>9,578,054</b>	<b>(92,154)</b>	<b>6,584,442</b>	<b>6,985,344</b>	<b>400,902</b>	<b>7,002,212</b>
Total per ADA	15,353	14,273	(1,080)	15,207	146				13,203
<b>NET INCOME / (LOSS)</b>	<b>266,755</b>	<b>133,056</b>	<b>133,699</b>	<b>576,030</b>	<b>(309,275)</b>	<b>(1,090,531)</b>	<b>(1,235,487)</b>	<b>144,956</b>	<b>470,505</b>
<b>OPERATING INCOME</b>	<b>348,872</b>	<b>215,173</b>	<b>133,699</b>	<b>658,147</b>	<b>(309,275)</b>	<b>(1,028,943)</b>	<b>(1,173,899)</b>	<b>144,956</b>	<b>546,254</b>
<b>EBITDA</b>	<b>348,872</b>	<b>215,173</b>	<b>133,699</b>	<b>658,147</b>	<b>(309,275)</b>	<b>(1,028,943)</b>	<b>(1,173,899)</b>	<b>144,956</b>	<b>546,254</b>

## 6 Cash Balance (in \$1,000's)



Year-End Cash Balance		
Projected	Budget	Variance
1,585,006	1,009,478	575,528

Balance Sheet	6/30/2021	3/31/2022	6/30/2022 FC
<b>Assets</b>			
Cash, Operating	1,112,045	2,149,890	1,585,006
Cash, Restricted	0	0	0
Accounts Receivable	2,006,912	1,312,077	3,050,669
Due From Others	16,021	23,591	23,591
Other Assets	330,454	292,261	627,932
Net Fixed Assets	98,855	37,267	16,738
<b>Total Assets</b>	<b>3,564,288</b>	<b>3,815,086</b>	<b>5,303,936</b>
<b>Liabilities</b>			
A/P & Payroll	308,549	218,846	342,474
Due to Others	113,164	1,281,303	1,289,240
Deferred Revenue	241,906	504,799	504,799
Total Debt	0	0	0
<b>Total Liabilities</b>	<b>663,619</b>	<b>2,004,948</b>	<b>2,136,513</b>
<b>Equity</b>			
Beginning Fund Bal.	2,430,163	2,900,668	2,900,668
Net Income/(Loss)	470,505	(1,090,531)	266,755
<b>Total Equity</b>	<b>2,900,668</b>	<b>1,810,138</b>	<b>3,167,423</b>
<b>Total Liabilities &amp; Equity</b>	<b>3,564,288</b>	<b>3,815,086</b>	<b>5,303,936</b>

Days Cash on Hand	59	82	60
Cash Reserve %	16.1%	22.4%	16.5%

Check #	Vendor Name	Date	Description	Amount
1003015	ALEXIS VILAY DESIGN & DIRECTION, LLC	3/1/2022	2022 - LUNAR YEAR GRAPHIC DESIGN	87.65
1003016	BRANDING BOULEVARD	3/1/2022	GLASS AWARD, TOTES	9,930.49
1003017	CALIFORNIA CHARTER SCHOOLS ASSOCIATION	3/1/2022	VOID - \$5,550.00 - 01/22-06/22 - CCSA MEMEBERSHIP	0.00
1003018	HOPSKIPDRIVE INC	3/1/2022	10/21- STUDENT TRANSPORTATION	1,939.54
1003019	MOISES GALVAN	3/1/2022	HOME DEPOT - SCREWS, SEALANT, STUDS, ETC - INTERSESSION BUILDING	952.87
1003020	NATUREBRIDGE	3/1/2022	02/28/22-03/04/22 - FIELD TRIP	19,427.50
1003021	SHAMROCK OFFICE SOLUTIONS	3/1/2022	SHIPPING FOR TONER	25.00
1003022	VISION SERVICE PLAN	3/1/2022	03/22 - HEALTH PREMIUM	407.91
1003023	ANDY STRAIN	3/8/2022	01/01/22-02/28/22 - MUSICAL INSTRUMENT INSTRUCTION	2,100.00
1003024	BAY ALARM COMPANY (9620)	3/8/2022	03/01/22-04/01/22 - SECURITY ALARM MONITORING & SERVICES	1,264.73
1003025	BUILDINGBLOX CONSULTING, LLC	3/8/2022	02/22 - CONSULTATING SERVICES	1,000.00
1003026	CALIFORNIA CHARTER SCHOOLS ASSOCIATION	3/8/2022	VOID - \$5,550.00 - 01/22-06/22 - CCSA MEMEBERSHIP	0.00
1003027	CHRISTOPHER L CLARKE	3/8/2022	02/01/22-02/16/22 - MUSICAL INSTRUMENT INSTRUCTION	1,050.00
1003028	CYRUS ABU-SABA	3/8/2022	02/01/22-03/02/22 - MUSICAL INSTRUMENT INSTRUCTION	1,050.00
1003029	JIAXIN ZHANG	3/8/2022	SAN FRANCISCO STATE UNIVERSITY - FINGERPRINTS	43.11
1003030	LEKTRICMAN, INC	3/8/2022	02/22 - ELECTRICAL WORK	245.50
1003031	LMI.NET	3/8/2022	02/22 - COMPUTER MAINTENANCE SERVICES	150.00
1003032	LPG LIVE SCAN	3/8/2022	02/22 - FINGERPRINTS	285.00
1003033	NOB HILL CATERING, INC.	3/8/2022	02/22 - STUDENT MEALS	20,825.35
1003034	PELOSI LAW GROUP	3/8/2022	02/22 - LEGAL SERVICES	402.50
1003035	SACRED HEART CHURCH	3/8/2022	FY21-22 - PROPERTY TAX REIMBURSEMENT	2,100.63
1003036	SHAMROCK OFFICE SOLUTIONS	3/8/2022	02/02/22-03/01/22 - COPIER OVERAGE	2,754.36
1003037	SWING EDUCATION, INC.	3/8/2022	02/22 - SUBSTITUTE TEACHERS PREPAYMENT	6,000.00
1003038	THE STEPPING STONES GROUP LLC	3/8/2022	01/22 - OCCUPATIONAL THERAPIST SERVICES	2,100.00
1003039	THERAPY WORKS	3/8/2022	08/21 - OCCUPATIONAL THERAPY SERVICES	4,550.00
1003040	U.S. BANK EQUIPMENT FINANCE	3/8/2022	02/10/22-03/10/22 - COPIER LEASE	913.89
1003041	ADVANCED MEDICAL PERSONNEL SERVICES, IN	3/15/2022	02/13/22-02/19/22 - SLP SERVICES	3,015.00
1003042	ALEXIS VILAY DESIGN & DIRECTION, LLC	3/15/2022	03/22 - GRAPHIC DESIGN SERVICES	70.12
1003043	CHARTERSAFE	3/15/2022	03/22 - GENERAL INSURANCE, WORKERS COMPENSATION	7,581.00
1003044	CHRISTY WHITE	3/15/2022	FY20-21 - AUDIT - SECOND PROGRESS BILL	3,629.25
1003045	COGENT SOLUTIONS & SUPPLIES	3/15/2022	LINERS, DISPOSABLE GLOVES, SOAP, ETC	959.94
1003046	COMCAST	3/15/2022	01/22 - INTERNET	237.79
1003047	EXED	3/15/2022	02/22 - MANAGEMENT CONTRACT FEE, CALPADS, SIS SUPPORT, TEMPORARY FEE	14,545.83
1003048	HOPSKIPDRIVE INC	3/15/2022	02/22 - STUDENT TRANSPORTATION	1,885.52
1003049	IMMIGRATION SUPPORT SERVICES	3/15/2022	03/22 - PREPARATION OF H-1B PETITION	2,860.00
1003050	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP.	3/15/2022	02/22 - LEGAL SERVICES	5,808.50
1003051	NELSON COOKE	3/15/2022	R&H LABORATORIES - CHEMICALS FOR CHEMISTRY	500.00
1003052	OFFICE DEPOT	3/15/2022	COLORED COPY PAPER	847.31
1003053	SHAMROCK OFFICE SOLUTIONS	3/15/2022	SHIPPING FOR TONER	137.39
1003054	ADVANCED MEDICAL PERSONNEL SERVICES, IN	3/22/2022	02/27/22-03/05/22 - SLP SERVICES	3,150.00
1003055	CIT	3/22/2022	03/22 - PHONE	231.84
1003056	DANNY LAU	3/22/2022	ENCINAL HARDWARE - CABLE TIES	17.43
1003057	GUIDED DISCOVERIES, INC	3/22/2022	04/22 - FIELD TRIP ADMISION DEPOSIT	2,475.00
1003058	HEATHER HAMILTON	3/22/2022	LUCKY - SNACKS FOR SPED PARTY	43.69
1003059	KAISER FOUNDATION HEALTH PLAN	3/22/2022	03/22 - HEALTH PREMIUM, RETROACTIVE ADJ	46,951.77
1003060	LAVINIA GROUP LLC	3/22/2022	02/22 - BILLABLE TRAVEL	533.87
1003061	NATALIA DELGADO	3/22/2022	04/22 - ALDER TEACHER RESIDENT	1,818.18
1003062	REBECCA KLEINMANN	3/22/2022	01/18/22-02/16/22 - MUSICAL INSTRUMENT INSTRUCTION	1,050.00
1003063	SACRED HEART CHURCH	3/22/2022	04/22 - RENT	30,955.31
1003064	SHAMROCK OFFICE SOLUTIONS	3/22/2022	SHIPPING FOR TONER	25.00
1003065	SHULI DE LA FUENTE	3/22/2022	JAMES AND THE GIANT CUPCAKE - FOOD FOR STAFF	56.00
1003066	ST. COLUMBA PARISH CHURCH	3/22/2022	04/22 - RENT	21,408.00
1003067	SZU TING TSAI	3/22/2022	11/21-01/22 - CHARTER PETITION SERVICES	6,525.00
1003068	U.S. BANK EQUIPMENT FINANCE	3/22/2022	02/28/22-03/29/22 - COPIER LEASE	1,604.66
1003069	A PLUS CHARTER CONSULTING, INC.	3/30/2022	03/22 - DLI GRANT WRITING SERVICES	4,500.00
1003070	AILEEN LAWLOR	3/30/2022	03/22 - FLOW ARTS INTERSESSION INSTRUCTOR	752.50
1003071	BAY ALARM COMPANY (6120)	3/30/2022	03/22 - PERMIT CHARGES	2,343.00
1003072	BAY ALARM COMPANY (9620)	3/30/2022	04/01/22-05/01/22 - SECURITY ALARM MONITORING & SERVICES	1,264.73
1003073	ENVISION EDUCATION	3/30/2022	07/01/21-06/30/22 - RENT	64,000.00
1003074	GOLDEN WEST TRAVEL LLC	3/30/2022	03/22 - STUDENT TRANSPORTATION	2,390.00
1003075	HANNAH ACEVEDO	3/30/2022	02/22 - BEHAVIORAL CONSULTANT	6,840.00
1003076	JOSH JONES	3/30/2022	03/22 - DRUMMING WORKSHOP INSTRUCTION	270.00
1003077	LUCY RIVERA	3/30/2022	AMAZON - TAPE, GRID PAPER, BALLS, ETC	1,051.29
1003078	MATHILDE ANDREJKO	3/30/2022	RAILROAD STOP DELI - LUNCH FOR OUSD DIRECTOR VISIT	1,412.96
1003079	NIKI REN	3/30/2022	SOIL & STONE - COMPOST SOIL & TROWEL FOR AFTERSCHOOL ENRICHMENT CLA	90.72
1003080	OFFICE DEPOT	3/30/2022	EASEL PADS	498.58
1003081	POWERSCHOOL GROUP, LLC.	3/30/2022	07/28/21-07/27/22 - SIS HOSTED SUBSCRIPTION	1,451.16
1003082	SHAMROCK OFFICE SOLUTIONS	3/30/2022	SHIPPING FOR TONER	12.50
1003083	THE STEPPING STONES GROUP LLC	3/30/2022	02/22 - OCCUPATIONAL THERAPIST, DHH SERVICES	4,394.00
1003084	U.S. BANK EQUIPMENT FINANCE	3/30/2022	03/10/22-04/10/22 - COPIER LEASE	993.89
1668M	EMPLOYEE	3/31/2022	03/22 - PAYROLL	127.75

**ExED**  
**ExED : Clients : Yu Ming Charter School**  
**ExED Financials - Balance Sheet**  
**End of Mar 2022**

**Balance Sheet for Board Financial Package**

Financial Row	Amount
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank</b>	
<b>9101 - Cash &amp; Cash Equivalents</b>	
<b>9120 - Cash in Banks</b>	
<b>9121-1103 - Cash in Bank - First Republic - Operating 4009</b>	
9121-1103 - Cash in Bank - First Republic - Operating 4009	\$2,149,888
<b>Total - 9121-1103 - Cash in Bank - First Republic - Operating 4009</b>	<b>\$2,149,888</b>
<b>Total - 9120 - Cash in Banks</b>	<b>\$2,149,888</b>
<b>Total - 9101 - Cash &amp; Cash Equivalents</b>	<b>\$2,149,888</b>
<b>Total Bank</b>	<b>\$2,149,888</b>
<b>Accounts Receivable</b>	
<b>9200 - Accounts Receivable - Earned Revenue</b>	
9211 - Accounts Receivable, Private Sources	\$8,525
9291 - Due from Grantor Governments	\$1,303,552
<b>Total - 9200 - Accounts Receivable - Earned Revenue</b>	<b>\$1,312,077</b>
<b>Total Accounts Receivable</b>	<b>\$1,312,077</b>
<b>Other Current Asset</b>	
<b>9330 - Prepaid Expenses &amp; Deposits</b>	
9332 - Prepaid Expenses	\$242,260
9336 - Deposits	\$50,000
<b>Total - 9330 - Prepaid Expenses &amp; Deposits</b>	<b>\$292,260</b>
<b>9340 - Other Current Assets</b>	
<b>9350 - Due From Others</b>	
9351 - Due From Others - General	\$7,686
<b>Total - 9350 - Due From Others</b>	<b>\$7,686</b>
9361 - Earned Salary Advance	\$15,907
<b>Total - 9340 - Other Current Assets</b>	<b>\$23,593</b>
<b>Total Other Current Asset</b>	<b>\$315,852</b>
<b>Total Current Assets</b>	<b>\$3,777,817</b>
<b>Fixed Assets</b>	
<b>9401 - Net Fixed Assets</b>	
9420 - Improvement of Sites	\$251,603
9425 - Accumulated Depreciation - Sites	(\$232,502)
9440 - Computers/Equipment	\$44,562
9445 - Accumulated Depreciation - Computers/Equipment	(\$26,396)
<b>Total - 9401 - Net Fixed Assets</b>	<b>\$37,268</b>
<b>Total Fixed Assets</b>	<b>\$37,268</b>
<b>Total ASSETS</b>	<b>\$3,815,085</b>
<b>Liabilities &amp; Equity</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>9500 - Accounts Payable</b>	
9501 - Accounts Payable Posting	\$27,792
<b>Total - 9500 - Accounts Payable</b>	<b>\$27,792</b>
<b>Total Accounts Payable</b>	<b>\$27,792</b>
<b>Other Current Liability</b>	
<b>9510 - Other Current Liabilities</b>	
9516 - Accrued Payable	(\$2,302)
9517 - Credit Card Payable	(\$15,290)
9518 - Sales & Use Tax Payable	(\$322)
<b>Total - 9510 - Other Current Liabilities</b>	<b>(\$17,913)</b>
<b>9520 - Payroll Liabilities</b>	

9531 - SUI - State Unemployment Insurance	(\$72)
9533 - STRS - State Teachers Retirement System	\$70,617
9543 - Other Retirement Benefits	\$35,763
9545 - Salaries Payable	\$30,019
<b>Total - 9520 - Payroll Liabilities</b>	<b>\$136,327</b>
<b>9580 - Due to Others</b>	
9591 - Due to Grantor Governments	\$1,176,096
<b>9620 - Due to Other Agencies</b>	
9621 - Due to Other Agencies Posting	\$73,255
<b>Total - 9620 - Due to Other Agencies</b>	<b>\$73,255</b>
<b>Total - 9580 - Due to Others</b>	<b>\$1,249,351</b>
9651 - Deferred Revenue	\$504,799
<b>Total Other Current Liability</b>	<b>\$1,872,564</b>
<b>Total Current Liabilities</b>	<b>\$1,900,356</b>
<b>Long Term Liabilities</b>	
<b>9660 - Long Term Liabilities</b>	
9665 - Compensated Absences Payable	\$72,640
<b>Total - 9660 - Long Term Liabilities</b>	<b>\$72,640</b>
<b>Total Long Term Liabilities</b>	<b>\$72,640</b>
<b>Equity</b>	
<b>9700 - Net Position</b>	
9797 - Restricted Net Position	\$232,575
<b>Total - 9700 - Net Position</b>	<b>\$232,575</b>
Retained Earnings	\$2,700,045
Net Income	(\$1,090,531)
<b>Total Equity</b>	<b>\$1,842,090</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$3,815,085</b>

**ExED**  
**ExED : Clients : Yu Ming Charter School**  
**ExED Financials - Income Stmt**  
**Mar 2022**

**Income Stmt for Board Financial Package**

Financial Row	Actual (Mar 2022)	Budget (Mar 2022)	Current Month Variance	YTD Actual (Jul 2021 - Mar 2022)	YTD Budget (Jul 2021 - Mar 2022)	YTD Variance	Total Budget (Jul 2021 - Jun 2022)	Budget Remaining
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>8010 - LCFF Sources</b>								
8011 - Local Control Funding Formula	\$477,693	\$521,507	(\$43,814)	\$2,376,038	\$3,121,539	(\$745,501)	\$4,686,061	\$2,310,023
8012 - Education Protection Account	\$0	\$0	\$0	\$632,432	\$494,107	\$138,325	\$1,225,369	\$592,937
8019 - Local Control Funding Formula - Prior Year	(\$116,535)	\$0	(\$116,535)	\$151,622	\$0	\$151,622	\$0	(\$151,622)
<b>Total - 8010 - LCFF Sources</b>	<b>\$361,158</b>	<b>\$521,507</b>	<b>(\$160,349)</b>	<b>\$3,160,092</b>	<b>\$3,615,646</b>	<b>(\$455,554)</b>	<b>\$5,911,431</b>	<b>\$2,751,339</b>
<b>8100 - Federal Revenue</b>								
8181 - Special Education - Federal (IDEA)	\$0	\$4,640	(\$4,640)	\$0	\$52,370	(\$52,370)	\$69,406	\$69,406
8221 - Child Nutrition - Federal	\$45,445	\$5,913	\$39,532	\$125,464	\$20,695	\$104,769	\$51,442	(\$74,022)
<b>8290 - All Other Federal Revenue</b>								
8291 - Title I	\$0	\$0	\$0	\$0	\$8,620	(\$8,620)	\$34,481	\$34,481
8292 - Title II	\$0	\$0	\$0	\$0	\$493	(\$493)	\$1,970	\$1,970
8295 - Title IV, SSAE	\$0	\$0	\$0	\$2,500	\$2,500	\$0	\$10,000	\$7,500
8299 - All Other Federal Revenue	\$0	\$0	\$0	\$27,927	\$0	\$27,927	\$155,245	\$127,319
<b>Total - 8290 - All Other Federal Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,427</b>	<b>\$11,613</b>	<b>\$18,814</b>	<b>\$201,697</b>	<b>\$171,270</b>
<b>Total - 8100 - Federal Revenue</b>	<b>\$45,445</b>	<b>\$10,553</b>	<b>\$34,891</b>	<b>\$155,891</b>	<b>\$84,678</b>	<b>\$71,213</b>	<b>\$322,545</b>	<b>\$166,654</b>
<b>8300 - Other State Revenue</b>								
8520 - Child Nutrition - State	\$1,257	\$313	\$944	\$7,328	\$1,096	\$6,232	\$2,725	(\$4,604)
8550 - Mandate Block Grant	\$0	\$0	\$0	\$9,132	\$0	\$9,132	\$9,127	(\$5)
<b>8560 - State Lottery Revenue</b>								
8561 - State Lottery - Non Prop 20	\$0	\$0	\$0	\$39,260	\$24,660	\$14,600	\$98,640	\$59,380
8562 - State Lottery - Prop 20	\$0	\$0	\$0	\$0	\$0	\$0	\$32,222	\$32,222
<b>Total - 8560 - State Lottery Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,260</b>	<b>\$24,660</b>	<b>\$14,600</b>	<b>\$130,862</b>	<b>\$91,602</b>
<b>8590 - All Other State Revenue</b>								
8591 - SB740	\$231,336	\$0	\$231,336	\$231,336	\$0	\$231,336	\$402,882	\$171,546
8592 - State Mental Health	\$12,000	\$0	\$12,000	\$12,580	\$0	\$12,580	\$30,000	\$17,420
8599 - State Revenue - Other	\$0	\$0	\$0	\$0	\$297,046	(\$297,046)	\$456,994	\$456,994
<b>Total - 8590 - All Other State Revenue</b>	<b>\$243,336</b>	<b>\$0</b>	<b>\$243,336</b>	<b>\$243,916</b>	<b>\$297,046</b>	<b>(\$53,130)</b>	<b>\$889,876</b>	<b>\$645,960</b>
<b>Total - 8300 - Other State Revenue</b>	<b>\$244,593</b>	<b>\$313</b>	<b>\$244,280</b>	<b>\$299,636</b>	<b>\$322,802</b>	<b>(\$23,166)</b>	<b>\$1,032,590</b>	<b>\$732,954</b>
<b>8600 - Other Local Revenue</b>								
<b>8630 - Local Earned Revenue</b>								
8634 - Food Service Sales	\$0	\$11,829	(\$11,829)	(\$752)	\$70,318	(\$71,070)	\$114,348	\$115,100
8660 - Interest & Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	\$12,000
<b>Total - 8630 - Local Earned Revenue</b>	<b>\$0</b>	<b>\$11,829</b>	<b>(\$11,829)</b>	<b>(\$752)</b>	<b>\$70,318</b>	<b>(\$71,070)</b>	<b>\$126,348</b>	<b>\$127,100</b>
<b>8670 - Fees &amp; Contracts</b>								
8682 - Childcare & Enrichment Program Fees	\$39,871	\$40,230	(\$359)	\$395,865	\$347,701	\$48,164	\$500,000	\$104,135
<b>Total - 8670 - Fees &amp; Contracts</b>	<b>\$39,871</b>	<b>\$40,230</b>	<b>(\$359)</b>	<b>\$395,865</b>	<b>\$347,701</b>	<b>\$48,164</b>	<b>\$500,000</b>	<b>\$104,135</b>
<b>8690 - Other Local Revenue</b>								
<b>8691 - Fundraising &amp; Grants</b>								
8692 - Grants	\$2,000	\$1,676	\$324	\$531,100	\$470,675	\$60,425	\$500,000	(\$31,100)
<b>8693 - Fundraising</b>								
8695 - Contributions & Events	\$17,632	\$16,250	\$1,382	\$574,802	\$325,550	\$249,251	\$500,000	(\$74,802)
8696 - Other Fundraising	\$52,559	\$4,013	\$48,545	\$74,515	\$198,650	(\$124,135)	\$198,650	\$124,135
<b>Total - 8693 - Fundraising</b>	<b>\$70,191</b>	<b>\$20,263</b>	<b>\$49,928</b>	<b>\$649,317</b>	<b>\$524,200</b>	<b>\$125,116</b>	<b>\$698,650</b>	<b>\$49,333</b>

<b>Total - 8691 - Fundraising &amp; Grants</b>	<b>\$72,191</b>	<b>\$21,939</b>	<b>\$50,252</b>	<b>\$1,180,417</b>	<b>\$994,875</b>	<b>\$185,541</b>	<b>\$1,198,650</b>	<b>\$18,233</b>
8699 - All Other Local Revenue	\$0	\$0	\$0	\$1,972	\$0	\$1,972	\$0	(\$1,972)
<b>Total - 8690 - Other Local Revenue</b>	<b>\$72,191</b>	<b>\$21,939</b>	<b>\$50,252</b>	<b>\$1,182,389</b>	<b>\$994,875</b>	<b>\$187,514</b>	<b>\$1,198,650</b>	<b>\$16,261</b>
<b>Total - 8600 - Other Local Revenue</b>	<b>\$112,062</b>	<b>\$73,998</b>	<b>\$38,064</b>	<b>\$1,577,502</b>	<b>\$1,412,894</b>	<b>\$164,608</b>	<b>\$1,824,998</b>	<b>\$247,496</b>
<b>8780 - Interagency Transfers In</b>								
8792 - Transfers of Apportionments - Special Education	\$99,538	\$37,936	\$61,602	\$300,790	\$313,837	(\$13,047)	\$427,644	\$126,854
<b>Total - 8780 - Interagency Transfers In</b>	<b>\$99,538</b>	<b>\$37,936</b>	<b>\$61,602</b>	<b>\$300,790</b>	<b>\$313,837</b>	<b>(\$13,047)</b>	<b>\$427,644</b>	<b>\$126,854</b>
<b>Total - Income</b>	<b>\$862,796</b>	<b>\$644,308</b>	<b>\$218,488</b>	<b>\$5,493,911</b>	<b>\$5,749,857</b>	<b>(\$255,946)</b>	<b>\$9,519,207</b>	<b>\$4,025,296</b>
<b>Gross Profit</b>	<b>\$862,796</b>	<b>\$644,308</b>	<b>\$218,488</b>	<b>\$5,493,911</b>	<b>\$5,749,857</b>	<b>(\$255,946)</b>	<b>\$9,519,207</b>	<b>\$4,025,296</b>
<b>Expense</b>								
<b>1000 - Certificated Salaries</b>								
1110 - Teachers' Salaries	\$200,011	\$212,102	(\$12,090)	\$1,683,031	\$1,721,957	(\$38,927)	\$2,358,262	\$675,231
1170 - Teachers' Salaries - Substitute	\$7,652	\$0	\$7,652	\$24,740	\$0	\$24,740	\$0	(\$24,740)
1175 - Teachers' Salaries - Stipend/Extra Duty	\$400	\$11,667	(\$11,267)	\$3,039	\$113,000	(\$109,961)	\$148,000	\$144,961
<b>1200 - Certificated Pupil Support Salaries</b>								
1213 - Certificated Pupil Support - Guidance & Counseling	\$0	\$12,047	(\$12,047)	\$0	\$105,348	(\$105,348)	\$141,490	\$141,490
1215 - Certificated Pupil Support - Psychologist	\$5,389	\$5,182	\$207	\$40,918	\$41,455	(\$536)	\$57,000	\$16,082
1299 - Certificated Pupil Support - Other	\$5,200	\$16,084	(\$10,884)	\$43,537	\$123,599	(\$80,062)	\$171,851	\$128,314
<b>Total - 1200 - Certificated Pupil Support Salaries</b>	<b>\$10,589</b>	<b>\$33,313</b>	<b>(\$22,724)</b>	<b>\$84,455</b>	<b>\$270,402</b>	<b>(\$185,946)</b>	<b>\$370,341</b>	<b>\$285,886</b>
1300 - Certificated Supervisors' & Administrators' Salaries	\$52,786	\$56,698	(\$3,912)	\$479,748	\$510,285	(\$30,537)	\$680,380	\$200,632
1900 - Other Certificated Salaries	\$0	\$9,533	(\$9,533)	\$0	\$85,800	(\$85,800)	\$114,400	\$114,400
<b>Total - 1000 - Certificated Salaries</b>	<b>\$271,438</b>	<b>\$323,313</b>	<b>(\$51,875)</b>	<b>\$2,275,012</b>	<b>\$2,701,444</b>	<b>(\$426,432)</b>	<b>\$3,671,383</b>	<b>\$1,396,371</b>
<b>2000 - Classified Salaries</b>								
<b>2100 - Classified Instructional Support Salaries</b>								
2111 - Instructional Aide & Other Salaries	\$62,947	\$61,435	\$1,512	\$360,363	\$491,480	(\$131,117)	\$675,785	\$315,422
2121 - After School Staff Salaries	\$5,168	\$22,004	(\$16,836)	\$27,421	\$165,880	(\$138,459)	\$231,893	\$204,471
2131 - Classified Teacher Salaries	\$4,273	\$0	\$4,273	\$8,875	\$0	\$8,875	\$0	(\$8,875)
<b>Total - 2100 - Classified Instructional Support Salaries</b>	<b>\$72,388</b>	<b>\$83,439</b>	<b>(\$11,051)</b>	<b>\$396,659</b>	<b>\$657,361</b>	<b>(\$260,701)</b>	<b>\$907,678</b>	<b>\$511,019</b>
2200 - Classified Support Salaries	\$6,592	\$8,271	(\$1,679)	\$61,069	\$64,935	(\$3,866)	\$89,748	\$28,679
2300 - Classified Supervisors' & Administrators' Salaries	\$39,308	\$11,435	\$27,874	\$363,924	\$102,912	\$261,012	\$137,216	(\$226,709)
2400 - Classified Office Staff Salaries	\$30,801	\$23,930	\$6,871	\$240,978	\$200,683	\$40,294	\$272,472	\$31,494
2900 - Other Classified Salaries	\$27,556	\$4,893	\$22,663	\$253,979	\$39,140	\$214,839	\$53,818	(\$200,161)
<b>Total - 2000 - Classified Salaries</b>	<b>\$176,645</b>	<b>\$131,967</b>	<b>\$44,678</b>	<b>\$1,316,610</b>	<b>\$1,065,030</b>	<b>\$251,579</b>	<b>\$1,460,931</b>	<b>\$144,322</b>
<b>3000 - Employee Benefits</b>								
3111 - STRS - State Teachers Retirement System	\$45,102	\$54,705	(\$9,603)	\$369,479	\$457,084	(\$87,606)	\$621,198	\$251,720
3311 - OASDI - Social Security	\$8,923	\$8,182	\$741	\$67,825	\$66,032	\$1,793	\$90,578	\$22,753
3331 - MED - Medicare	\$6,201	\$6,602	(\$401)	\$50,623	\$54,614	(\$3,991)	\$74,419	\$23,796
3401 - H&W - Health & Welfare	\$40,051	\$29,833	\$10,217	\$196,531	\$268,500	(\$71,969)	\$358,000	\$161,469
3501 - SUI - State Unemployment Insurance	\$1,405	\$5,600	(\$4,195)	\$20,830	\$46,328	(\$25,498)	\$63,128	\$42,298
3601 - Workers' Compensation Insurance	\$1,916	\$4,593	(\$2,677)	\$40,059	\$50,519	(\$10,460)	\$55,112	\$15,052
<b>Total - 3000 - Employee Benefits</b>	<b>\$103,598</b>	<b>\$109,514</b>	<b>(\$5,916)</b>	<b>\$745,347</b>	<b>\$943,077</b>	<b>(\$197,730)</b>	<b>\$1,262,433</b>	<b>\$517,087</b>
<b>4000 - Books &amp; Supplies</b>								
4111 - Core Curricula Materials	\$0	\$0	\$0	\$15,016	\$30,842	(\$15,826)	\$30,842	\$15,826
4211 - Books & Other Reference Materials	\$0	\$0	\$0	\$37,086	\$18,505	\$18,581	\$18,505	(\$18,581)
<b>4300 - Materials &amp; Supplies</b>								
4311 - Student Materials	\$860	\$8,333	(\$7,473)	\$127,965	\$75,000	\$52,965	\$100,000	(\$27,965)
4351 - Office Supplies	\$1,768	\$2,244	(\$476)	\$17,143	\$20,194	(\$3,051)	\$26,926	\$9,782
4371 - Custodial Supplies	\$977	\$2,570	(\$1,593)	\$11,833	\$23,131	(\$11,299)	\$30,842	\$19,009
<b>4390 - Other Supplies</b>								
4391 - Food (Non Nutrition Program)	\$268	\$1,079	(\$811)	\$6,579	\$9,715	(\$3,136)	\$12,954	\$6,374
4392 - Uniforms	\$0	\$257	(\$257)	\$10,064	\$2,313	\$7,750	\$3,084	(\$6,979)
4393 - PE & Sports Equipment	\$36	\$265	(\$229)	\$3,940	\$2,388	\$1,552	\$3,184	(\$756)
4395 - Before & After School Program Supplies	\$0	\$0	\$0	\$165	\$0	\$165	\$0	(\$165)
4399 - All Other Supplies	\$639	\$0	\$639	\$22,334	\$61,684	(\$39,350)	\$61,684	\$39,350
<b>Total - 4390 - Other Supplies</b>	<b>\$944</b>	<b>\$1,602</b>	<b>(\$658)</b>	<b>\$43,082</b>	<b>\$76,100</b>	<b>(\$33,019)</b>	<b>\$80,906</b>	<b>\$37,824</b>
<b>Total - 4300 - Materials &amp; Supplies</b>	<b>\$4,549</b>	<b>\$14,749</b>	<b>(\$10,201)</b>	<b>\$200,023</b>	<b>\$194,426</b>	<b>\$5,597</b>	<b>\$238,673</b>	<b>\$38,651</b>

4411 - Non Capitalized Equipment	\$0	\$0	\$0	\$91,001	\$50,000	\$41,001	\$50,000	(\$41,001)
4711 - Nutrition Program Food & Supplies	\$20,825	\$18,467	\$2,359	\$175,891	\$109,774	\$66,116	\$178,512	\$2,621
<b>Total - 4000 - Books &amp; Supplies</b>	<b>\$25,374</b>	<b>\$33,216</b>	<b>(\$7,842)</b>	<b>\$519,015</b>	<b>\$403,548</b>	<b>\$115,468</b>	<b>\$516,532</b>	<b>(\$2,483)</b>
<b>5000 - Operating Expenses &amp; Services</b>								
5211 - Travel & Conferences	\$138	\$1,667	(\$1,529)	\$1,882	\$15,000	(\$13,118)	\$20,000	\$18,118
5311 - Dues & Memberships	(\$5,550)	\$1,059	(\$6,609)	\$5,080	\$9,530	(\$4,450)	\$12,707	\$7,627
5451 - General Insurance	\$5,665	\$7,740	(\$2,075)	\$61,472	\$85,143	(\$23,671)	\$92,883	\$31,411
<b>5500 - Facility Operations &amp; Utilities</b>								
5511 - Utilities	\$3,923	\$7,238	(\$3,315)	\$37,516	\$65,138	(\$27,622)	\$86,850	\$49,334
5521 - Security Services	\$2,529	\$1,588	\$941	\$12,664	\$14,295	(\$1,631)	\$19,060	\$6,396
5531 - Housekeeping Services	\$0	\$106	(\$106)	\$188	\$953	(\$766)	\$1,271	\$1,083
5599 - Other Facility Operations & Utilities	\$0	\$1,875	(\$1,875)	\$7,547	\$16,875	(\$9,329)	\$22,500	\$14,954
<b>Total - 5500 - Facility Operations &amp; Utilities</b>	<b>\$6,452</b>	<b>\$10,807</b>	<b>(\$4,354)</b>	<b>\$57,914</b>	<b>\$97,261</b>	<b>(\$39,347)</b>	<b>\$129,681</b>	<b>\$71,767</b>
<b>5600 - Rentals, Leases &amp; Repairs</b>								
<b>5610 - Rent</b>								
5611 - School Rent - Private Facility	\$116,363	\$60,344	\$56,019	\$626,134	\$543,098	\$83,035	\$724,131	\$97,997
5619 - Other Facility Rentals	\$0	\$247	(\$247)	\$57,540	\$2,226	\$55,314	\$2,967	(\$54,572)
<b>Total - 5610 - Rent</b>	<b>\$116,363</b>	<b>\$60,592</b>	<b>\$55,772</b>	<b>\$683,673</b>	<b>\$545,324</b>	<b>\$138,349</b>	<b>\$727,098</b>	<b>\$43,425</b>
5621 - Equipment Lease	\$6,267	\$4,425	\$1,842	\$45,938	\$39,825	\$6,113	\$53,100	\$7,161
5631 - Vendor Repairs	\$246	\$953	(\$708)	\$3,230	\$8,577	(\$5,347)	\$11,436	\$8,207
<b>Total - 5600 - Rentals, Leases &amp; Repairs</b>	<b>\$122,876</b>	<b>\$65,970</b>	<b>\$56,906</b>	<b>\$732,841</b>	<b>\$593,726</b>	<b>\$139,115</b>	<b>\$791,634</b>	<b>\$58,793</b>
<b>5800 - Consulting &amp; Operating Expenditures</b>								
5812 - Field Trips & Pupil Transportation	\$6,751	\$25,000	(\$18,249)	\$47,412	\$225,000	(\$177,588)	\$300,000	\$252,588
<b>5820 - Legal &amp; Audit</b>								
5821 - Legal	\$6,211	\$5,833	\$378	\$45,146	\$52,500	(\$7,354)	\$70,000	\$24,854
5823 - Audit	\$3,629	\$1,250	\$2,379	\$8,049	\$11,250	(\$3,201)	\$15,000	\$6,951
<b>Total - 5820 - Legal &amp; Audit</b>	<b>\$9,840</b>	<b>\$7,083</b>	<b>\$2,757</b>	<b>\$53,195</b>	<b>\$63,750</b>	<b>(\$10,556)</b>	<b>\$85,000</b>	<b>\$31,806</b>
5831 - Advertisement & Recruitment	\$36	\$1,545	(\$1,509)	\$6,549	\$13,905	(\$7,356)	\$18,540	\$11,991
<b>5840 - Student Instructional Services</b>								
5841 - Contracted Substitute Teachers	\$6,000	\$1,588	\$4,412	\$27,000	\$14,295	\$12,705	\$19,060	(\$7,940)
5842 - Special Education Services	\$24,049	\$22,498	\$1,551	\$125,633	\$202,485	(\$76,852)	\$269,980	\$144,347
5849 - Other Student Instructional Services	\$8,091	\$4,383	\$3,707	\$49,015	\$39,451	\$9,563	\$52,602	\$3,587
<b>Total - 5840 - Student Instructional Services</b>	<b>\$38,140</b>	<b>\$28,470</b>	<b>\$9,670</b>	<b>\$201,647</b>	<b>\$256,232</b>	<b>(\$54,584)</b>	<b>\$341,642</b>	<b>\$139,995</b>
<b>5850 - Other Consultants &amp; Services</b>								
5852 - PD Consultants & Tuition	\$0	\$8,667	(\$8,667)	\$120,686	\$78,000	\$42,686	\$104,000	(\$16,686)
5854 - Nursing & Medical (Non-IEP)	\$0	\$874	(\$874)	\$0	\$7,862	(\$7,862)	\$10,483	\$10,483
5859 - All Other Consultants & Services	\$30,185	\$18,592	\$11,593	\$198,351	\$167,325	\$31,026	\$223,100	\$24,749
<b>Total - 5850 - Other Consultants &amp; Services</b>	<b>\$30,185</b>	<b>\$28,132</b>	<b>\$2,053</b>	<b>\$319,037</b>	<b>\$253,187</b>	<b>\$65,849</b>	<b>\$337,583</b>	<b>\$18,547</b>
5861 - Non Instructional Software	\$2,043	\$5,083	(\$3,041)	\$44,410	\$45,750	(\$1,340)	\$61,000	\$16,590
5865 - Fundraising Cost	\$0	\$1,059	(\$1,059)	\$6,024	\$9,530	(\$3,506)	\$12,707	\$6,683
<b>5870 - District Oversight &amp; Special Education Fees</b>								
5871 - District Oversight Fees	\$0	\$4,926	(\$4,926)	\$29,632	\$44,336	(\$14,704)	\$59,114	\$29,482
5872 - Special Education Fees (SELPA)	\$0	\$1,071	(\$1,071)	\$0	\$12,083	(\$12,083)	\$15,295	\$15,295
<b>Total - 5870 - District Oversight &amp; Special Education Fees</b>	<b>\$0</b>	<b>\$5,997</b>	<b>(\$5,997)</b>	<b>\$29,632</b>	<b>\$56,419</b>	<b>(\$26,787)</b>	<b>\$74,410</b>	<b>\$44,778</b>
<b>5890 - Other Expenses</b>								
5899 - All Other Expenses	\$1,677	\$5,295	(\$3,618)	\$40,362	\$47,651	(\$7,289)	\$63,534	\$23,172
<b>Total - 5890 - Other Expenses</b>	<b>\$1,677</b>	<b>\$5,295</b>	<b>(\$3,618)</b>	<b>\$40,362</b>	<b>\$47,651</b>	<b>(\$7,289)</b>	<b>\$63,534</b>	<b>\$23,172</b>
<b>Total - 5800 - Consulting &amp; Operating Expenditures</b>	<b>\$88,671</b>	<b>\$107,664</b>	<b>(\$18,993)</b>	<b>\$748,267</b>	<b>\$971,424</b>	<b>(\$223,157)</b>	<b>\$1,294,417</b>	<b>\$546,149</b>
<b>5900 - Communications</b>								
5911 - Office Phone	\$5,117	\$2,652	\$2,464	\$39,731	\$23,870	\$15,861	\$31,827	(\$7,904)
5913 - Mobile Phone	\$0	\$483	(\$483)	\$698	\$4,348	(\$3,650)	\$5,797	\$5,099
5921 - Internet	\$476	\$884	(\$409)	\$16,383	\$7,957	\$8,426	\$10,609	(\$5,774)
5923 - Website Hosting	\$0	\$1	(\$1)	\$15	\$12	\$3	\$15	\$0
5931 - Postage & Shipping	\$316	\$177	\$139	\$2,150	\$1,591	\$559	\$2,122	(\$28)
5999 - Other Communications	\$0	\$88	(\$88)	\$436	\$796	(\$360)	\$1,061	\$625
<b>Total - 5900 - Communications</b>	<b>\$5,908</b>	<b>\$4,286</b>	<b>\$1,622</b>	<b>\$59,413</b>	<b>\$38,574</b>	<b>\$20,840</b>	<b>\$51,432</b>	<b>(\$7,982)</b>

Total - 5000 - Operating Expenses & Services	\$224,160	\$199,192	\$24,968	\$1,666,870	\$1,810,658	(\$143,788)	\$2,392,754	\$725,884
6000 - Capital Outlay								
6900 - Depreciation & Amortization								
6901 - Depreciation Expense	\$6,843	\$6,843	\$0	\$61,588	\$61,588	(\$0)	\$82,117	\$20,529
Total - 6900 - Depreciation & Amortization	\$6,843	\$6,843	\$0	\$61,588	\$61,588	(\$0)	\$82,117	\$20,529
Total - 6000 - Capital Outlay	\$6,843	\$6,843	\$0	\$61,588	\$61,588	(\$0)	\$82,117	\$20,529
Total - Expense	\$808,058	\$804,045	\$4,013	\$6,584,442	\$6,985,345	(\$400,902)	\$9,386,152	\$2,801,710
Net Ordinary Income	\$54,738	(\$159,738)	\$214,475	(\$1,090,531)	(\$1,235,487)	\$144,956	\$133,056	\$1,223,586
Net Income	\$54,738	(\$159,738)	\$214,475	(\$1,090,531)	(\$1,235,487)	\$144,956	\$133,056	\$1,223,586