



SAMPLE Charter School

Monthly Financial Presentation –April 2018



April Highlights

- SAMPLE remains financially stable with substantial projected surplus, positive cash balance and positive net asset balance forecasted @ year-end.
- P2 reports submitted to CDE- P2 ADA @1555.13 down by 14.34 from P-1 ADA @ 1569.47

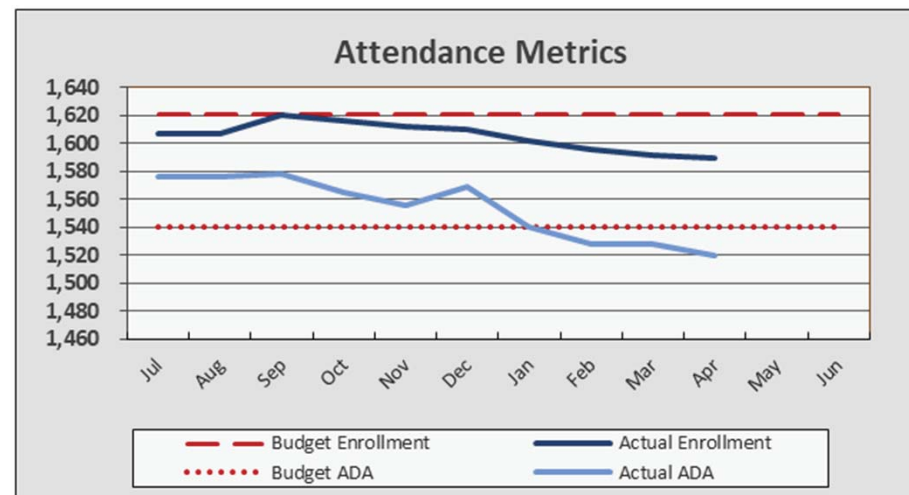


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	Avg-YTD	Forecast @ P2	Budget
Average Enrollment	1605	1612	1621
ADA	1553	1555	1540
Attendance Rate	96.7%	96.5%	95.0%
Unduplicated %	81.0%	81.0%	81.0%
Revenue per ADA		\$13,627	\$12,672
Expenses per ADA		\$12,183	\$11,967

Attendance Metrics



Revenue



Revenue

	Year-to-Date		
	Actual	Budget	Fav/ (UnFav)
State Aid-Rev Limit	\$ 11,305,547	\$ 11,226,194	\$ 79,353
Federal Revenue	1,167,770	724,109	443,661
Other State Revenue	1,931,897	1,349,471	582,427
Other Local Revenue	248,633	209,824	38,810
Total Revenue	\$ 14,653,847	\$ 13,509,597	\$ 1,144,250

	Annual		
	Forecast @6/30/2018	Budget	Fav/ (UnFav)
State Aid-Rev Limit	\$ 16,084,732	\$ 15,791,793	\$ 292,939
Federal Revenue	1,441,385	1,125,157	316,229
Other State Revenue	3,400,535	2,356,572	1,043,964
Other Local Revenue	265,133	241,062	24,071
Total Revenue	\$ 21,191,786	\$ 19,514,583	\$ 1,677,203

- State Aid-Rev increase of \$292K as a result of increase of 15 in ADA; increase in gap closure rate from 43.19% to 44.97%
- Federal Revenue increase mainly due to increased nutrition participation (\$66K impact) and an increase Title I and II apportionments (\$218K impact).
- Other State Revenue increase of \$1.04M and is mainly due to SB740 rate increase after budget approval from \$750 to \$1,117; One-Time Mandate increased from \$45 to \$147 per ADA, an increase of \$121K subsequent to budget approval, recognition of deferred Private Foundation funds of \$121K.



Expenses

	Year-to-Date			Annual		
	Actual	Budget	Fav/ (UnFav)	Forecast @6/30/2018	Budget	Fav/ (UnFav)
Expenses						
Certificated Salaries	\$ 4,866,895	\$ 4,675,922	\$ (190,973)	\$ 5,823,084	\$ 5,617,037	\$ (206,047)
Classified Salaries	2,081,146	2,034,558	(46,588)	2,535,560	2,449,669	(85,892)
Benefits	2,617,854	2,623,289	5,435	3,168,261	3,146,499	(21,762)
Books and Supplies	1,353,552	2,044,651	691,099	2,204,789	2,238,888	34,099
Subagreement Services	244,223	159,509	(84,714)	284,066	195,000	(89,066)
Professional Services	327,678	498,779	171,100	565,276	627,918	62,642
Facilities	2,598,947	2,601,129	2,182	3,150,476	3,121,355	(29,121)
Operations	755,527	742,940	(12,587)	889,842	880,328	(9,513)
Depreciation	264,757	126,978	(137,779)	323,869	152,374	(171,495)
Interest	837	-	(837)	1,337	-	(1,337)
Total Expenses	\$ 15,111,417	\$ 15,507,755	\$ 396,338	\$ 18,946,561	\$ 18,429,068	\$ (517,493)

Expenses (continued)

- Salaries & Benefits increase of \$313K is due to summer hours & new hires. Certificated Pupil increase of \$108K; Cert Admin increase of \$126K, Classified Instructional & Support combined decrease of \$111K while Other Classified and Office staff salaries increased \$197K.
- Books and Supplies increase of \$34K mainly due to food service increase of \$34K due to higher participation. Other actual expenditures line items in this cluster are below budget and are forecasted at max -there's an approx. combined \$715K that can be spent from May –June 2018 for student expenditures.
- Subagreement Services increase of \$89K is mainly due to transportation increase of \$57K as transportation cost for field trips were transferred from Special Activities and an increase of \$37K in Special Education.
- Professional services decrease of \$62K due to \$32K increase in general consulting fees for graphic design & installation and decrease in professional development of \$91K.
- Depreciation Expense increase of \$171K due to increase in fixed asset purchases, mainly laptops/computers, furniture&/fixtures, & transportation vehicles; see detail in attachments.

Fund Balance

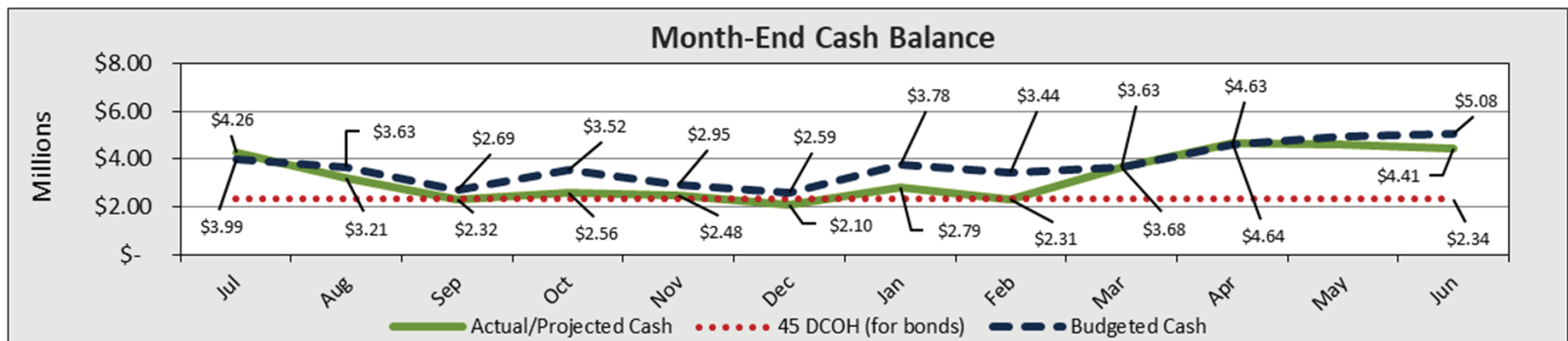
- The debt service coverage ratio is currently 1.64, bond requirement is 1.20.
- Fund balance is fairly liquid inclusive of projected cash of \$4.4M and \$1.90M of projected AR

	<i>Year-to-Date</i>			<i>Annual</i>		
	Actual	Budget	Fav/ (UnFav)	Forecast @6/30/2018	Budget	Fav/ (UnFav)
Total Surplus(Deficit)	\$ (457,570)	\$ (1,998,158)	\$ 1,540,588	\$ 2,245,225	\$ 1,085,515	\$ 1,159,710
Beginning Fund Balance	<u>7,650,147</u>	<u>7,650,147</u>		<u>7,650,147</u>	<u>7,650,147</u>	
Ending Fund Balance	<u>\$ 7,192,577</u>	<u>\$ 5,651,989</u>		<u>\$ 9,895,372</u>	<u>\$ 8,735,662</u>	
<i>As a % of Annual Expenses</i>	38.0%	30.7%		52.2%	47.4%	



Cash Balance

- Positive Cash Balance projected at year-end at \$4.41M/123-ADCOH well above the 45-DCOH bond requirement.



Questions & Discussion

Appendix follows, including:

- Monthly Cash Flow / Forecast 17/18
- Budget vs. Actual
- Statement of Financial Position
- AP Aging
- Monthly Check Register
- 60-Day Compliance Calendar

SAMPLE Charter School

Monthly Cash Flow/Forecast FY17-18

Revised 5/19/18



ADA = 1555.13

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 1540.00																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	498,255	498,255	1,235,053	896,859	896,859	1,061,385	896,859	1,427,620	1,427,620	1,427,619	1,427,619	1,283,019	12,977,022	12,911,904	65,118
8012 Education Protection Account	-	-	-	396,379	-	-	396,379	-	776,876	-	-	-	507,768	2,077,402	1,954,425	122,977
8019 State Aid - Prior Year	-	(6,239)	-	-	-	-	-	115,676	(19,178)	103,981	(28,267)	(28,267)	(28,267)	109,438	-	109,438
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	476,454	226,454	-	-	217,962	920,870	925,464	(4,594)
	-	492,016	498,255	1,631,432	896,859	896,859	1,457,764	1,012,535	2,661,772	1,758,055	1,399,352	1,399,352	1,980,482	16,084,732	15,791,793	292,939
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	46,654	139,962	186,616	184,794	1,822
8220 Federal Child Nutrition	-	60,908	71,630	76,098	58,231	37,521	53,675	60,763	54,396	72,280	72,000	15,000	-	632,501	565,845	66,657
8290 Title I, Part A - Basic Low Income	-	-	113,830	-	-	412,645	-	-	-	-	-	-	-	526,475	369,993	156,482
8291 Title II, Part A - Teacher Quality	-	-	13,655	-	-	52,389	-	-	-	-	-	-	-	66,044	4,525	61,519
8296 Other Federal Revenue	-	7,040	-	115,398	2,397	(117,364)	3,526	870	11,848	1,348	-	-	-	25,062	-	25,062
8299 Prior Year Federal Revenue	-	-	-	4,688	-	-	-	-	-	-	-	-	-	4,688	-	4,688
	-	67,948	199,115	196,184	60,627	385,191	57,201	61,632	66,244	73,628	72,000	61,654	139,962	1,441,385	1,125,157	316,229
Other State Revenue																
8311 State Special Education	29,308	29,308	52,755	52,755	52,755	52,755	52,755	89,158	89,158	89,158	89,158	89,158	3,661	771,842	764,308	7,534
8520 Child Nutrition	-	4,894	5,868	6,324	4,786	3,088	4,401	5,026	4,501	5,982	5,982	2,500	-	53,352	52,025	1,327
8545 School Facilities (SB740)	-	-	-	-	-	453,539	-	-	-	226,769	-	-	1,056,772	1,737,080	1,154,963	582,118
8550 Mandated Cost	-	-	-	-	-	97,934	-	-	-	58,958	-	-	58,959	215,851	94,225	121,626
8560 State Lottery	-	-	520	-	-	-	68,919	-	-	62,033	-	-	162,448	293,920	291,051	2,869
8598 Prior Year Revenue	-	-	-	(9,579)	-	-	31,744	(1,158)	-	6	-	-	-	21,012	-	21,012
8599 Other State Revenue	-	8,082	-	-	-	121,175	-	729	-	177,492	-	-	-	307,478	-	307,478
	29,308	42,284	59,143	49,500	57,541	728,491	157,819	93,755	93,659	620,398	95,140	91,658	1,281,840	3,400,535	2,356,572	1,043,964
Other Local Revenue																
8634 Food Service Sales	173	5,968	5,772	6,780	4,196	6,780	3,388	4,907	6,137	6,007	6,000	3,000	-	59,108	59,018	90
8660 Interest Revenue	-	-	-	-	9	488	-	34	-	-	-	-	-	530	-	530
8689 Other Fees and Contracts	-	-	-	-	250	-	-	-	-	-	-	-	-	250	-	250
8698 ASB Fundraising	12,439	4,373	16,337	17,715	-	28,167	9,610	23,866	23,876	19,137	5,000	-	-	160,520	134,188	26,331
8699 School Fundraising	-	3,148	2,242	920	2,648	3,534	3,495	3,887	11,406	5,597	2,500	-	-	39,375	47,855	(8,480)
8980 Contributions, Unrestricted	350	-	-	5,000	-	-	-	-	-	-	-	-	-	5,350	-	5,350
	12,963	13,489	24,351	30,415	7,102	38,969	16,494	32,693	41,419	30,740	13,500	3,000	-	265,133	241,062	24,071
Total Revenue	42,271	615,737	780,863	1,907,531	1,022,129	2,049,510	1,689,277	1,200,615	2,863,093	2,482,821	1,579,992	1,555,664	3,402,284	21,191,786	19,514,583	1,677,203
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	343,991	434,523	346,234	337,613	335,107	338,719	318,859	331,020	342,950	340,765	341,975	341,975	-	4,153,730	4,216,861	63,131
1170 Teachers' Substitute Hours	1,317	12,293	18,038	25,503	25,878	10,770	23,450	24,270	32,321	25,842	24,303	24,303	-	248,290	217,337	(30,953)
1175 Teachers' Extra Duty/Stipends	-	7,700	9,988	10,280	9,955	10,528	12,280	8,806	8,543	9,993	9,895	9,895	-	107,862	108,846	985
1200 Pupil Support Salaries	37,365	54,652	46,623	46,255	46,828	44,303	44,763	39,521	38,755	42,249	45,966	45,966	-	533,244	424,511	(108,733)
1300 Administrators' Salaries	65,930	73,377	65,811	65,757	65,846	65,846	65,696	65,696	65,696	64,132	55,956	55,956	-	775,697	649,482	(126,214)
1900 Other Certificated Salaries	-	-	-	-	-	-	173	539	696	2,855	-	-	-	4,262	-	(4,262)
	448,603	582,545	486,693	485,407	483,613	470,166	465,221	469,851	488,960	485,836	478,095	478,095	-	5,823,084	5,617,037	(206,047)
Classified Salaries																
2100 Instructional Salaries	6,382	33,197	39,091	40,395	32,093	23,505	32,921	41,252	38,111	31,019	35,995	35,995	-	389,957	450,949	60,993
2200 Support Salaries	27,978	40,782	36,716	37,514	38,230	34,872	39,025	36,444	40,702	41,349	40,000	40,000	-	453,613	504,184	50,571
2400 Clerical and Office Staff Salaries	58,850	80,849	70,865	74,680	75,201	70,737	82,107	74,634	78,604	78,976	78,030	78,030	-	901,564	871,363	(30,201)
2900 Other Classified Salaries	34,752	68,299	65,931	65,812	64,537	58,165	67,138	67,701	78,382	73,347	73,181	73,181	-	790,427	623,172	(167,255)
	127,961	223,126	212,603	218,400	210,061	187,280	221,192	220,031	235,800	224,691	227,207	227,207	-	2,535,560	2,449,669	(85,892)

SAMPLE Charter School

Monthly Cash Flow/Forecast FY17-18

Revised 5/19/18



ADA = 1555.13

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Benefits																
3101 STRS	64,221	82,469	68,600	31,642	80,113	66,994	62,644	68,641	69,115	74,852	67,566	67,566	-	804,422	810,538	6,116
3301 OASDI	7,969	11,803	13,423	13,735	13,330	11,751	13,788	13,776	14,429	15,442	14,948	14,948	-	159,340	151,879	(7,461)
3311 Medicare	8,348	11,670	10,127	10,162	10,015	9,489	9,909	9,959	10,465	10,259	10,269	10,269	-	120,941	116,967	(3,974)
3401 Health and Welfare	137,137	160,599	152,913	162,521	160,421	159,162	164,770	150,448	168,056	168,414	167,000	167,000	-	1,918,441	1,914,000	(4,441)
3501 State Unemployment	288	717	300	349	449	327	342	343	291	354	2,015	2,015	-	7,791	40,180	32,389
3601 Workers' Compensation	10,763	10,763	10,763	10,763	10,763	10,763	8,634	8,634	18,412	12,472	10,905	10,905	-	134,540	112,934	(21,606)
3901 Other Benefits	2,125	2,972	1,820	2,260	1,275	1,124	1,254	1,426	1,780	1,750	2,500	2,500	-	22,786	-	(22,786)
	230,851	280,993	257,945	231,431	276,365	259,610	261,341	253,228	282,548	283,542	275,203	275,203	-	3,168,261	3,146,499	(21,762)
Books and Supplies																
4100 Textbooks and Core Materials	14,316	14,398	-	-	-	-	-	-	-	482	85,402	85,402	-	200,000	200,000	(0)
4200 Books and Reference Materials	5,639	15,005	2,422	8,600	799	4,468	7,983	1,740	725	725	38,446	38,446	-	124,999	125,000	1
4302 School Supplies	16,295	4,766	9,758	17,615	20,692	32,410	(24,624)	3,521	3,365	33,526	41,338	41,338	-	200,000	200,000	0
4303 Special Activities/Field Trips	-	6,463	(651)	10,732	12,461	14,203	9,912	8,372	18,726	(36,594)	23,261	23,261	-	90,145	150,000	59,856
4304 Uniforms	-	-	5,264	875	987	2,048	6,522	3,685	4,658	4,010	5,000	5,000	-	33,050	25,000	(8,050)
4305 Software	12,303	7,645	17,033	5,670	4,098	7,119	4,411	7,139	7,513	7,569	7,500	7,500	-	95,499	112,000	16,501
4400 Noncapitalized Equipment	40,938	224,550	31,303	43,233	64,237	17,593	8,883	10,305	3,105	(13,041)	159,448	159,448	-	750,000	750,000	(0)
4700 Food Services	-	50	64,611	148,776	84,744	60,251	41,304	55,330	64,654	55,929	67,724	67,724	-	711,097	676,888	(34,209)
	89,492	272,876	129,740	235,502	188,017	138,090	54,391	90,092	102,746	52,606	428,119	423,119	-	2,204,789	2,238,888	34,099
Subagreement Services																
5101 Nursing	-	-	-	-	-	8,464	-	-	700	-	-	-	-	9,164	-	(9,164)
5102 Special Education	-	-	-	-	-	94,555	32,973	1,375	7,364	21,184	15,000	10,000	-	182,451	145,000	(37,451)
5104 Transportation	-	556	279	754	652	1,257	579	1,186	902	49,782	5,000	5,000	-	65,946	8,000	(57,946)
5105 Security	-	1,739	2,221	4,377	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	-	26,105	40,000	13,895
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	200	200	-	400	2,000	1,600
	-	2,294	2,500	5,131	2,873	106,496	35,773	4,782	11,186	73,187	22,421	17,421	-	284,066	195,000	(89,066)
Professional/Consulting Services																
5801 IT	4,200	-	23,254	(23,254)	-	-	-	-	-	-	1,000	1,000	-	6,201	25,000	18,799
5802 Audit & Taxes	-	-	5,113	-	10,500	-	5,120	-	-	-	-	-	-	20,733	14,000	(6,733)
5803 Legal	-	3,077	-	3,641	8,225	1,774	8,484	4,921	575	268	2,000	2,000	-	34,965	25,000	(9,965)
5804 Professional Development	11,339	9,112	4,288	17,045	3,504	1,164	6,272	490	2,106	8,475	10,000	10,000	-	83,795	175,000	91,205
5805 General Consulting	-	28,350	1,000	1,000	2,068	2,000	1,000	8,244	8,950	(5,080)	8,500	8,500	-	64,531	32,000	(32,531)
5810 Payroll Service Fee	45	1,235	2,356	634	1,271	2,336	442	3,402	1,188	668	2,000	2,000	-	17,575	24,000	6,426
5811 Management Fee	13,917	13,917	13,917	13,917	13,917	13,917	13,917	15,042	13,917	13,917	14,000	14,000	-	168,295	168,000	(295)
5812 District Oversight Fee	-	-	-	-	-	-	-	-	-	-	13,994	13,994	132,860	160,847	157,918	(2,929)
5813 County Fees	-	-	-	-	2,944	-	-	3,642	-	-	-	-	1,750	8,336	7,000	(1,336)
	29,501	55,690	49,927	12,983	42,428	21,190	35,235	35,740	26,736	18,248	51,494	51,494	134,610	565,276	627,918	62,642
Facilities, Repairs and Other Leases																
5601 Rent	236,988	236,988	236,988	236,988	236,988	236,988	236,988	236,988	236,988	236,988	236,988	236,988	-	2,843,851	2,843,855	4
5602 Additional Rent	10,150	10,555	11,033	10,555	10,555	3,682	10,855	10,555	16,055	10,555	10,000	10,000	-	124,550	120,000	(4,550)
5603 Equipment Leases	1,748	-	8,245	4,062	3,979	682	3,344	2,851	3,570	4,200	3,333	3,333	-	39,347	40,000	653
5604 Other Leases	420	-	478	421	1,492	421	843	421	421	421	421	421	-	6,181	-	(6,181)
5605 Real/Personal Property Taxes	-	-	-	-	-	38,795	-	-	-	-	38,795	-	-	77,590	50,000	(27,590)
5610 Repairs and Maintenance	1,550	7,498	6,161	4,327	4,527	2,676	7,377	6,683	4,778	2,129	5,625	5,625	-	58,956	67,500	8,544
	250,856	255,040	262,905	256,353	257,541	283,244	259,407	257,498	261,812	254,293	295,162	256,367	-	3,150,476	3,121,355	(29,121)

SAMPLE Charter School

Monthly Cash Flow/Forecast FY17-18

Revised 5/19/18



ADA = 1555.13

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Operations and Housekeeping																
5201 Auto and Travel	10,124	1,669	2,975	306	8,834	14,139	16,907	5,593	4,162	10,973	5,500	5,500	-	86,682	70,000	(16,682)
5203 Business Meals	217	688	652	451	2,003	920	893	1,367	610	1,785	1,500	1,500	-	12,585	10,000	(2,585)
5300 Dues & Memberships	1,030	5,335	265	4,494	1,168	91	3,209	984	2,041	2,083	2,500	2,500	-	25,700	30,000	4,300
5400 Insurance	27,340	27,340	(7,651)	10,144	10,832	11,884	23,574	(3,323)	10,107	10,107	10,107	10,107	-	140,567	140,000	(567)
5501 Utilities	14,056	14,056	42,430	23,849	5,778	11,423	11,430	11,161	12,921	12,250	15,000	15,000	-	189,356	232,140	42,784
5502 Janitorial/Trash Removal	-	18,133	6,836	10,512	4,893	2,674	2,149	4,727	10,717	7,605	8,000	8,000	-	84,245	40,000	(44,245)
5510 Office Expense	5,332	5,435	12,049	3,763	7,965	6,401	5,111	7,001	5,699	7,882	8,000	8,000	-	82,638	70,000	(12,638)
5511 Postage and Shipping	22	951	387	1,036	472	628	458	1,523	811	488	600	600	-	7,975	6,000	(1,975)
5512 Printing	425	1,878	-	754	219	-	-	-	683	359	650	650	-	5,618	6,500	882
5513 Other taxes and fees	3	874	2,059	1,637	4,226	159	1,393	2,577	8,006	696	700	700	-	23,030	25,000	1,970
5514 Bank Charges	-	-	(231)	-	(40)	145	65	-	(295)	1	100	100	-	(155)	2,500	2,655
5515 Public Relations/Recruitment	220	265	1,418	4,207	632	236	1,755	2,232	403	1,556	1,500	1,500	-	15,923	30,000	14,077
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	390	-	-	-	-	390	-	(390)
5520 Scholarship Expense	-	5,000	-	-	-	-	1,000	-	-	25,272	-	-	-	31,272	-	(31,272)
5530 School Fundraising Expense	-	2,275	345	1,499	449	-	-	-	6,706	493	1,500	1,500	-	14,767	37,000	22,233
5531 ASB Fundraising Expense	523	4,283	21,197	16,356	1,907	17,393	5,102	25,562	17,139	9,103	8,000	8,000	-	134,563	134,188	(375)
5900 Communications	5,054	3,655	3,282	(3,309)	150	3,340	4,087	4,068	3,795	3,564	3,500	3,500	-	34,686	47,000	12,314
	64,345	91,835	86,014	75,698	49,487	69,431	77,133	63,472	83,896	94,217	67,157	67,157	-	889,842	880,328	(9,513)
Depreciation																
6900 Depreciation Expense	13,795	20,179	20,318	37,590	27,779	27,474	29,556	29,195	29,289	29,581	29,556	29,556	-	323,869	152,374	(171,495)
	13,795	20,179	20,318	37,590	27,779	27,474	29,556	29,195	29,289	29,581	29,556	29,556	-	323,869	152,374	(171,495)
Interest																
7438 Interest Expense	-	-	43	313	457	-	-	-	25	-	250	250	-	1,337	-	(1,337)
	-	-	43	313	457	-	-	-	25	-	250	250	-	1,337	-	(1,337)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,255,405	1,784,579	1,508,687	1,558,807	1,538,621	1,562,981	1,439,249	1,423,888	1,522,998	1,516,201	1,874,664	1,825,869	134,610	18,946,561	18,429,068	(517,493)
Monthly Surplus (Deficit)	(1,213,134)	(1,168,842)	(727,824)	348,724	(516,492)	486,529	250,028	(223,273)	1,340,095	966,619	(294,673)	(270,206)	3,267,674	2,245,225	1,085,515	1,159,710
														12%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(1,213,134)	(1,168,842)	(727,824)	348,724	(516,492)	486,529	250,028	(223,273)	1,340,095	966,619	(294,673)	(270,206)	3,267,674	2,245,225		1.79
Cash flows from operating activities																Coverage - 1.20
Depreciation/Amortization	13,795	20,179	20,318	37,590	27,779	27,474	29,556	29,195	29,289	25,240	29,556	29,556	-	319,528		
Public Funding Receivables	1,559,715	217,170	(220,348)	178,054	14,481	(558,398)	645,762	(97,362)	69,378	(19,366)	167,420	-	(3,402,284)	(1,445,778)		
Grants and Contributions Rec.	738	-	75	-	-	11,854	-	-	-	-	-	-	-	12,667		
Prepaid Expenses	(381,205)	165,899	187,163	(185,430)	210,338	(40,889)	(22,481)	(4,234)	9,373	(790)	-	-	-	(62,257)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(40,718)	(428)	(1,312)	1,118	23,709	(27,697)	50,389	(37,064)	(13,291)	416	-	-	134,610	89,730		
Accrued Expenses	(997,192)	76,713	(44,876)	93,607	235,249	(303,094)	69,210	(29,038)	(7,852)	11,815	-	-	-	(895,458)		
Deferred Revenue	-	-	-	(121,175)	-	-	-	-	-	-	-	-	-	(121,175)		
Other Liabilities	53,299	53,299	53,299	53,299	53,299	53,299	53,299	53,299	53,299	53,299	53,299	53,299	-	639,588		
Purchases of Prop. And Equip.	(12,510)	(406,619)	(157,369)	(162,733)	(135,830)	(30,173)	(381,475)	(170,620)	(116,503)	(67,680)	-	-	-	(1,641,511)		
Total Change in Cash	(1,017,212)	(1,042,630)	(890,873)	243,052	(87,468)	(381,096)	694,288	(479,096)	1,363,788	969,553	(44,398)	(187,351)				
Cash, Beginning of Month	5,272,309	4,255,097	3,212,467	2,321,594	2,564,646	2,477,179	2,096,083	2,790,371	2,311,275	3,675,063	4,644,616	4,600,218				
Cash, End of Month	4,255,097	3,212,467	2,321,594	2,564,646	2,477,179	2,096,083	2,790,371	2,311,275	3,675,063	4,644,616	4,600,218	4,412,867	123.17	ADCOH - 45		

SAMPLE Charter School

Budget vs. Actual Report

For the period ended April 30, 2018

4/30/2018

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid-Revenue Limit							
LCFF Revenue	\$ 1,427,620	\$ 1,252,856	\$ 174,764	\$ 8,838,765	\$ 9,153,337	\$ (314,572)	12,911,904
Education Protection Account	-	619,301	(619,301)	1,569,634	1,465,819	103,815	1,954,425
State Aid - PY	103,981	-	103,981	194,240	-	194,240	-
In Lieu of Property Taxes	226,454	318,426	(91,972)	702,908	607,038	95,870	925,464
Total State Aid-Revenue Limit	1,758,055	2,190,582	(432,527)	11,305,547	11,226,194	79,353	15,791,793
Federal Revenue							
Federal Special Education - IDEA	-	-	-	-	92,397	(92,397)	184,794
Federal Child Nutrition	72,280	53,755	18,525	545,501	350,824	194,678	565,845
Title I, Part A - Basic Low Income	-	-	-	526,475	277,495	248,980	369,993
Title II, Part A - Teacher Quality	-	-	-	66,044	3,394	62,650	4,525
Other Federal Revenue	1,348	-	1,348	25,062	-	25,062	-
Federal - Prior Year Adjustments	-	-	-	4,688	-	4,688	-
Total Federal Revenue	73,628	53,755	19,873	1,167,770	724,109	443,661	1,125,157
Other State Revenue							
State Special Education - AB602	89,158	87,314	1,844	589,865	589,680	185	764,308
State - Child Nutrition	5,982	4,942	1,040	44,870	32,256	12,615	52,025
State - School Facilities Apportionment	226,769	-	226,769	680,308	577,481	102,827	1,154,963
Mandated Cost Reimbursement	58,958	-	58,958	156,892	36,596	120,296	94,225
State - State Lottery	62,033	56,729	5,304	130,952	113,458	17,494	291,051
State - Prior Year Revenue	6	-	6	21,532	-	21,532	-
State - Other State Revenue	177,492	-	177,492	307,478	-	307,478	-
Total Other State Revenue	620,398	148,985	471,412	1,931,897	1,349,471	582,427	2,356,572
Local Revenue							
Food Service Sales	5,137	5,607	(470)	44,564	47,805	(3,241)	59,018
Food Non-Program Breakfast Revenue	74	-	74	437	-	437	-
Food Non-Program Lunch Revenue	795	-	795	5,108	-	5,108	-
Interest Revenue	-	-	-	530	-	530	-
Other Fees and Contracts	-	-	-	250	-	250	-
ASB Fundraising	19,137	14,761	4,376	155,520	119,428	36,092	134,188
School Fundraising	5,597	5,264	332	36,875	42,591	(5,716)	47,855
Contributions, Unrestricted	-	-	-	5,350	-	5,350	-
Total Local Revenue	30,740	25,632	5,109	248,633	209,824	38,810	241,062
Total Revenue	\$ 2,482,821	\$ 2,418,954	\$ 63,867	\$ 14,653,847	\$ 13,509,597	\$ 1,144,251	\$ 19,514,583
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	\$ 340,765	\$ 351,405	\$ 10,640	\$ 3,469,781	\$ 3,514,051	\$ 44,270	4,216,861
Certificated Teachers' Substitute Hours	25,842	19,758	(6,085)	199,683	177,821	(21,862)	217,337
Certificated Teachers' Extra Duties	9,993	9,895	(98)	88,071	89,056	985	108,846
Certificated Pupil Support Salaries	42,249	35,376	(6,873)	441,313	353,759	(87,553)	424,511
Certificated Administrators' Salaries	64,132	54,124	(10,008)	663,785	541,235	(122,549)	649,482
Other Certificated Salaries	2,855	-	(2,855)	4,262	-	(4,262)	-
Total Certificated Salaries	485,836	470,558	(15,278)	4,866,895	4,675,922	(190,973)	5,617,037
Classified Salaries							
Classified Instructional Salaries	31,019	40,995	9,976	317,966	368,958	50,993	450,949
Classified Support Salaries	41,349	42,015	667	373,612	420,154	46,542	504,184
Clerical and Office Staff Salaries	78,976	72,614	(6,363)	745,503	726,136	(19,367)	871,363
Other Classified Salaries	73,347	51,931	(21,416)	644,065	519,310	(124,755)	623,172
Total Classified Salaries	224,691	207,555	(17,136)	2,081,146	2,034,558	(46,588)	2,449,669
Benefits							
State Teachers' Retirement System	74,852	67,901	(6,950)	669,291	674,736	5,445	810,538
OASDI/Medicare/Alternative	15,442	12,868	(2,574)	129,448	126,143	(3,306)	151,879
Medicare	10,259	9,833	(427)	100,403	97,302	(3,101)	116,967
Health and Welfare Benefits	168,414	159,500	(8,914)	1,584,441	1,595,000	10,559	1,914,000
State Unemployment Insurance	354	2,009	1,655	3,759	36,162	32,403	40,180
Workers' Compensation Insurance	12,472	9,494	(2,978)	112,729	93,947	(18,782)	112,934
Other Benefits, certificated positions	1,750	-	(1,750)	17,786	-	(17,786)	-
Total Benefits	283,542	261,605	(21,937)	2,617,858	2,623,289	5,431	3,146,499

SAMPLE Charter School

Budget vs. Actual Report

For the period ended April 30, 2018

4/30/2018

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Curricula Materials	482	-	(482)	29,196	200,000	170,804	200,000
Books and Other Reference Materials	725	-	(725)	48,107	125,000	76,893	125,000
School Supplies	33,526	16,667	(16,859)	117,324	166,667	49,343	200,000
Special Activities/Field Trips	(36,594)	15,000	51,594	43,623	135,000	91,378	150,000
Uniforms	4,010	2,083	(1,927)	28,050	20,833	(7,217)	25,000
Software	7,569	9,333	1,764	80,499	93,333	12,834	112,000
Noncapitalized Equipment	(13,041)	-	13,041	431,105	750,000	318,895	750,000
Food Services	55,410	61,535	6,125	571,541	553,817	(17,723)	676,888
Food Non-Program Breakfast Expense	55	-	(55)	409	-	(409)	-
Food Non-Program Lunch Expense	464	-	(464)	3,700	-	(3,700)	-
Total Books & Supplies	52,606	104,619	52,012	1,353,552	2,044,651	691,099	2,238,888
Subagreement Services							
Nursing	-	-	-	9,164	-	(9,164)	-
Special Education	21,184	13,182	(8,002)	157,451	118,636	(38,814)	145,000
Transportation	49,782	727	(49,055)	55,946	6,545	(49,401)	8,000
Security	2,221	3,636	1,415	21,663	32,727	11,065	40,000
Other Educational Consultants	-	200	200	-	1,600	1,600	2,000
Total Subagreement Services	73,187	17,745	(55,441)	244,223	159,509	(84,714)	195,000
Professional & Consulting Services							
IT	-	2,083	2,083	4,200	20,833	16,633	25,000
Audit and Tax	-	4,667	4,667	20,733	14,000	(6,732)	14,000
Legal	268	2,083	1,815	30,965	20,833	(10,131)	25,000
Professional Development	8,475	17,500	9,025	63,795	140,000	76,205	175,000
General Consulting	(5,080)	3,200	8,280	47,531	25,600	(21,931)	32,000
Payroll Service Fee	668	2,000	1,332	13,575	20,000	6,426	24,000
Management Fee	13,917	14,000	83	140,295	140,000	(295)	168,000
District Oversight Fee	-	21,906	21,906	-	112,262	112,262	157,918
LACOE Fees	-	1,750	1,750	6,586	5,250	(1,336)	7,000
Total Professional & Consulting Services	18,248	69,189	50,941	327,678	498,779	171,100	627,918
Facilities, Repairs, & Other Leases							
Rent	236,988	236,988	0	2,369,875	2,369,879	4	2,843,855
Additional Rent	10,555	10,000	(555)	102,812	100,000	(2,812)	120,000
Equipment Leases	4,200	3,333	(867)	32,680	33,333	653	40,000
Other Leases	421	-	(421)	7,077	-	(7,077)	-
Real/Personal Property Taxes	-	4,167	4,167	38,795	41,667	2,872	50,000
Repairs and Maintenance	2,129	5,625	3,496	47,706	56,250	8,544	67,500
Total Facilities, Repairs, & Other Leases	254,293	260,113	5,820	2,598,947	2,601,129	2,182	3,121,355
Operations & Housekeeping							
Auto and Travel Expense	10,973	17,500	6,527	75,682	70,000	(5,682)	70,000
Business Meals	1,785	833	(951)	9,585	8,333	(1,252)	10,000
Dues & Memberships	2,083	2,500	417	20,700	25,000	4,300	30,000
Insurance	10,107	11,667	1,559	120,353	116,667	(3,686)	140,000
Utilities	12,250	19,345	7,095	159,356	193,450	34,094	232,140
Janitorial/Trash Removal	7,605	3,333	(4,272)	68,245	33,333	(34,912)	40,000
Office Expense	7,882	5,833	(2,048)	66,637	58,333	(8,304)	70,000
Postage and Shipping	488	600	112	6,775	4,800	(1,975)	6,000
Printing	359	650	291	4,318	5,200	882	6,500
Other taxes and fees	696	2,500	1,804	21,630	20,000	(1,630)	25,000
Bank Charges	1	250	249	(355)	2,000	2,355	2,500
Public Relations	1,556	3,000	1,444	12,923	24,000	11,077	30,000
Miscellaneous Expense	-	-	-	390	-	(390)	-
Scholarship Expense	25,272	-	(25,272)	31,272	-	(31,272)	-
School Fundraising Expense	493	3,083	2,590	11,767	30,833	19,066	37,000
ASB Expenses	9,103	11,182	2,079	118,563	111,824	(6,740)	134,188
Communications	3,564	3,917	353	27,686	39,167	11,481	47,000
Total Operations & Housekeeping	94,217	86,194	(8,023)	755,527	742,940	(12,587)	880,328

SAMPLE Charter School

Budget vs. Actual Report

For the period ended April 30, 2018

4/30/2018

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Depreciation							
Depreciation Expense	29,581	12,698	(16,883)	264,757	126,978	(137,779)	152,374
Total Depreciation	29,581	12,698	(16,883)	264,757	126,978	(137,779)	152,374
Interest							
Interest Expense	-	-	-	837	-	(837)	-
Total Interest	-	-	-	837	-	(837)	-
Total Expenses	\$ 1,516,201	\$ 1,490,276	\$ (25,925)	\$ 15,111,421	\$ 15,507,755	\$ 396,334	\$ 18,429,068
Change in Net Assets	966,619	928,678	37,941	(457,574)	(1,998,158)	1,540,584	1,085,515
Net Assets, Beginning of Period	6,225,954			7,650,147			
Net Assets, End of Period	<u>\$ 7,192,574</u>			<u>\$ 7,192,574</u>			

SAMPLE Charter School

Statement of Financial Position

April 30, 2018

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 4,644,616	\$ 5,272,309	\$ (627,692)	-12%
Accounts Receivable	-	12,667	(12,667)	-100%
Public Funding Receivables	167,420	1,956,506	(1,789,086)	-91%
Prepaid Expenses	326,297	264,040	62,257	24%
Total Current Assets	5,138,334	7,505,521	(2,367,187)	-32%
Long Term Assets				
Property & Equipment, Net	3,109,345	1,728,251	1,381,094	80%
Deposits	10,000	10,000	-	0%
Total Long Term Assets	3,119,345	1,738,251	1,381,094	79%
Total Assets	\$ 8,257,679	\$ 9,243,772	\$ (986,093)	-11%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 450	\$ 45,330	\$ (44,880)	-99%
Accrued Liabilities	353,641	1,249,095	(895,455)	-72%
Deferred Revenue	18,128	139,303	(121,175)	-87%
Deferred Rent, Current Portion	0	0	-	0%
Total Current Liabilities	372,219	1,433,728	(1,061,509)	-74%
Long Term Liabilities				
Deferred Rent, Net of Current Portion	692,887	159,897	532,990	333%
Total Long Term Liabilities	692,887	159,897	532,990	333%
Total Liabilities	1,065,106	1,593,625	(528,519)	-33%
Total Net Assets	7,192,574	7,650,147	(457,574)	-6%
Total Liabilities and Net Assets	\$ 8,257,679	\$ 9,243,772	\$ (986,093)	-11%

SAMPLE Charter School

Statement of Cash Flow

For the period ended April 30, 2018

	Month Ended 4/30/2018	YTD Ended 4/30/2018
Cash Flow From Operating Activities		
Changes in Net Assets:	\$ 966,619	\$ (457,574)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	25,241	260,417
Decrease/(increase) in Operating Assets:		
Public Funding Receivable	(19,366)	1,789,086
Grants, Contributions & Pledges Receivable	-	12,667
Prepaid Expenses	(790)	(62,257)
Accounts Payable	416	(44,880)
Accrued Expenses	11,815	(895,455)
Deferred Revenue	-	(121,175)
Other Liabilities	53,299	532,990
Total Cash Flow from Operating Activities	<u>70,615</u>	<u>1,471,393</u>
Cash Flows from Investing Activities		
Purchase of Property & Equipment	(67,680)	(1,641,511)
Total Cash Flows from Investing Activities	<u>(67,680)</u>	<u>(1,641,511)</u>
Change in Cash & Cash Equivalents	969,554	(627,692)
Cash & Cash Equivalents, Beginning of Period	3,675,063	5,272,309
Cash and Cash Equivalents, End of Period	<u>\$ 4,644,616</u>	<u>\$ 4,644,616</u>

SAMPLE Charter School

Accounts Payable Aging

April 30, 2018

Vendor Name	Invoice/Credit Number	Invoice/Credit Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Vendor Name	RELI042718	4/27/2018	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
Vendor Name	SAMS032018	3/20/2018	<u>(50.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50.00)</u>
Total Outstanding Invoices			<u>\$ 450.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450.00</u>

SAMPLE Charter School

Check Register

For the period ended April 30, 2018

Check Number	Vendor Name	Description	Check Date	Check Amount
104905	Vendor Name	Copier contract 03/01/18-03/31/18	4/3/2018	3,569.74
104906	Vendor Name	April Storage	4/5/2018	555.00
104907	Vendor Name	Graduation Honor Cords	4/5/2018	189.00
104908	Vendor Name	Janitorial Supplies	4/5/2018	954.52
104909	Vendor Name	Jerseys and Shorts 3/18	4/5/2018	885.72
104910	Vendor Name	Kitchen Supplies	4/5/2018	59.84
104911	Vendor Name	Office Supplies 03/18	4/5/2018	3,211.46
104912	Vendor Name	Paper Rolls	4/5/2018	59.81
104913	Vendor Name	PSE - 02/01/18 - 02/28/18	4/5/2018	4,796.50
104914	Vendor Name	Shipping	4/5/2018	20.57
104915	Vendor Name	Textbooks	4/5/2018	481.80
104916	Vendor Name	Transportation Svcs - 3/12/18-3/15/18	4/5/2018	1,650.00
104917	Vendor Name	T-Shirts	4/5/2018	1,492.90
104918	Vendor Name	Augusta Fanatic Long Sleeve Shirts (30)	4/6/2018	767.30
104919	Vendor Name	Biology Supplies	4/6/2018	95.36
104920	Vendor Name	Classroom keys for backup inventory	4/6/2018	390.56
104921	Vendor Name	American Apparel USA-Made Jerseys (15)	4/12/2018	321.25
104922	Vendor Name	Electric Svcs 03/06/18-04/05/18	4/12/2018	9,360.97
104923	Vendor Name	Fire Alarm Monitoring	4/12/2018	65.00
104924	Vendor Name	Gas Svc 03/06/18-04/04/18	4/12/2018	1,304.42
104925	Vendor Name	Health Ins. 04/01/18-04/30/18	4/12/2018	171,307.00
104926	Vendor Name	Notary Service 04/04/18	4/12/2018	25.00
104927	Vendor Name	Pay period end 03/15/18, 11/30/17,3/31/18	4/12/2018	668.00
104928	Vendor Name	Waste Svcs 04/01/18-04/30/18	4/12/2018	2,149.40
104929	Vendor Name	Repair and Replacement Fund	4/16/2018	10,000.00
104930	Vendor Name	Annual Renewal Fee	4/19/2018	50.00
104931	Vendor Name	Copier Contract 05/01/18-05/31/18	4/19/2018	3,673.01
104932	Vendor Name	Cover: 8x6 Blue Royal (175)	4/19/2018	1,552.11
104933	Vendor Name	Drinking Water 03/18	4/19/2018	69.00
104934	Vendor Name	Equipment Installation Agreement	4/19/2018	29,540.53
104935	Vendor Name	E-rate services 01/18-03/18	4/19/2018	1,000.00
104936	Vendor Name	Fixed Monitoring Monthly Fee 04/18	4/19/2018	2,156.00
104937	Vendor Name	Master Lockbox	4/19/2018	54.75
104938	Vendor Name	Newspapers in Eductation 51 copies #8094N	4/19/2018	30.60
104939	Vendor Name	Office Supplies 03/18, 4/18	4/19/2018	2,094.94
104940	Vendor Name	Official for Boys Volleyball Game 04/10/18	4/19/2018	62.00
104941	Vendor Name	Official for Boys Volleyball Game 04/10/18	4/19/2018	72.00
104942	Vendor Name	Pick up and destroy - Security Cabinets	4/19/2018	70.00
104943	Vendor Name	Professional Services through 03/31/18	4/19/2018	267.90
104944	Vendor Name	Safety Supplies	4/19/2018	362.50
104945	Vendor Name	Shipping	4/19/2018	70.58
104946	Vendor Name	SLP Services 02/01/18-02/28/18	4/19/2018	8,437.50
104947	Vendor Name	Startech HDMI over Cat5 Extender	4/19/2018	225.57
104948	Vendor Name	Transportation 03/21/18-04/02/18	4/19/2018	5,105.00
104949	Vendor Name	WC Ins. PAWC914434 01/01/18-01/01/19	4/19/2018	12,898.18
104950	Vendor Name	Food Svc 03/18	4/20/2018	54,580.82

Total Disbursements Issued in April \$ 336,754.11

60-Day Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Client Signature Required	Additional Information
DATA TEAM	May-31	<p>English Language Proficiency Assessments for California (ELPAC) - State and federal law require that local educational agencies administer a state test of English language proficiency (ELP) to eligible students in kindergarten through grade twelve. The CDE is transitioning from the CELDT to the ELPAC as the state ELP assessment by 2018. The ELPAC will be aligned with the 2012 California English Language Development Standards. It will be comprised of two separate ELP assessments: one for the initial identification of students as English learners (ELs), and a second for the annual summative assessment to measure a student's progress in learning English and to identify the student's level of ELP.</p> <p>The CELDT initial assessment can be administered from July 1 through June 30 and is given within 30 days of the student being determined eligible for initial testing. The annual assessment is administered through ELPAC between 2/1/2018 - 5/31/2018</p>	Client	No	No	http://www.cde.ca.gov/ta/tg/ep/
FINANCE	May-31	<p>Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.</p>	Charter Impact with Client support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp
FINANCE	Jun-01	<p>Executive School Leadership Review Evaluation – The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.</p>	Client with Charter Impact support	Yes	No	<p>This is an IRS requirement for Executive Director positions.</p> <p>If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.</p>
FINANCE	Jun-01	<p>SB 740 Charter School Facility Grant Program applications (Continuing Schools)- The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.</p>	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfgp/index.asp
FINANCE	Jun-01	<p>Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations.</p>	Charter Impact	No	No	

60-Day Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Client Signature Required	Additional Information
FINANCE	Jun-15	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/ac/csinfosvy1617.asp
OPERATIONS	Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	Client with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/aa/pa/lcffitfaq.asp
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools). Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	Client	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE	Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	Client	No	No	https://www.cde.ca.gov/sp/hs/cy/strategies.asp
DATA TEAM	Jun-30	CALPADS and CBEDS Charter School reporting status change - Existing charter schools may request a change to how they submit their data to CALPADS and CBEDS only between June 1 and June 30. Forms postmarked after that date are reviewed on a case-by-case basis and no forms will be processed after Census Day – the first Wednesday in October.	Client with Charter Impact support	No	No	https://www.cde.ca.gov/ds/sp/cl/documents/statuschgformv9.doc
FINANCE	Jun-30	School Nutrition Application Due to CDE - Funding supports five school meal and milk programs to assist schools, districts, and other nonprofit agencies in providing nutritious meals and milk to children at reasonable prices or free to qualified applicants. The five programs are the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Feeding Option (SSFO), Special Milk Program (SMP), and State Meal Program (STMP)	Client	No	No	https://www.cde.ca.gov/fg/fo/profile.asp?id=5104
FINANCE	Jun-30	Educator Effectiveness Funds Deadline - The 2015-16 State Budget Act provided approximately \$1,466 per 2014-15 certificated, full-time equivalent employee for the Educator Effectiveness Program (Resource Code 6264). These funds must be spent or encumbered by this date.	Client	No	No	https://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp