

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Wallis Annenberg High School
 (continued) _____
 CDS #: 1.96473E+13
 Charter Approving Entity: Los Angeles Unified
 County: Los Angeles
 Charter #: 1882801
 Fiscal Year: 7/1/2018 - 6/30/2019

To the entity that approved the charter school:
 (x) 2018-19 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
 Charter School Official
 (Original signature required)
 Print Name: Johnathan Williams Title: CEO / Co-Founder

To the County Superintendent of Schools:
 (x) 2018-19 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)
 Print Name: Jose Cole-Gutierrez Title: Director, Charter School Div

For additional information on the First Interim Report, please contact:

<p><u>For Approving Entity:</u></p> <p><u>Florencia Dela Cruz</u> Name</p> <p><u>SAA-Charter Accounting Unit</u> Title</p> <p><u>213-241-7927</u> Phone</p> <p><u>florencia.delacruz@lausd.net</u> E-mail</p>	<p><u>For Charter School:</u></p> <p><u>Vincent Shih</u> Name</p> <p><u>Accounting</u> Title</p> <p><u>(323) 918-2234</u> Phone</p> <p><u>vshih@accelerated.org</u> E-mail</p>
---	--

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

 District Advisor Date

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

Charter School Name: Wallis Annenberg High School
(continued)
CDS #: 19647330100750
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 1882801
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

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

Description	Object Code	2nd Interim Projection		
		Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF/Revenue Limit Sources				
State Aid - Current Year	8011	3,845,935.00		3,845,935.00
Education Protection Account State Aid - Current Year	8012	851,647.00		851,647.00
State Aid - Prior Years	8019	-		-
Charter Schools Funding in lieu of Property Taxes	8096	1,166,319.63		1,166,319.63
Other LCFF/Revenue Limit Transfers	8091, 8097			-
Total, LCFF/Revenue Limit Sources		5,863,901.63	-	5,863,901.63
2. Federal Revenues				
Every Student Succeeds Act (Title I-V)	8290	-	260,801.00	260,801.00
Special Education - Federal	8181, 8182	-	94,686.53	94,686.53
Child Nutrition - Federal	8220	-	-	-
Donated Food Commodities	8221	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-
Total, Federal Revenues		-	355,487.53	355,487.53
3. Other State Revenues				
Special Education - State	StateRevSE	-	276,477.46	276,477.46
All Other State Revenues	StateRevAO	150,915.00	46,773.53	197,688.53
Total, Other State Revenues		150,915.00	323,250.99	474,165.99
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	218,600.00	27,807.54	246,407.54
Total, Local Revenues		218,600.00	27,807.54	246,407.54
5. TOTAL REVENUES				
		6,233,416.63	706,546.06	6,939,962.69
B. EXPENDITURES				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,302,820.91	155,888.04	1,458,708.95
Certificated Pupil Support Salaries	1200	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	394,703.14	96,351.09	491,054.23
Other Certificated Salaries	1900	-	-	-
Total, Certificated Salaries		1,697,524.05	252,239.13	1,949,763.18
2. Non-certificated Salaries				
Non-certificated Instructional Aides' Salaries	2100	-	111,659.60	111,659.60
Non-certificated Support Salaries	2200	192,994.75	3,439.93	196,434.68
Non-certificated Supervisors' and Administrators' Sal.	2300	49,436.64	2,711.42	52,148.06
Clerical and Office Salaries	2400	339,179.22	13,695.12	352,874.34
Other Non-certificated Salaries	2900	-	-	-
Total, Non-certificated Salaries		581,610.61	131,506.07	713,116.68
3. Employee Benefits				
STRS	3101-3102	268,499.24	55,237.43	323,736.67
PERS	3201-3202	-	-	-
OASDI / Medicare / Alternative	3301-3302	78,784.56	13,005.08	91,789.64
Health and Welfare Benefits	3401-3402	214,517.04	29,041.58	243,558.62
Unemployment Insurance	3501-3502	3,222.00	148.63	3,370.63
Workers' Compensation Insurance	3601-3602	60,391.35	8,223.68	68,615.03
OPEB, Allocated	3701-3702	-	-	-

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

Charter School Name: Wallis Annenberg High School
(continued) _____
CDS #: 19647330100750 _____
Charter Approving Entity: Los Angeles Unified _____
County: Los Angeles _____
Charter #: 1882801 _____
Period Covered: 7/1/2018 - 6/30/2019 _____

This charter school uses the following basis of accounting:

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

Description	Object Code	2nd Interim Projection		
		Unrestricted	Restricted	Total
OPEB, Active Employees	3751-3752			-
Other Employee Benefits	3901-3902	-	-	-
Total, Employee Benefits		625,414.20	105,656.39	731,070.59
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	62,892.29	-	62,892.29
Books and Other Reference Materials	4200	1,871.72	-	1,871.72
Materials and Supplies	4300	67,723.46	28,105.15	95,828.61
Noncapitalized Equipment	4400	59,934.97	-	59,934.97
Food	4700	9,733.60	-	9,733.60
Total, Books and Supplies		202,156.04	28,105.15	230,261.19
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-	-	-
Travel and Conferences	5200	4,763.65	1,200.00	5,963.65
Dues and Memberships	5300	20,550.44	-	20,550.44
Insurance	5400	32,760.98	-	32,760.98
Operations and Housekeeping Services	5500	130,340.04	-	130,340.04
Rentals, Leases, Repairs, and Noncap. Improvements	5600	142,522.65	45,000.00	187,522.65
Transfers of Direct Costs	5700-5799			-
Professional/Consulting Services and Operating Expend.	5800	453,800.20	619,470.87	1,073,271.07
Communications	5900	-	-	-
Total, Services and Other Operating Expenditures		784,737.96	665,670.87	1,450,408.83

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

Charter School Name: Wallis Annenberg High School
(continued)
CDS #: 19647330100750
Charter Approving Entity: Los Angeles Unified
County: Los Angeles
Charter #: 1882801
Period Covered: 7/1/2018 - 6/30/2019

This charter school uses the following basis of accounting:

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

Description	Object Code	2nd Interim Projection		
		Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			-
Buildings and Improvements of Buildings	6200			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-
Equipment	6400			-
Equipment Replacement	6500			-
Depreciation Expense (for accrual basis only)	6900	6,644.88	7,093.65	13,738.53
Total, Capital Outlay		6,644.88	7,093.65	13,738.53
7. Other Outgo				
Tuition to Other Schools	7110-7143			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-
All Other Transfers	7281-7299			-
Transfers of Indirect Costs	7300-7399	(12,696.00)	12,696.00	-
Debt Service:				
Interest	7438			-
Principal (for modified accrual basis only)	7439			-
Total, Other Outgo		-	-	-
8. TOTAL EXPENDITURES		3,898,087.74	1,190,271.26	5,088,359.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,335,328.89	(483,725.21)	1,851,603.69
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			-
2. Less: Other Uses	7630-7699			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(427,725.21)	427,725.21	-
4. TOTAL OTHER FINANCING SOURCES / USES		(427,725.21)	427,725.21	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,907,603.68	(56,000.00)	1,851,603.69
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	10,230,374.42	222,537.62	10,452,912.04
b. Adjustments to Beginning Balance	9793, 9795			-
c. Adjusted Beginning Balance		10,230,374.42	222,537.62	10,452,912.04
2. Ending Fund Balance, June 30 (E + F.1.c.)		12,137,978.10	166,537.62	12,304,515.73
Components of Ending Fund Balance :				
a. Nonspendable				
Revolving Cash (equals object 9130)	9711	285,000.00		285,000.00
Stores (equals object 9320)	9712			-
Prepaid Expenditures (equals object 9330)	9713	4,000.00		4,000.00
All Others	9719			-
b. Restricted	9740		166,537.62	166,537.62

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

Charter School Name: Wallis Annenberg High School
 (continued) _____
 CDS #: 19647330100750 _____
 Charter Approving Entity: Los Angeles Unified _____
 County: Los Angeles _____
 Charter #: 1882801 _____
 Period Covered: 7/1/2018 - 6/30/2019 _____

This charter school uses the following basis of accounting:

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

Description	Object Code	2nd Interim Projection		
		Unrestricted	Restricted	Total
c. Committed				
Stabilization Arrangements	9750			-
Other Commitments	9760			-
d. Assigned				-
Other Assignments	9780			-
e. Unassigned/Unappropriated				-
Reserve for Economic Uncertainties	9789			-
Unassigned/Unappropriated Amount	9790	11,848,978.10	0.00	11,848,978.11

20886	Wallis Annenberg High School FY19 2ND INTERIM REPORT FI CHARTER SCHOOL - FUND 62 DUE DATE - MARCH 01, 2019 - (FRIDAY)		
			FY19 2ND INTERIM PROJECTION
	BALANCE SHEET - FULL ACCRUAL		
A) ASSETS		Object Codes	
1) Cash			
a) In County Treasury (don't put your \$ here if they are not in LACOE)		9110	11,804,000.63
1) Fair Value Adjustment to Cash in County Treasury		9111	
b) In Banks		9120	
c) In Revolving Fund		9130	285,000.00
d) with Fiscal Agent		9135	
e) collection awaiting deposit		9140	
2) Investments		9150	
3) Accounts Receivable		9200	165,000.00
4) Due from Grantor Government		9290	
5) Due from Other Funds		9310	
6) Stores		9320	
7) Prepaid Expenditures		9330	4,000.00
8) Other Current Assets		9340	
9) Fixed Assets:			
a) Land		9410	
b) Land Improvements		9420	
c) Less - Accumulated Depreciation-Land Improvements		9425	
d) Buildings		9430	
e) Less - Accumulated Depreciation-Buildings		9435	
f) Equipment		9440	134,920.00
g) Less - Accumulated Depreciation-Equipment		9445	(31,942.53)
h) Work in Progress		9450	
10) TOTAL ASSETS			12,360,978.10
B. DEFERRED OUTFLOWS OF RESOURCES			
1) Deferred Outflows Of Resources		9490	
2) TOTAL DEFERRED OUTFLOWS			-
C. LIABILITIES			
1) Accounts Payable		9500	223,000.00
2) Due to Grantor Governments		9590	
3) Due to Other Funds		9610	
4) Current Loans		9640	
5) Unearned Revenue		9650	
6) Long-Term Liabilities:			
a) Net Pension Liability		9663	
b) NET OPEB Obligation		9664	
c) Compensated Absences		9665	
d) COPs Payable		9666	
e) Capital Leases Payable		9667	
f) Lease Revenue Bonds Payable		9668	
g) Other General Long-Term Liabilities		9669	
7) TOTAL LIABILITIES			223,000.00
D. DEFERRED INFLOWS OF RESOURCES			
1) Deferred Inflows of Resources		9690	
2) TOTAL DEFERRED INFLOWS			-
E. NET POSITION, June 30			12,137,978.10