

The Accelerated Schools

FY19-20 Budget Summary

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	TAS		ACES		WAHS		TAS - Consolidated	
	2019-20 Budget - Approved	2019-20 Forecast	2019-20 Budget - Approved	2019-20 Forecast	2019-20 Budget - Approved	2019-20 Forecast	2019-20 Budget - Approved	2019-20 Forecast
Enrollment	737	732	528	490	530	493	1,795	1,715
ADA	700.15	701.93	501.60	468.98	503.50	470.31	1,705.25	1,641.22
ADA %	95%	96%	95%	96%	95%	95%	95%	95%
UPP	57%	81%	57%	95%	57%	89%	57%	88%
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	5,257,999	4,392,646	3,954,942	3,092,115	4,677,173	3,860,173	13,890,114	11,344,935
8012 Education Protection Account	951,114	1,106,622	625,218	739,366	755,263	741,463	2,331,595	2,587,451
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,525,000	1,785,640	985,000	1,193,038	1,050,000	1,196,422	3,560,000	4,175,100
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources	7,734,113	7,284,908	5,565,160	5,024,520	6,482,436	5,798,058	19,781,709	18,107,485
8100-8299 · Federal Revenue								
8181 Special Education - Federal (IDEA)	148,402	143,411	97,020	95,817	94,822	96,089	340,244	335,318
8220 Child Nutrition - Federal	1,393,420	1,461,333	-	-	-	-	1,393,420	1,461,333
8291 Title I	435,786	359,383	264,008	224,608	259,638	219,941	959,432	803,932
8292 Title II	40,127	41,264	25,080	25,837	24,161	24,825	89,368	91,926
8294 Title III	21,519	27,155	11,927	18,945	-	-	33,446	46,100
8295 Title IV, SSAE	12,414	12,414	6,980	10,000	7,774	10,000	27,168	32,414
8296 Title IV, PCSGP	-	2,774	-	-	-	-	-	2,774
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	-	-	5,000	5,000	5,866	5,866	10,866	10,866
Total 8100-8299 · Other Federal Income	2,051,668	2,047,734	410,015	380,207	392,261	356,721	2,853,944	2,784,662
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	281,675	281,675	-	-	-	-	281,675	281,675
8550 Mandate Block Grant	155,119	23,250	93,537	23,250	108,517	23,250	357,173	69,749
8561 State Lottery - Non Prop 20	128,809	107,190	85,836	71,644	76,048	71,896	290,693	250,730
8562 State Lottery - Prop 20	54,005	37,832	32,955	25,286	32,651	25,375	119,611	88,493
8560 Lottery Revenue	182,814	145,022	118,791	96,930	108,699	97,271	410,304	339,223
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-
8591 SB740	-	-	-	-	-	-	-	-
8592 State Mental Health	-	-	-	-	-	-	-	-
8593 After School Education & Safety	122,850	122,850	92,137	92,137	-	-	214,987	214,987

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8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-
8599 State Revenue - Other	289,726	289,726	30,000	30,000	5,000	5,000	324,726	324,726
Total 8300-8599 · Other State Income	1,032,184	862,523	334,465	242,316	222,216	125,521	1,588,865	1,230,360
8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-
8634 Food Service Sales	7,000	4,632	-	-	-	-	7,000	4,632
8650 Leases & Rentals	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	300,000	300,000	115,000	115,000	189,006	189,006	604,006	604,006
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-
8692 Grants	-	3,500	3,000	3,000	-	-	3,000	6,500
8694 In Kind Donations	-	-	-	-	-	-	-	-
8695 Contributions & Events	15,000	15,463	25,000	25,000	30,000	30,000	70,000	70,463
8696 Other Fundraising	-	3,454	-	2,250	-	2,459	-	8,163
8697 E-Rate	-	1,184	-	-	-	-	-	1,184
8698 SELPA Grants	-	8,315	-	8,528	-	19,539	-	36,382
8699 All Other Local Revenue	28,000	-	-	-	2,000	2,000	30,000	2,000
8792 Transfers of Apportionments - Special Education	446,541	416,890	291,651	278,537	285,150	279,327	1,023,342	974,753
Total 8600-8799 · Other Income-Local	796,541	753,437	434,651	432,314	506,156	522,331	1,737,348	1,708,082
Prior Year Adjustments								
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-
Total Prior Year Adjustments	-	-	-	-	-	-	-	-
TOTAL INCOME	11,614,506	10,948,601	6,744,291	6,079,358	7,603,069	6,802,630	25,961,866	23,830,589
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	3,015,419	2,746,043	1,634,723	1,596,762	1,960,172	1,957,627	6,610,314	6,300,432
1120 Teachers' Hourly	-	-	-	-	-	-	-	-
1170 Teachers' Salaries - Substitute	19,200	55,787	82,080	108,598	73,500	69,861	174,780	234,246
1175 Teachers' Salaries - Stipend/Extra Duty	75,000	-	30,000	13,636	75,000	1,500	180,000	15,136
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	-	9,708	-	2,917	-	2,917	-	15,542

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1299 Certificated Pupil Support - Other	-	-	-	-	-	-	-	-
1300 Certificated Supervisors' & Administrators' Salaries	1,072,075	934,802	643,240	513,327	756,260	756,260	2,471,575	2,204,389
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	4,181,694	3,746,340	2,390,043	2,235,241	2,864,932	2,788,165	9,436,669	8,769,745
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	367,760	750,728	199,348	199,348	151,754	151,754	718,862	1,101,829
2121 After School Staff Salaries	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	-	-	-	-	-	-	-	-
2200 Classified Support Salaries	1,174,563	483,491	150,152	220,759	164,093	235,788	1,488,808	940,039
2300 Classified Supervisors' & Administrators' Salaries	-	18,999	75,000	75,000	52,275	52,275	127,275	146,274
2400 Classified Office Staff Salaries	642,989	622,147	210,180	217,805	242,820	242,820	1,095,988	1,082,773
2900 Other Classified Salaries	193,464	188,916	109,593	102,772	85,000	38,636	388,057	330,325
Total 2000 · Classified Salaries	2,378,777	2,064,281	744,272	815,684	695,941	721,273	3,818,990	3,601,239
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	741,063	702,160	412,995	406,503	492,489	420,175	1,646,546	1,528,838
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	147,484	147,484	46,145	46,933	43,148	36,599	236,777	231,015
3331 MED - Medicare	95,127	94,032	45,448	41,569	51,633	47,369	192,207	182,970
3401 H&W - Health & Welfare	515,983	533,757	304,356	304,356	291,179	291,179	1,111,518	1,129,292
3501 SUI - State Unemployment Insurance	60,895	60,895	32,538	32,538	30,496	30,496	123,929	123,929
3601 Workers' Compensation Insurance	170,572	170,572	81,492	81,492	92,583	92,583	344,647	344,647
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-
Total 3000 · Employee Benefits	1,731,124	1,708,900	922,973	913,391	1,001,528	918,400	3,655,625	3,540,692
4000 · Supplies								
4111 Core Curricula Materials	142,650	100,000	98,538	50,000	123,140	123,140	364,328	273,140
4211 Books & Other Reference Materials	1,978	25,106	1,500	7,385	500	10,198	3,978	42,689
4311 Student Materials	73,000	100,246	45,000	70,582	50,000	50,000	168,000	220,828
4351 Office Supplies	13,000	16,516	6,500	6,500	8,000	8,000	27,500	31,016
4371 Custodial Supplies	45,000	45,000	8,000	8,000	15,000	15,000	68,000	68,000
4391 Food (Non Nutrition Program)	12,000	12,000	5,000	5,000	10,000	10,000	27,000	27,000

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4392 Uniforms	-	17,499	-	-	-	-	-	17,499
4393 PE & Sports Equipment	-	8,696	-	-	12,000	12,000	12,000	20,696
4399 All Other Supplies	50,000	11,324	30,500	30,500	43,000	43,000	123,500	84,824
4390 Other Supplies	62,000	49,519	35,500	35,500	65,000	65,000	162,500	150,019
4411 Non Capitalized Equipment	130,000	169,380	20,000	55,382	100,000	100,000	250,000	324,762
4711 Nutrition Program Food & Supplies	755,000	855,447	-	-	-	-	755,000	855,447
Total 4000 · Supplies	1,222,628	1,361,213	215,038	233,349	361,640	371,338	1,799,306	1,965,901
5000 · Operating Services								
5211 Travel & Conferences	20,000	10,000	8,500	8,500	6,000	6,000	34,500	24,500
5311 Dues & Memberships	30,000	30,000	10,000	10,000	25,000	25,000	65,000	65,000
5451 General Insurance	65,000	65,000	42,000	42,000	35,000	40,095	142,000	147,095
5511 Utilities	190,000	190,000	90,000	90,000	110,000	110,000	390,000	390,000
5521 Security Services	-	8,667	-	3,167	-	2,637	-	14,471
5531 Housekeeping Services	-	15,960	-	53,712	-	3,415	-	73,087
5599 Other Facility Operations & Utilities	54,000	54,000	12,000	69,510	12,000	12,151	78,000	135,661
5611 School Rent - Private Facility	60,000	60,000	-	10,000	-	-	60,000	70,000
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	-	6,218	-	-	-	5,660	-	11,879
5621 Equipment Lease	-	22,071	-	12,646	-	12,039	-	46,756
5631 Vendor Repairs	250,000	120,000	35,000	35,000	150,000	150,000	435,000	305,000
5812 Field Trips & Pupil Transportation	64,000	40,000	15,000	15,000	80,000	80,000	159,000	135,000
5821 Legal	100,000	80,000	75,000	87,707	95,000	95,000	270,000	262,707
5823 Audit	-	10,000	-	1,958	-	1,993	-	13,951
5831 Advertisement & Recruitment	-	-	-	-	-	266	-	266
5841 Contracted Substitute Teachers	275,000	236,704	125,000	104,816	250,000	77,664	650,000	419,183
5842 Special Education Services	-	533,246	-	208,814	-	299,449	-	1,041,509
5843 Non Public School	-	47,933	-	-	-	20,898	-	68,831
5844 After School Services	-	-	-	14,400	-	-	-	14,400
5849 Other Student Instructional Services	-	19,255	-	-	-	1,505	-	20,760
5852 Professional Development	-	32,951	-	38,985	-	17,408	-	89,344
5854 Nursing & Medical (Non-IEP)	-	15,257	-	24,636	-	7,811	-	47,704
5859 All Other Consultants & Services	594,247	494,665	435,129	94,958	487,674	132,634	1,517,050	722,258
5861 Non Instructional Software	125,000	125,000	45,000	45,000	70,000	70,000	240,000	240,000

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5865 Fundraising Cost	-	1,838	-	-	-	-	-	1,838
5871 District Oversight Fees	98,400	72,849	71,064	50,245	90,040	57,981	259,504	181,075
5872 Special Education Fees (SELPA)	-	112,060	-	74,871	-	75,083	-	262,014
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-
5895 Bad Debt Expense	-	-	-	-	-	-	-	-
5899 All Other Expenses	273,000	23,135	87,000	87,000	77,500	77,500	437,500	187,635
5911 Office Phone	-	11,599	-	4,423	-	-	-	16,023
5913 Mobile Phone	-	4,580	-	-	-	-	-	4,580
5921 Internet	-	10,817	-	-	-	-	-	10,817
5923 Website Hosting	-	-	-	-	-	-	-	-
5931 Postage & Shipping	-	2,169	-	1,520	-	817	-	4,506
5999 Other Communications	92,000	50,000	6,000	6,000	-	-	98,000	56,000
Total 5000 · Operating Services	2,290,647	2,505,975	1,056,693	1,194,870	1,488,213	1,383,006	4,835,553	5,083,850
6000 · Capital Outlay								
6901 Depreciation Expense	1,159,483	1,159,483	979,759	979,759	13,737	21,751	2,152,980	2,160,993
6903 Amortization Expense	-	-	-	-	-	-	-	-
6999 Capital Outlay	40,517	-	20,241	20,241	286,263	286,263	347,020	306,503
Total 6000 · Capital Outlay	1,200,000	1,159,483	1,000,000	1,000,000	300,000	308,014	2,500,000	2,467,496
7000 · Other Outgo								
7438 Interest Expense	-	-	201,846	202,227	-	-	201,846	202,227
Total 7000 · Other Outgo	-	-	201,846	202,227	-	-	201,846	202,227
TOTAL EXPENSE	13,004,869	12,546,193	6,530,865	6,594,762	6,712,254	6,490,196	26,247,988	25,631,150
NET INCOME	(1,390,363)	(1,597,592)	213,426	(515,404)	890,815	312,434	(286,122)	(1,800,561)
Beginning Cash Balance	14,485,814	14,485,799	7,811,840	7,811,729	12,267,028	12,267,028	34,564,682	34,564,556
Cash Flow from Operating Activities								
Net Income	(1,390,363)	(1,597,592)	213,426	(515,404)	890,815	312,434	(286,122)	(1,800,561)
Change in Accounts Receivable								
Prior Year Accounts Receivable	152,541	562,378	166,487	175,086	131,042	155,764	450,070	893,229
Current Year Accounts Receivable	(4,442,948)	(2,571,181)	(1,977,232)	(730,392)	(2,156,781)	(638,733)	(8,576,961)	(3,940,307)
Change in Due from	-	(784,625)	-	(3,615)	-	(6,414)	-	(794,655)
Change in Accounts Payable	1,530,888	1,316,189	1,096,412	289,277	(406,729)	146,285	2,220,571	1,751,751

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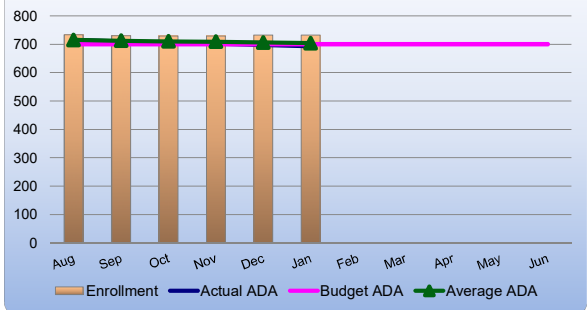
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Change in Due to	244,720	33,699	302,670	353,379	241,399	387,014	788,790	774,093
Change in Accrued Vacation	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	(500,384)	-	(177,616)	-	(166,132)	-	(844,132)
Change in Prepaid Expenditures	-	(9,593)	-	(1,357)	-	(875)	-	(11,826)
Change in Deposits	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	979,759	-	8,014	-	987,773
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-
Capital Expenditures	-	(582,786)	-	(13,960)	-	(40,078)	-	(636,824)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-
Source - Sale of Receivables	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	(375,700)	-	-	-	(375,700)
Use - Loans	-	-	-	-	-	-	-	-
Ending Cash Balance	10,580,652	10,351,904	7,613,603	7,791,186	10,966,774	12,424,307	29,161,030	30,567,396
Month with Lowest Ending Cash Balance	Jun: \$10,580,652	Jun: \$10,388,482	Sep: \$7,549,487	Jul: \$7,816,898	Jun: \$10,966,774	Jul: \$12,245,549		
5% Reserve Goal	650,243	627,310	326,543	329,738	335,613	324,510	1,312,399	1,281,558
Net Income as a Percent of Expenses	-10.7%	-12.7%	3.3%	-7.8%	13.3%	4.8%	-1.1%	-7.0%
Ending Cash as a Percent of Expenses	81.4%	82.5%	116.6%	118.1%	163.4%	191.4%	111.1%	119.3%

THE ACCELERATED SCHOOL - Financial Dashboard (March 2020)

1 Key Performance Indicators

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

2 ADA & Enrollment



KEY POINTS

- School is currently under-enrolled by **5** students.
- P1 ADA: **709.86**
- P2 ADA: **703.90**

3 Average Daily Attendance Analysis

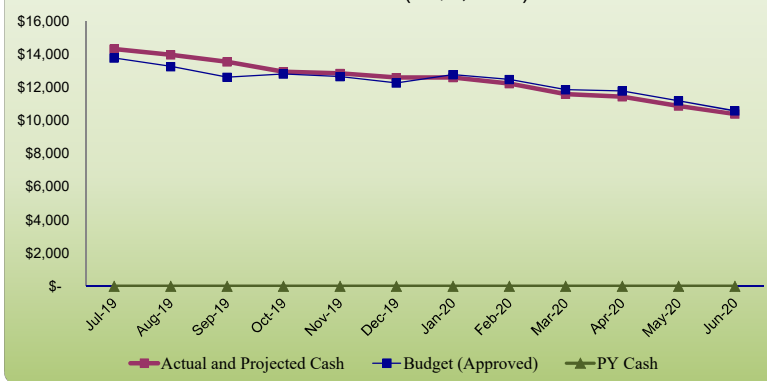
Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	732	732	737	(5)	732	
ADA %	96.3%	96.0%	95.0%	1.0%	95.9%	
Average ADA	703.90	701.93	700.15	1.78	701.93	

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %		85.7%	85.7%	
3-Year Average %		80.9%	80.9%	
District UPP C. Grant Cap	77.0%	77.0%	0.0%	77.0%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 19-20 YTD			Historical
	As of 03/31/20	FY 19-20 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 18-19
Local Control Funding Formula	7,284,908	7,734,113	(449,205)	7,284,908	0	5,448,456	4,942,007	506,450	0
Federal Revenue	2,047,734	2,051,668	(3,934)	2,047,734	0	650,908	322,938	327,969	0
State Revenue	862,523	1,032,184	(169,661)	862,523	0	97,263	317,968	(220,705)	0
Other Local Revenue	731,020	781,541	(50,521)	731,020	0	470,864	336,303	134,561	0
Grants/Fundraising	22,417	15,000	7,417	22,417	0	22,417	-	22,417	0
TOTAL REVENUE	10,948,601	11,614,506	(665,905)	10,948,601	0	6,689,908	5,919,217	770,691	0
<i>Total per ADA</i>	15,598	16,589	(991)	15,598	-	-	-	-	-
<i>w/o Grants/Fundraising</i>	15,566	16,567	(1,001)	15,566	-	-	-	-	-
Certificated Salaries	3,746,340	4,181,694	435,354	3,746,340	0	2,669,536	3,065,597	396,061	0
Classified Salaries	2,064,281	2,378,777	314,495	2,064,281	0	1,441,348	1,755,843	314,495	0
Benefits	1,708,900	1,731,124	22,223	1,708,900	0	1,155,991	1,248,746	92,756	0
Student Supplies	1,361,213	1,222,628	(138,585)	1,278,822	(82,391)	969,782	530,990	(438,792)	0
Operating Expenses	2,505,975	2,290,647	(215,328)	2,509,180	3,205	1,879,414	1,728,819	(150,595)	0
Other	1,159,483	1,200,000	40,517	1,159,483	0	0	30,388	30,388	0
TOTAL EXPENSES	12,546,193	13,004,869	458,676	12,467,007	(79,186)	8,116,070	8,360,383	244,312	0
<i>Total per ADA</i>	17,874	18,574	701	17,761	(113)	-	-	-	-
INCOME / (LOSS)	(1,597,592)	(1,390,363)	(207,229)	(1,518,406)	(79,186)	(1,426,162)	(2,441,166)	1,015,004	0

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



Year-End Cash Balance		
Projected	Budget	Variance
10,351,904	10,580,652	(228,749)

7 Balance Sheet

Balance Sheet	6/30/2019	2/29/2020	3/31/2020	6/30/2020 FC
Assets				
Cash, Operating	14,485,814	12,219,439	11,597,629	10,388,482
Cash, Restricted	0	0	0	0
Accounts Receivable	526,660	(35,718)	(35,718)	2,535,463
Due From Others	120,956	905,581	905,581	905,581
Other Assets	17,563	27,156	27,156	27,156
Net Fixed Assets	37,979,310	38,562,096	38,562,096	38,562,096
Total Assets	53,130,303	51,678,554	51,056,743	52,418,778
Liabilities				
A/P & Payroll	908,508	255,378	255,378	1,724,312
Due to Others	0	5,747	5,747	33,699
Deferred Revenue	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	908,508	261,125	261,125	1,758,012
Equity				
Beginning Fund Bal.	51,982,014	52,221,795	52,221,795	52,221,795
Net Income/(Loss)	239,782	(804,352)	(1,426,162)	(1,561,013)
Total Equity	52,221,795	51,417,443	50,795,633	50,660,782
Total Liabilities & Equity	53,130,303	51,678,569	51,056,758	52,418,793

Available Line of Credit			
Days Cash on Hand		394	372
Cash Reserve %		108.1%	101.9%
			91.2%

ACCELERATED CHARTER ELEMENTARY SCHOOL - Financial Dashboard (March 2020)

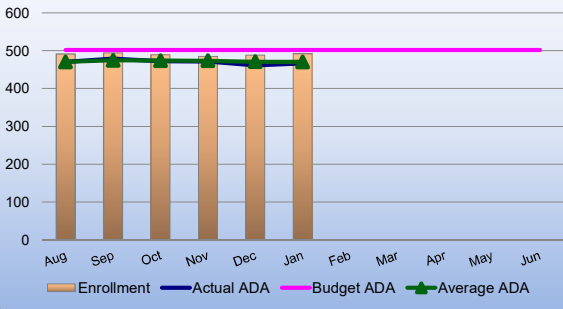
1 Key Performance Indicators

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

KEY POINTS

- School is currently under-enrolled by **38** students.
- P1 ADA: **473.46**
- P2 ADA: **470.02**

2 ADA & Enrollment



3 Average Daily Attendance Analysis

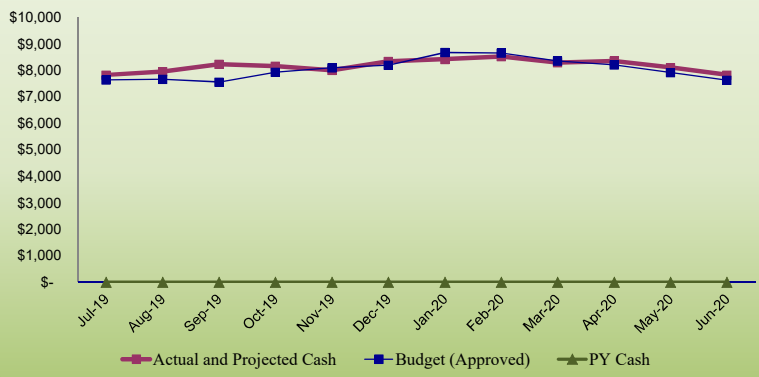
Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	492	490	528	(38)	490	
ADA %	96.1%	96.0%	95.0%	1.0%	95.7%	
Average ADA	470.02	468.98	501.60	(32.62)	468.98	

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %		91.9%	91.9%	
3-Year Average %		95.1%	95.1%	
District UPP C. Grant Cap	77.0%	77.0%	0.0%	77.0%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 19-20 YTD			Historical
	As of 03/31/20	FY 19-20 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 18-19
Local Control Funding Formula	5,024,520	5,565,160	(540,640)	5,024,520	0	3,734,723	3,915,454	(180,731)	0
Federal Revenue	380,207	410,015	(29,808)	380,207	0	130,869	171,468	(40,600)	0
State Revenue	242,316	334,465	(92,149)	242,316	0	33,905	109,087	(75,182)	0
Other Local Revenue	402,064	406,651	(4,587)	402,064	0	304,133	274,619	29,514	0
Grants/Fundraising	30,250	28,000	2,250	30,250	0	6,786	-	6,786	0
TOTAL REVENUE	6,079,358	6,744,291	(664,933)	6,079,358	0	4,210,416	4,470,628	(260,212)	0
<i>Total per ADA</i>	12,963	13,446	(483)	12,963	-	-	-	-	-
<i>w/o Grants/Fundraising</i>	12,898	13,390	(491)	12,898	-	-	-	-	-
Certificated Salaries	2,235,241	2,390,043	154,803	2,235,241	0	1,498,610	1,752,832	254,223	0
Classified Salaries	815,684	744,272	(71,412)	815,684	0	568,224	551,183	(17,042)	0
Benefits	913,391	922,973	9,582	913,391	0	551,042	671,436	120,394	0
Student Supplies	233,349	215,038	(18,311)	171,734	(61,615)	182,229	198,913	16,683	0
Operating Expenses	1,194,870	1,056,693	(138,177)	1,054,461	(140,409)	747,391	799,520	52,129	0
Other	1,202,227	1,201,846	(381)	1,202,227	0	173,813	15,181	(158,632)	0
TOTAL EXPENSES	6,594,762	6,530,865	(63,897)	6,392,737	(202,024)	3,721,308	3,989,063	267,755	0
<i>Total per ADA</i>	14,062	13,020	(1,042)	13,631	(431)	-	-	-	-
INCOME / (LOSS)	(515,404)	213,426	(728,830)	(313,379)	(202,024)	489,108	481,565	7,543	0

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



Year-End Cash Balance		
Projected	Budget	Variance
7,791,186	7,613,603	177,582

Balance Sheet	6/30/2019	2/29/2020	3/31/2020	6/30/2020 FC
Assets				
Cash, Operating	7,811,729	8,513,814	8,284,913	7,816,952
Cash, Restricted	0	0	0	0
Accounts Receivable	166,487	(8,599)	(8,599)	721,793
Due From Others	(57,590)	(53,975)	(53,975)	(53,975)
Other Assets	10,239	11,596	11,596	11,596
Net Fixed Assets	33,983,913	33,997,873	33,997,873	33,018,113
Total Assets	41,914,777	42,460,708	42,231,807	41,514,479
Liabilities				
A/P & Payroll	339,833	97,161	97,161	451,494
Due to Others	0	334,325	334,325	353,379
Deferred Revenue	0	0	0	0
Total Debt	10,194,180	9,967,772	9,930,449	9,818,480
Total Liabilities	10,534,013	10,399,258	10,361,935	10,623,352
Equity				
Beginning Fund Bal.	30,962,901	31,380,764	31,380,764	31,380,764
Net Income/(Loss)	417,863	680,685	489,108	(489,637)
Total Equity	31,380,764	32,061,450	31,869,872	30,891,127
Total Liabilities & Equity	41,914,777	42,460,708	42,231,807	41,514,479

Available Line of Credit			
Days Cash on Hand		576	541
Cash Reserve %		157.9%	148.1%
			139.7%

WALLIS ANNENBERG HIGH SCHOOL - Financial Dashboard (March 2020)

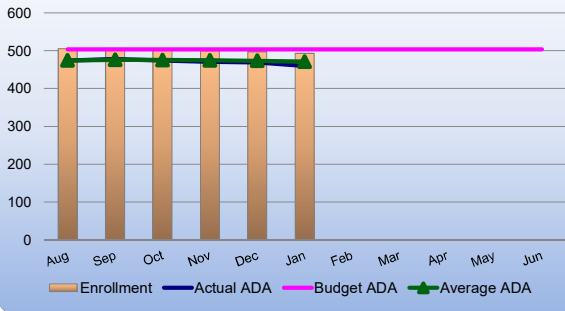
1 Key Performance Indicators

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

KEY POINTS

- School is currently under-enrolled by **37** students.
- P1 ADA: **474.38**
- P2 ADA: **470.90**

2 ADA & Enrollment



3 Average Daily Attendance Analysis

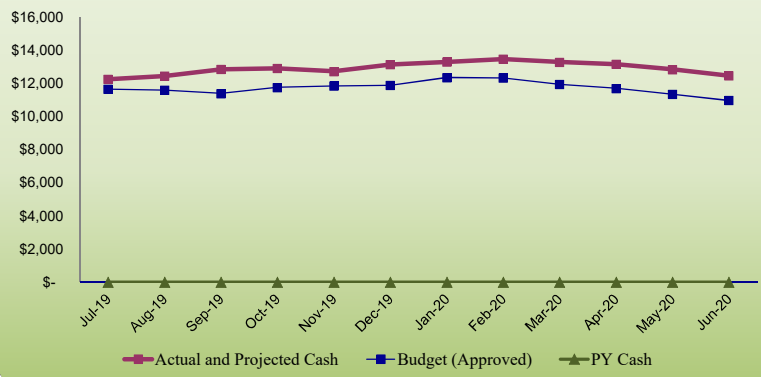
Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	493	493	530	(37)	493	
ADA %	94.3%	94.0%	95.0%	-1.0%	95.4%	
Average ADA	470.90	470.31	503.50	(33.19)	470.31	

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %		81.9%	81.9%	
3-Year Average %		89.0%	89.0%	
District UPP C. Grant Cap	77.0%	77.0%	0.0%	77.0%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 19-20 YTD			Historical
	As of 03/31/20	FY 19-20 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 18-19
Local Control Funding Formula	5,798,058	6,482,436	(684,378)	5,798,058	0	4,344,214	4,557,928	(213,714)	0
Federal Revenue	356,721	392,261	(35,540)	356,721	0	190,548	167,557	22,991	0
State Revenue	125,521	222,216	(96,695)	125,521	0	52,057	30,425	21,632	0
Other Local Revenue	489,872	476,156	13,716	489,872	0	360,397	275,183	85,214	0
Grants/Fundraising	32,459	30,000	2,459	32,459	0	6,014	-	6,014	0
TOTAL REVENUE	6,802,630	7,603,069	(800,439)	6,802,630	0	4,953,230	5,031,093	(77,863)	0
<i>Total per ADA</i>	<i>14,464</i>	<i>15,100</i>	<i>(636)</i>	<i>14,464</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>w/o Grants/Fundraising</i>	<i>14,395</i>	<i>15,041</i>	<i>(646)</i>	<i>14,395</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Certificated Salaries	2,788,165	2,864,932	76,767	2,788,165	0	1,946,258	2,096,456	150,199	0
Classified Salaries	721,273	695,941	(25,332)	721,273	0	410,850	516,088	105,239	0
Benefits	918,400	1,001,528	83,128	918,400	0	614,567	732,931	118,364	0
Student Supplies	371,338	361,640	(9,698)	361,756	(9,583)	188,088	337,890	149,802	0
Operating Expenses	1,383,006	1,488,213	105,207	1,478,993	95,987	818,238	1,121,993	303,755	0
Other	308,014	300,000	(8,014)	308,014	0	122,519	214,697	92,178	0
TOTAL EXPENSES	6,490,196	6,712,254	222,058	6,576,601	86,405	4,100,519	5,020,056	919,537	0
<i>Total per ADA</i>	<i>13,800</i>	<i>13,331</i>	<i>(469)</i>	<i>13,984</i>	<i>184</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
INCOME / (LOSS)	312,434	890,815	(578,381)	226,029	86,405	852,711	11,037	841,674	0

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



Year-End Cash Balance		
Projected	Budget	Variance
12,424,307	10,966,774	1,457,533

Balance Sheet	6/30/2019	2/29/2020	3/31/2020	6/30/2020 FC
Assets				
Cash, Operating	12,267,028	13,464,009	13,279,760	12,453,400
Cash, Restricted	0	0	0	0
Accounts Receivable	131,042	(24,722)	(24,722)	614,011
Due From Others	(63,365)	(56,951)	(56,951)	(56,951)
Other Assets	10,208	11,083	11,083	11,083
Net Fixed Assets	102,978	135,042	135,042	135,042
Total Assets	12,447,891	13,528,462	13,344,213	13,156,586
Liabilities				
A/P & Payroll	661,000	336,586	336,586	641,153
Due to Others	0	368,026	368,026	387,014
Deferred Revenue	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	661,000	704,612	704,612	1,028,168
Equity				
Beginning Fund Bal.	10,268,948	11,786,891	11,786,891	11,786,891
Net Income/(Loss)	1,517,943	1,036,959	852,711	341,527
Total Equity	11,786,891	12,823,850	12,639,602	12,128,418
Total Liabilities & Equity	12,447,891	13,528,462	13,344,213	13,156,586

Available Line of Credit			
Days Cash on Hand		784	784
Cash Reserve %		214.8%	201.4%