Authorizing Agency: San Diego Unified School District

Second Interim Report FY 2014-15 For the Period Ending January 31, 2015 Due Date: March 13, 2015

Accrual Basis

Accrual Basis		•							
	Object	Unrestricted Adjusted	Unrestricted Actuals to	Restricted Adjusted	Restricted Actuals to	Total Adjusted	Total Actuals	Projected Year Totals (Higher of	Adjusted Budget to Projected Year
Description	Code	Budget	01/31/15	Budget	01/31/15	Budget	to 01/31/15	Budget or Actual)	Total Difference
A. REVENUES (8000-8799)								,	
1. Local Control Funding Formula (LCFF) - (8010-8099)									
LCFF - State Aid - (Current year)	8011	441,682	276,497			441,682	276,497	441,682	-
Education Protection Account - (Current year)	8012	372,514	181,920			372,514	181,920	372,514	-
LCFF- State Aid - Prior Years - (Include EPA & LCFF - State Aid)	8019					-	-		-
Transfers to Charter Schools In Lieu Of Property Tax (Current & Prior Years)	8096	1,266,887	636,475			1,266,887	636,475	1,266,887	-
LCFF - Transfers - Current & Prior Years	8091, 8099		5,281			-	5,281	5,281	(5,281)
Other LCFF - Sources (All those not reported separately)	8010-8099					-	-	-	-
Total - LCFF Sources		2,081,083	1,100,173	-	-	2,081,083	1,100,173	2,086,364	(5,281)
2. Federal Revenues (8100-8299)									
Federal Impact Aid - Survey Cards - Maintenance and Operations	8110					-	-	-	-
No Child Left Behind (Title I, II, III, etc.)	8290			59,956	20,157	59,956	20,157	59,956	-
Special Education - Federal	8181, 8182			39,695		39,695	-	39,695	-
Child Nutrition - Federal	8220					-	-	-	-
Other Federal Revenues (All those not reported separately)	8100-8299					-	-	-	-
Total - Federal Revenues		-	-	99,651	20,157	99,651	20,157	99,651	-
3. Other State Revenues (8300-8599)									
Special Education - State (All relevant objects per SELPA instructions)	StateRevSE			155,146	56,671	155,146	56,671	155,146	-
Child Nutrition - State	8520					-	-	-	-
Mandated Cost Reimbursements	8550	25,000	23,691			25,000	23,691	25,000	-
Lottery Revenue - Non-Prop 20 Unrestricted RES 1100	8560	41,225	11,674			41,225	11,674	41,225	-
Lottery Revenue - Prop 20 Restricted RES 6300	8560			9,894	125	9,894	125	9,894	-
Other State Revenues (All those not reported separately)	8300-8599	150,000			30,610	150,000	30,610	150,000	-
Total - Other State Revenues		216,225	35,365	165,040	87,406	381,265	122,771	381,265	-
4. Other Local Revenue (8600-8799)	0000 0700	40.000	0.400			40.000	0.400	40.000	
All Other Local Revenues	8600-8799	19,000	6,136			19,000	6,136	19,000	-
Total - Local Revenues		19,000	6,136	-	-	19,000	6,136	19,000	-
5. TOTAL REVENUES		2,316,308	1,141,674	264,691	107,563	2,580,999	1,249,237	2,586,280	(5,281)
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									, ,
1. Certificated Salaries									
Certificated Teachers' Salaries	1100	835,159	427,329	127,000	76,807	962,159	504,136	962,159	-
Certificated Pupil Support Salaries	1200					-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	115,000	70,083			115,000	70,083	115,000	-
Other Certificated Salaries	1900				-	-	-	-	-
Total, Certificated Salaries		950,159	497,412	127,000	76,807	1,077,159	574,219	1,077,159	-
2. Classified Salaries				,			,	, ,	
Classified Instructional Salaries	2100	108,792	13,925	73,300	81,621	182,092	95,546	182,092	-
Classified Support Salaries	2200	31,860	66,813	96,000	35,768	127,860	102,581	127,860	-
Classified Supervisors' and Administrators' Salaries	2300	60,000	53,590			60,000	53,590	60,000	-
Clerical and Office Salaries	2400		-			-	-	-	-
Other Classified Salaries	2900					-	-	-	-
Total, Classified Salaries		200,652	134,328	169,300	117,389	369,952	251,717	369,952	-
3. Employee Benefits									
STRS	3101-3102	84,374	46,201	11,278	6,486	95,652	52,687	95,652	-
PERS (AB) (AB)	3201-3202	00.10=	40.400	44===	7	-			-
OASDI / Medicare / Alternative	3301-3302	29,127	19,128	14,793	7,246	43,920	26,374	43,920	-
Health and Welfare Benefits	3401-3402	132,000	99,888	36,000	4.070	168,000	99,888	168,000	-
Unemployment Insurance	3501-3502	17,600	11,565	5,500	1,672	23,100	13,237	23,100	_
Workers' Compensation Insurance	3601-3602	28,770	21,457	7,407	1,536	36,177	22,993	36,177	-
Retiree Benefits Other Employee Benefits	3701-3702 3901-3902								-
	333. 3302	204 274	400,000	74.070	16.040	200.040	245 470	260.040	
Total, Employee Benefits		291,871	198,239	74,978	16,940	366,849	215,179	366,849	-

**Charter School Name:** Innovations Academy CDS# 37-68338-0118083

Authorizing Agency: San Diego Unified School District

Second Interim Report FY 2014-15

For the Period Ending January 31, 2015

Due Date: March 13, 2015

## **Accrual Basis**

Accrual Basis	1							1	1
		Unrestricted	Unrestricted	Restricted	Restricted			Projected Year	Adjusted Budget
	Object	Adjusted	Actuals to	Adjusted	Actuals to	Total Adjusted	Total Actuals	Totals (Higher of	to Projected Year
Description	Code	Budget	01/31/15	Budget	01/31/15	Budget	to 01/31/15	Budget or Actual)	Total Difference
	Code	Duugei	01/31/13	Duaget	01/31/13	Duuget	10 01/31/13	Budget of Actual)	Total Difference
4. Books and Supplies	4100	707	000	0.500	47.400	0.007	17.802	17.802	(0.505
Approved Textbooks and Core Curricula Materials			333	8,500	17,469	9,207			(8,595
Books and Other Reference Materials	4200	1,781	1,366	1,800	2,421	3,581	3,787	3,787	(206
Materials and Supplies	4300	24,051	14,169	2,500	1,136	26,551	15,305	26,551	-
Non-capitalized Equipment	4400	31,035	7,589	15,000	11,060	46,035	18,649	46,035	-
Food	4700					-	-	-	-
Total, Books and Supplies		57,574	23,457	27,800	32,086	85,374	55,543	94,175	(8,801
5. Services and Other Operating Expenditures									•
Subagreements for Services	5100						-	-	
Travel and Conferences	5200	55,575	9,569			55,575	9,569	55,575	
Dues and Memberships	5300	2,046	4,880			2,046	4,880	4,880	(2,834
Insurance	5400	20,460	11,389			20,460	11,389	20,460	(2,00
Operations and Housekeeping Services	5500	31,202	19,513			31,202	19,513	31,202	_
Rentals, Leases, Repairs, and Non-capitalized Improvements	5600	145,575	88,845			145,575	88,845	145,575	
Transfer of Direct Costs (MUST NET TO ZERO)	5700	145,575	00,043			145,575	00,045	140,070	
Prof/Consulting Srvcs and Operating Expend (Include District Oversight)	5800	153,411	96,893	65,000	43,625	218,411	140,518	218,411	-
	5900			65,000	43,023				-
Communications	5900	7,673	4,428			7,673	4,428	7,673	-
Total, Services and Other Operating Expenditures		415,942	235,517	65,000	43,625	480,942	279,142	483,776	(2,834)
6. Capital Outlay									
Depreciation Expense (See Section G.9)	6900	5,115				5,115	-	5,115	-
Total, Capital Outlay		5,115		_	-	5,115		5,115	_
7. Other Outgo						,		, i	
Tuition to Other Schools (Include contribuiton to unfunded cost of Special Education)	7110-7143					_	_	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213					_	-	_	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223					_		_	
All Other Transfers	7280-7299						_	_	
Indirect Costs (MUST NET TO ZERO)	7300					_	_	_	_
Debt Service - Interest	7438	1,200				1,200		1,200	
		,						•	
Total, Other Outgo		1,200	-	-	-	1,200	-	1,200	-
8. TOTAL EXPENDITURES		1,922,513	1,088,953	464,078	286,847	2,386,591	1,375,800	2,398,226	(11,635
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					,			, ,	, , , , , , ,
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		393,795	52,721	(199,387)	(179,284)	194,408	(126,563)	188,054	6,354
		222,700	,	(122,501)	(1.1.5,20.1)	,	(:=:,000)	,	0,00 .
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
All Other Financing Sources	8930-8979					-	-	-	-
2. Other Uses	7630-7699					-	-	-	
3. Contributions between unrestricted and restricted accounts (MUST NET TO ZERO)	8980-8999					-	-	-	
(Include contribution to the unfunded cost of Special Education)									
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-	-	-	-	-	-

Second Interim Report FY 2014-15 For the Period Ending January 31, 2015

I Interim Report Due Date: March 13, 2015 Y 2014-15

## Accrual Basis

Accrual Basis									
Description	Object Code	Unrestricted Adjusted Budget	Unrestricted Actuals to 01/31/15	Restricted Adjusted Budget	Restricted Actuals to 01/31/15	Total Adjusted Budget	Total Actuals to 01/31/15	Projected Year Totals (Higher of Budget or Actual)	Adjusted Budget to Projected Year Total Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		393,795	52,721	(199,387)	(179,284)	194,408	(126,563)	188,054	6,354
F. FUND BALANCE/NET POSITION (BUDGET AND ACTUALS MUST MATCH F.1.a-b)									
Beginning Fund Balance/Net Position     a. July 1 (Ending Fund Balance/Net Positin per PY Unaudited Actuals, Section F.2)	9791	912,115	912,115			912,115	912,115	912,115	_
b. Adjustments/Restatements	9793, 9795	012,110	(6,854)		158,106	-	151,252	151,252	(151,252)
c. Adjusted Beginning Fund Balance/Net Position		912,115	905,261	-	158,106	912,115	1,063,367	1,063,367	(151,252)
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.) SEE L	123	1,305,910	957,982	(199,387)	(21,178)	1,106,523	936,804	1,251,421	(144,898)
Components of Ending Net Position									
a. Net Investment in Capital Assets (See Section G.9)	9796						-		
b. Restricted Net Position	9797				(21,178)		(21,178)		
c. Unrestricted Net Position	9790A		957,982				957,982		
G. ASSETS									
1. Cash									
In County Treasury	9110		715,397		(21,178)		694,219		
Fair Value Adjustment to Cash in County Treasury	9111		,		, , ,		-		
In Banks	9120		244,116				244,116		
In Revolving Fund	9130		500				500		
With Fiscal Agent/Trustee	9135 9140						-		
Collections Awaiting Deposit 2. Investments	9140		610				610		
3. Accounts Receivable	9200		010				010		
Due From Grantor Government	9290		51,426				51,426		
5. Due From Other Funds	9310		, ,				-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330						-		
8. Other Current Assets	9340		1,486				1,486		
Capital Assets (See Sections B.6 Depreciation Expense & F.2.a Components of ENP)	9400-9489						-		
10.TOTAL ASSETS			1,013,535		(21,178)		992,357		
			, , , , , , , , , , , , , , , , , , , ,		, , , ,		, , , , , , , , , , , , , , , , , , , ,		
H. DEFERRED OUTFLOWS OF RESOURCES  1. Deferred Outflows of Resources	9490								
1. Deferred Outflows of Resources	9490						-		
2. TOTAL DEFERRED OUTFLOWS			-				_		
I. LIABILITIES									
1. Accounts Payable	9500		25,627				25.627		
2. Due to Grantor Government	9590		29,926				29,926		
3. Due to Other Funds	9610		20,020				-		
4. Current Loans	9640						-		
5. Deferred Revenue	9650						-		
6. Long-term Liabilities	9660-9669						-		
7. TOTAL LIABILITIES			55,553		-		55,553		
J. DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources	9690						-		
2. TOTAL DEFERRED INFLOWS									
K. ENDING FUND BALANCE/NET POSITION, October 31, 2014			057 055		(04.455)		000.00		
1. Ending Fund Balance/Net Position (G10+H2-I7-J2)			957,982		(21,178)		936,804		
(MUST AGREE WITH F.2)									