

Larchmont Charter School-West Hollywood
 FI CHARTER SCHOOL - FUND 62
 FIRST INTERIM FINANCIAL REPORT
 FY 2013

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BALANCE SHEET - FULL ACCRUAL

ASSETS	Object Codes	Resource Codes	6/30/13 EST ACTUALS AS OF 10/31/12
Cash			
a) In County Treasury	9110		0
1) Fair Value Adjustment to Cash in County Treasury	9111		
b) In Banks	9120		302,002
c) In Revolving Fund	9130		
d) with Fiscal Agent	9135		
e) collection awaiting deposit	9140		
Investments	9150		
Accounts Receivable(Includes Pledges)	9200		793,976
Due from Grantor Government	9290		
Stores	9320		
Prepaid Expenditures	9330		32,491
Other Current Assets	9340		
Fixed Assets:			
a) Land	9410		15,750
b) Land Improvements	9420		
c) Less - Accumulated Depreciation-Land Improvements	9425		(10,580)
d) Buildings	9430		
e) Less - Accumulated Depreciation-Buildings	9435		
f) Equipment	9440		16,160
g) Less - Accumulated Depreciation-Equipment	9445		(3,706)
h) Work in Progress	9450		15,000
TOTAL ASSETS			1,161,093
LIABILITIES			
Accounts Payable	9500		51,697
Due to Grantor Governments	9590		
Current Loans	9640		
Deferred Revenue	9650		
Long-Term Liabilities:			
Other Postemployment Benefits	9664		
Compensated Absences	9665		
COPs Payable	9666		
Capital Leases Payable	9667		
Lease Revenue Bonds Payable	9668		
Other General Long-Term Debt	9669		
TOTAL LIABILITIES			51,697
NET ASSETS/POSITION, June 30 (G10-H7)			1,109,396

DIFF BET. FUND END BAL (K130) & FUND EQTY (K56)

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Details of Cash In County Treasury:

01	General Fund-Regular-Unrestricted	
03	General Fund-Restricted	
12	Payroll Clearance	
30	Cafeteria Fund	
	Totals	0
27	Deferred Maintenance Fund	
60	Special Reserve Fund	
70	Building Fund	
	Grand Total	0

Diff. bet. Balance Sheet & Cash in County Records (should be zero)

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	Revenue Limit Transfers - Prior Years	8099	0000		
	TOTAL REVENUE LIMIT SOURCES			1,621,514	282,994
2)	Federal Revenues				
	Maintenance and Operations	8110			
i	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	63,143	17,826
	Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310		
	Special Education Discretionary Grants	8182			
	Child Nutrition: School Programs (e.g. School Lunch, School Br	8220	5310	54,005	
			3000-3009, 3011-3024 3026-3299, 4000-4034 4036-4139, 4202, 4204-4215, 5510		
	Interagency Contracts Between LEAs	8285			
	NCLB: ARRA T1, Part A Basic Grts Low-Inc & Neglected	8290	3010	25,772	
	NCLB: Title I, Part D, Local Delinquent Programs	8290	3025		
	Special Ed: ARRA IDEA Basic Local Assistance	8290	3011		
	NCLB:TII, Part A, Teacher Quality	8290	4035	1,095	
	NCLB:TIII, Immigrant Education Program	8290	4201		
	NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	1,353	
	NCLB:TitleV, Part B, Public Charter Schools Grant Program (PC	8290	4610		
	Vocational and Applied Technology Educior	8290	3510		
	Safe and Drug Free Schools	8290	3710		
	Other Federal Revenues:	8290	5810	0	0
	Others (please insert description below)		All Other		
	TOTAL FEDERAL REVENUE			145,367	17,826
3)	Other State Revenues				
	Other State Apportionments				
	Special Education Master Plan				
	Special Education AB602 - CY	8311	6500	184,192	51,821
	Special Education AB602 - PY adjustments	8319	6500		
j	All Other State Apportionments-Current Year	8311			
	All Other State Apportionments-Prior Years	8319			
	Home-to-School Transportation	8311	7230		
	Special Education Transportation	8311	7240		
	Year Round School Incentive	8425			
	Class Size Reduction Operation, Grades K-3	8434	1300	57,834	13,655
f	Charter School Categorical Block Grant - CY (exc EIA)	8480	0000	126,226	25,843
	Categorical Block Grant - PY adjustments	8480	0000		
g	Economic Impact Aid Block Grant - CY	8480	0000	16,896	
	EIA Block Grant - May revise Funding & PY adjustments	8480	0000		
	Child Nutrition: School Program	8520	5310	3,900	
	Mandated Costs Reimbursement	8550	0000		
	State Lottery:Unrestricted Non Prop 20 - CY	8560	1100	39,663	
	State Lottery:Unrestricted Non Prop 20 - PY adjustments	8560	1100		
	After School Education and Safety (ASES)	8590	6010		
	Charter School Facility Grant	8590	6030	75,019	
	Drug/Alcohol/Tobacco Funds	8590	6650		
	Class Size Reduction	8590	6200		
	Health Start	8590	6240		
	Lottery-Restricted and Instructional Materials	8560	6300	9,519	
	Lottery-Restricted and Instructional Materials -PY Adjustments	8560	6300		
	School Community Violence Prevention Grant	8590	7391		
	Quality Education Investment Act	8590	7400		
	All other State Revenues:	8590	7810	44,739	0
	Other (please insert description below)				
	New school categorical block grant			40,297	
	Charter mandates block grant			4,442	
	TOTAL OTHER STATE REVENUE			557,987	91,319
4)	Other Local Revenues				
	Sales				
	Sale of Equipment/Supplies	8631	0000		
	Sale of Publications	8632	0000		
	Food Service Sales	8634	5310	194,425	41,682
	Other Sales	8639	0000		
	Leases & Rentals	8650	0000		
	Interest	8660	0000	183	149
	Net Increase (Decrease) in the Fair Value of Investments	8662	0000		
	Fees and Contracts				

Child Development Parent Fees	8673	0000		
Transportation Fees from Individuals	8675	0000		
Transportation Services	8677	7230.7240		
Interagency Services	8677	0000		
All Other Fees & Contracts	8689	0000		
Other Local Revenues	8689	0000	545,080	177,015
Grants/Donations			40,080	42,502
Fund Raising/OTHERS			501,000	130,782
All other local revenue			4,000	3,731
Tuition	8710			
All Other Transfers In	8781-8783		0	0
Transfers of Apportionments				
Special Education SELPA Transfers				
From Districts or Charter Schools	8791	6500		
From County Offices	8792	6500		
From JPAs	8793	6500		
Other Transfers of Apportionments				
From Districts or Charter Schools	8791	All Other		
From County Offices	8792	All Other		
From JPAs	8793	All Other		
All Other Transfers in from All Others	8799			
TOTAL OTHER LOCAL REVENUE			739,688	218,846
TOTAL REVENUES			3,064,556	610,985

Expenditures by Sub-object

Object Codes

Function Codes

1) Certified Salaries				
Certificated Teachers' Salaries	1100	1000	975,340	250,207
Certificated Pupil Support Salaries	1200	1000	35,438	8,651
Certificated Supervisors' and Administrators' Salaries	1300	2700	107,500	35,833
Other Certificated Salaries	1900	2100		
TOTAL CERTIFICATED SALARIES			1,118,278	294,692
2) Classified Salaries				
Classified Instructional Salaries	2100	1000	232,251	55,669
Classified Support Salaries	2200	8100		
Classified Supervisors' and Administrators' Salaries	2300	2100	40,800	27,200
Clerical, Technical and Office Salaries	2400	2700	101,608	33,515
Other Classified	2900	2100	47,840	14,279
TOTAL CLASSIFIED SALARIES			422,499	130,663
3) Employee Benefits				
STRS - Certificated			91,421	22,410
Instruction	3101	1000	91,421	22,410
Instructional Supervision and Administration	3101	2100		
Instructional Library, Media, & Technology	3101	2420		
School Administration	3101	2700		
Guidance & Counseling Services	3101	3110		
Health Services	3101	3140		
Board & Superintendent	3101	7100		
Other General Administration	3101	2100		
STRS - Classified			0	0
Instruction	3102	1000		
Instructional Supervision and Administration	3102	2100		
School Administration	3102	2700		
Pupil Transportation	3102	3600		
Food Services	3102	3700		
Other General Administration	3102	2100		
Plant Maintenance & Operation	3102	8100		
PERS - Certificated			0	0
Instruction	3201	1000		
Instructional Supervision and Administration	3201	2100		
Instructional Library, Media, & Technology	3201	2420		
School Administration	3201	2700		
Guidance & Counseling Services	3201	3110		
Health Services	3201	3140		
Board & Superintendent	3201	7100		
Other General Administration	3201	2100		
PERS - Classified			0	0
Instruction	3202	1000		
Instructional Supervision and Administration	3202	2100		
School Administration	3202	2700		
Pupil Transportation	3202	3600		
Food Services	3202	3700		
Other General Administration	3202	2100		
Plant Maintenance & Operation	3202	8100		
OASDI Regular - Certificated			17,498	10,532
Instruction	3301	1000	17,498	10,532
Instructional Supervision and Administration	3301	2100		
Instructional Library, Media, & Technology	3301	2420		
School Administration	3301	2700		
Guidance & Counseling Services	3301	3110		
Health Services	3301	3140		
Board & Superintendent	3301	7100		
Other General Administration	3301	2100		

OASDI Regular - Classified			31,899	4,926
Instruction	3302	1000	31,899	4,926
Instructional Supervision and Administration	3302	2100		
School Administration	3302	2700		
Pupil Transportation	3302	3600		
Food Services	3302	3700		
Other General Administration	3302	2100		
Plant Maintenance & Operation	3302	8100		
OASDI Medicare - Certificated			0	0
Instruction	3301	1000		
Instructional Supervision and Administration	3301	2100		
Instructional Library, Media, & Technology	3301	2420		
School Administration	3301	2700		
Guidance & Counseling Services	3301	3110		
Health Services	3301	3140		
Board & Superintendent	3301	7100		
Other General Administration	3301	2100		
OASDI Medicare - Classified			0	0
Instruction	3302	1000		
Instructional Supervision and Administration	3302	2100		
School Administration	3302	2700		
Pupil Transportation	3302	3600		
Food Services	3302	3700		
Other General Administration	3302	2100		
Plant Maintenance & Operation	3302	8100		
Retirement in Lieu of OASDI - Certificated			0	0
Instruction	3301	1000		
Instructional Supervision and Administration	3301	2100		
Instructional Library, Media, & Technology	3301	2420		
School Administration	3301	2700		
Guidance & Counseling Services	3301	3110		
Health Services	3301	3140		
Board & Superintendent	3301	7100		
Other General Administration	3301	2100		
Retirement in Lieu of OASDI - Classified			0	0
Instruction	3302	1000		
Instructional Supervision and Administration	3302	2100		
School Administration	3302	2700		
Pupil Transportation	3302	3600		
Food Services	3302	3700		
Other General Administration	3302	2100		
Plant Maintenance & Operation	3302	8100		
Health & Welfare Benefits - Certificated			118,035	56,708
Instruction	3401	1000	118,035	56,708
Instructional Supervision and Administration	3401	2100		
Instructional Library, Media, & Technology	3401	2420		
School Administration	3401	2700		
Guidance & Counseling Services	3401	3110		
Health Services	3401	3140		
Board & Superintendent	3401	7100		
Other General Administration	3401	2100		
Health & Welfare Benefits - Classified			33,713	6,130
Instruction	3402	1000	33,713	6,130
Instructional Supervision and Administration	3402	2100		
School Administration	3402	2700		
Pupil Transportation	3402	3600		
Food Services	3402	3700		
Other General Administration	3402	2100		
Plant Maintenance & Operation	3402	8100		

Unemployment Insurance - Certificated			17,995	3,161
Instruction	3501	1000	17,995	3,161
Instructional Supervision and Administration	3501	2100		
Instructional Library, Media, & Technology	3501	2420		
School Administration	3501	2700		
Guidance & Counseling Services	3501	3110		
Health Services	3501	3140		
Board & Superintendent	3501	7100		
Other General Administration	3501	2100		
Unemployment Insurance - Classified			6,802	1,400
Instruction	3502	1000	6,802	1,400
Instructional Supervision and Administration	3502	2100		
School Administration	3502	2700		
Pupil Transportation	3502	3600		
Food Services	3502	3700		
Other General Administration	3502	2100		
Plant Maintenance & Operation	3502	8100		
Workers' Compensation - Certificated			0	0
Instruction	3601	1000		
Instructional Supervision and Administration	3601	2100		
Instructional Library, Media, & Technology	3601	2420		
School Administration	3601	2700		
Guidance & Counseling Services	3601	3110		
Health Services	3601	3140		
Board & Superintendent	3601	7100		
Other General Administration	3601	2100		
Workers' Compensation - Classified			0	0
Instruction	3602	1000		
Instructional Supervision and Administration	3602	2100		
School Administration	3602	2700		
Pupil Transportation	3602	3600		
Food Services	3602	3700		
Other General Administration	3602	2100		
Plant Maintenance & Operation	3602	8100		
OPEB, Allocated			0	0
Instruction	3701	1000		
Instructional Supervision and Administration	3701	2100		
School Administration	3701	2700		
Pupil Transportation	3701	3600		
Food Services	3701	3700		
Other General Administration	3701	2100		
Plant Maintenance & Operation	3701	8100		
OPEB, Active Employees			0	0
Instruction	3702	1000		
Instructional Supervision and Administration	3702	2100		
School Administration	3702	2700		
Pupil Transportation	3702	3600		
Food Services	3702	3700		
Other General Administration	3702	2100		
Plant Maintenance & Operation	3702	8100		
Other Employment Benefits - Certificated			12,000	478
Instruction	3901	1000	12,000	478
Instructional Supervision and Administration	3901	2100		
Instructional Library, Media, & Technology	3901	2420		
School Administration	3901	2700		
Guidance & Counseling Services	3901	3110		
Health Services	3901	3140		
Board & Superintendent	3901	7100		
Other General Administration	3901	2100		
Other Employment Benefits - Classified			0	0
Instruction	3902	1000		
Instructional Supervision and Administration	3902	2100		
School Administration	3902	2700		
Pupil Transportation	3902	3600		
Food Services	3902	3700		
Other General Administration	3902	2100		
Plant Maintenance & Operation	3902	8100		
TOTAL EMPLOYEE BENEFITS			329,364	105,746
4) Books & Supplies				
Approved Textbooks and Core Curricula Materials	4100	1000		
Books and Other Reference Materials	4200	1000	3,340	1,581

Materials and Supplies	4300	1000	51,100	17,199
Noncapitalized Equipment	4400	1000	5,670	3,703
Other Supplies	4300	2700		
Pupil Transportation	4300	3600		
Food Service Supplies	4700	3700	208,358	47,436
TOTAL BOOKS AND SUPPLIES			268,468	69,919

5) Services and Other Operating Expenses				
Subagreements for Services	5100			
Personal Services	5800	2700		
Travel and Conference	5200	2700	5,000	56
Due and Memberships	5300	7200	3,340	981
Insurance	5400	7200		
Operation and Housekeeping Services	5500	8100	27,660	7,038
Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	260,788	84,612
Transfers of Direct Cost	5710	8100		
Transfer of Direct Costs - Interfund	5750	8100	280,989	118,618
Professional Consulting Services& Operating Exp	5800	8100	121,882	37,439
Communications	5900	8100	10,024	2,650
TOTAL SERVICES AND OTHER OPERATING EXPENSES			709,682	251,394
6) Depreciation				
Depreciation Expense	6900	8100	10,426	
TOTAL DEPRECIATION			10,426	0
7) Other Outgo (excluding Transfers of Indirect Costs)				
Tuition				
Tuition for Intruction Under Interdistrict Attendance Agreement	7110			
Tuition, Excess Costs, and/or Deficit Payments				
Payments to Districts or Charter School	7141			
Payments to County Offices	7142			
Payments to JPAs	7143			
Other Transfers Out				
All Other Transfers	7281-7283			
All Other Transfers Out to All Others	7299			
Debt Service				
Debt Service-Interest	7438	9100		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0	0
OTHER OUTGO-TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Cost	7310			
Transfers of Indirect Cost-Interfund	7350			
TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			0	0
8) Direct Support/Indirect Costs/All Other Financing Uses				
Indirect Cost (total charter school supervisorial oversight fees or	5800	8100	67,113	19,143
All Other Financing Uses	7699	9100		
TOTAL EXPENDITURES			2,925,831	871,557