

Larchmont Charter
 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		101,180
c) In Revolving Fund	9130		
d) with Fiscal Agent	9135		
e) collection awaiting deposit	9140		
Investments			
Accounts Receivable(Includes Pledges)	9200		1,960,781
Due from Grantor Government	9290		
Stores	9320		
Prepaid Expenditures	9330		
Other Current Assets	9340		
Fixed Assets:			
a) Land	9410		
b) Land Improvements	9420		290,170
c) Less - Accumulated Depreciation-Land Improvements	9425		(271,422)
d) Buildings	9430		
e) Less - Accumulated Depreciation-Buildings	9435		
f) Equipment	9440		29,799
g) Less - Accumulated Depreciation-Equipment	9445		(9,781)
h) Work in Progress	9450		
TOTAL ASSETS			2,100,728
LIABILITIES			
Accounts Payable	9500		24,150
Due to Grantor Governments	9590		
Current Loans	9640		450,000
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			474,150
NET ASSETS/POSITION, June 30 (G10-H7)			1,626,578

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

0

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			3,438,544	547,295
2)	Federal Revenues				
	Maintenance and Operations	8110			
i	Special Ed: IDEA Basic Local Assistance - CY	8181	3310	131,053	38,237
	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	91,643	
			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	78,031	
	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	2,218	
	NCLB:TIII,Immigrant Education Program	8290	4201	4,891	
	NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203		
	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			307,836	38,237
3)	Other State Revenues				
	Other State Apportionments				
	Special Education Master Plan				
	Special Education AB602 - CY	8311	6500	389,614	108,755
	Special Education AB602 - PY adjustments	8319	6500		
j	All Other State Apportionments-Current Year	8311		(6)	(6)
	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	244,291	57,834
f	Charter School Categorical Block Grant - CY (exc EIA)	8480	0000	261,983	47,783
	Categorical Block Grant - PY adjustments	8480	0000		
g	Economic Impact Aid Block Grant - CY	8480	0000	88,055	
	EIA Block Grant - May revise Funding & PY adjustments	8480	0000		
	Child Nutrition: School Program	8520	5310	8,161	
	Mandated Costs Reimbursement	8550	0000		
	State Lottery:Unrestricted Non Prop 20 - CY	8560	1100	82,320	
	State Lottery:Unrestricted Non Prop 20 - PY adjustments	8560	1100		
	After School Education and Safety (ASES)	8590	6010		
	Charter School Facility Grant	8590	6030	621,997	
	Drug/Alcohol/Tobacco Funds	8590	6650		
	Class Size Reduction	8590	6200		
	Health Start	8590	6240		
	Lottery-Restricted and Instructional Materials	8560	6300	19,757	
	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	14,190	1,391
	Other (please insert description below)				
	Charter mandates block grant			9,220	
	Supplemental hourly			4,970	1,391
	TOTAL OTHER STATE REVENUE			1,730,362	215,757
4)	Other Local Revenues				
	Sales				
	Sale of Equipment/Supplies	8631	0000		
	Sale of Publications	8632	0000		
	Food Service Sales	8634	5310	87,150	16,930
	Other Sales	8639	0000		
	Leases & Rentals	8650	0000		
	Interest	8660	0000	1,645	303
	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	981,111	337,044
Grants/Donations			34,300	26,970
Fund Raising/OTHERS			926,811	291,392
All other local revenue			20,000	18,682
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			1,069,906	354,276
TOTAL REVENUES			6,546,649	1,155,566

Expenditures by Sub-object

Object Codes

Function Codes

1) Certificated Salaries				
Certificated Teachers' Salaries	1100	1000	1,968,113	473,212
Certificated Pupil Support Salaries	1200	1000	230,333	50,303
Certificated Supervisors' and Administrators' Salaries	1300	2700	479,374	141,890
Other Certificated Salaries	1900	2100		
TOTAL CERTIFICATED SALARIES			2,677,820	665,406
2) Classified Salaries				
Classified Instructional Salaries	2100	1000	371,426	84,690
Classified Support Salaries	2200	8100		
Classified Supervisors' and Administrators' Salaries	2300	2100	70,450	10,821
Clerical, Technical and Office Salaries	2400	2700	163,741	47,435
Other Classified	2900	2100	95,906	33,888
TOTAL CLASSIFIED SALARIES			701,523	176,834
3) Employee Benefits				
STRS - Certificated			218,551	47,355
Instruction	3101	1000	218,551	47,355
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			41,902	22,827
Instruction	3301	1000	41,902	22,827
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				52,966	7,517
	Instruction	3302	1000	52,966	7,517
	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				282,645	103,489
	Instruction	3401	1000	282,645	103,489
	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				55,978	20,496
	Instruction	3402	1000	55,978	20,496
	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				43,091	6,832
	Instruction	3501	1000	43,091	6,832
	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				11,295	2,200
	Instruction	3502	1000	11,295	2,200
	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				0	0
	Instruction	3901	1000		
	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				12,000	595
	Instruction	3902	1000	12,000	595
	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				718,429	211,312
4) Books & Supplies					
	Approved Textbooks and Core Curricula Materials	4100	1000	65,940	12,105
	Books and Other Reference Materials	4200	1000	13,695	5,618

Materials and Supplies	4300	1000	173,141	36,730
Noncapitalized Equipment	4400	1000	18,109	11,857
Other Supplies	4300	2700		
Pupil Transportation	4300	3600		
Food Service Supplies	4700	3700	214,517	58,706
TOTAL BOOKS AND SUPPLIES			485,402	125,016

5) Services and Other Operating Expenses				
Subagreements for Services	5100			
Personal Services	5800	2700		
Travel and Conference	5200	2700	22,400	4,091
Dues and Memberships	5300	7200	5,519	1,885
Insurance	5400	7200		
Operation and Housekeeping Services	5500	8100	31,542	4,453
Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	636,091	252,778
Transfers of Direct Cost	5710	8100		
Transfer of Direct Costs - Interfund	5750	8100	588,057	240,831
Professional Consulting Services& Operating Exp	5800	8100	239,768	61,253
Communications	5900	8100	25,309	9,558
TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,548,686	574,849
6) Depreciation				
Depreciation Expense	6900	8100	47,000	
TOTAL DEPRECIATION			47,000	0
7) Other Outgo (excluding Transfers of Indirect Costs)				
Tuition				
Tuition for Instruction 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	18,342	6,004
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,342	6,004
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	142,019	39,846
All Other Financing Uses	7699	9100		
TOTAL EXPENDITURES			6,339,221	1,799,268