

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

Charter School Name: Baypoint Preparatory Academy  
(continued) San Diego  
CDS #: 37771720138099  
Charter Approving Entity: State Board of Education  
County: San Diego  
Charter #: 1966  
Fiscal Year: 2018-19

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(   x   ) To the entity that approved the charter school:  
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: Frank Ogwaro Title: President

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(   x   ) To the County Superintendent of Schools:  
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: \_\_\_\_\_ Title: \_\_\_\_\_

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

For Approving Entity:

\_\_\_\_\_  
Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Phone  
\_\_\_\_\_  
E-mail

For Charter School:

Frank Ogwaro  
\_\_\_\_\_  
Name  
President  
\_\_\_\_\_  
Title  
(760) 410-8282  
\_\_\_\_\_  
Phone  
fogwaro@baypoint.academy  
\_\_\_\_\_  
E-mail

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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 - Detail**

Charter School Name: Baypoint Preparatory Academy  
(continued) San Diego  
CDS #: 37771720138099  
Charter Approving Entity: State Board of Education  
County: San Diego  
Charter #: 1966  
Fiscal Year: 2018-19

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	Adopted Budget - July 1			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1 LCFF/Revenue Limit Sources</b>										
State Aid - Current Year	8011	1,313,351.00		1,313,351.00	484,253.00		484,253.00	534,050.00		534,050.00
Education Protection Account State Aid - Current Year	8012	38,000.00		38,000.00	9,488.00		9,488.00	15,190.00		15,190.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015			0.00			0.00			0.00
State Aid - Prior Years	8019			0.00			0.00			0.00
Tax Relief Subventions	8020-8039			0.00			0.00			0.00
County and District Taxes	8040-8079			0.00			0.00			0.00
Miscellaneous Funds	8080-8089			0.00			0.00			0.00
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092			0.00			0.00			0.00
Charter Schools Funding in lieu of Property Taxes	8096	381,900.00		381,900.00	186,150		186,150.00	152,660.00		152,660.00
Other LCFF/Revenue Limit Transfers	8091, 8097			0.00			0.00			0.00
Total, LCFF/Revenue Limit Sources		1,733,251.00	0.00	1,733,251.00	679,891.00	0.00	679,891.00	701,900.00	0.00	701,900.00
<b>2 Federal Revenues</b>										
No Child Left Behind	8290		521,390.00	521,390.00		226,265.00	226,265.00		547,103.00	547,103.00
Special Education - Federal	8181, 8182			0.00			0.00			0.00
Child Nutrition - Federal	8220		40,500.00	40,500.00			0.00			0.00
Other Federal Revenues	8110, 8260-8299			0.00			0.00			0.00
Total, Federal Revenues		0	561,890.00	561,890.00	0	226,265.00	226,265.00	0	547,103.00	547,103.00
<b>3 Other State Revenues</b>										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SB3X-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE		91,800.00	91,800.00			0.00		37,911.00	37,911.00
All Other State Revenues	StateRevAO	28,728.00	216,882.00	245,610.00			0.00	12,730.00	91,163.00	103,893.00
Total, Other State Revenues		28,728.00	308,682.00	337,410.00	0	0	0.00	12,730.00	129,074.00	141,804.00
<b>4 Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	15,500.00		15,500.00	21,411.00		21,411.00	25,387.00		25,387.00
Total, Local Revenues		15,500.00	0.00	15,500.00	21,411.00	0.00	21,411.00	25,387.00	0.00	25,387.00
<b>5 TOTAL REVENUES</b>										
		1,777,479.00	870,572.00	2,648,051.00	701,302.00	226,265.00	927,567.00	740,017.00	676,177.00	1,416,194.00
<b>B. EXPENDITURES</b>										
<b>1 Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	476,070.60	226,529.40	702,600.00	268,376.00		268,376.00	190,753.00	262,147.00	452,900.00
Certificated Pupil Support Salaries	1200	69,650.00	9,950.00	79,600.00			0.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	57,835.00	8,262.00	66,097.00	56,083.00		56,083.00	35,396.00	51,808.00	87,204.00
Other Certificated Salaries	1900			0.00			0.00			0.00
Total, Certificated Salaries		603,555.60	244,741.40	848,297.00	324,459.00	0.00	324,459.00	226,149.00	313,955.00	540,104.00
<b>2 Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100			0.00	31,449.00		31,449.00	43,299.00	17,990.00	61,289.00
Non-certificated Support Salaries	2200			0.00			0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300			0.00	8,333.00		8,333.00	8,333.00		8,333.00
Clerical and Office Salaries	2400	52,058.00	7,437.00	59,495.00	30,244.00		30,244.00	20,206.00	20,105.00	40,311.00
Other Non-certificated Salaries	2900	24,500.00	3,500.00	28,000.00			0.00			0.00
Total, Non-certificated Salaries		76,558.00	10,937.00	87,495.00	70,026.00	0.00	70,026.00	71,838.00	38,095.00	109,933.00
<b>3 Employee Benefits</b>										
STRS	3101-3102			0.00			0.00			0.00
PERS	3201-3202			0.00			0.00			0.00
OASDI / Medicare / Alternative	3301-3302	52,028.63	19,559.37	71,588.00	30,045.00		30,045.00	22,679.00	26,793.00	49,472.00
Health and Welfare Benefits	3401-3402	135,562.38	50,962.62	186,525.00	41,106.00		41,106.00	33,087.00	39,089.00	72,176.00
Unemployment Insurance	3501-3502	3,632.44	1,365.56	4,998.00	6,117.00		6,117.00	4,851.00	5,731.00	10,582.00
Workers' Compensation Insurance	3601-3602	12,922.12	4,857.88	17,780.00	4,733.00		4,733.00	3,596.00	4,249.00	7,845.00
OPEB, Allocated	3701-3702			0.00			0.00			0.00
OPEB, Active Employees	3751-3752			0.00			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00			0.00
Other Employee Benefits	3901-3902	54,408.83	20,454.17	74,863.00	16,573.00		16,573.00	9,616.00	11,361.00	20,977.00
Total, Employee Benefits		258,554.40	97,199.60	355,754.00	98,574.00	0.00	98,574.00	73,829.00	87,223.00	161,052.00
<b>4 Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100		60,000.00	60,000.00	20,450.00		20,450.00	0.00	20,450.00	20,450.00
Books and Other Reference Materials	4200		40,000.00	40,000.00			0.00			0.00
Materials and Supplies	4300		18,800.00	18,800.00	13,061.00		13,061.00	0.00	17,228.00	17,228.00
Noncapitalized Equipment	4400		121,794.00	121,794.00	30,044.00		30,044.00	0.00	30,044.00	30,044.00
Food	4700	13,500.00	40,500.00	54,000.00	131.00		131.00	131.00		131.00
Total, Books and Supplies		13,500.00	281,094.00	294,594.00	63,686.00	0.00	63,686.00	131.00	67,722.00	67,853.00
<b>5 Services and Other Operating Expenditures</b>										
Subagreements for Services	5100			0.00			0.00			0.00
Travel and Conferences	5200	22,143.00		22,143.00	11,639.00		11,639.00	5,632.00	7,850.00	13,482.00
Dues and Memberships	5300	2,933.00		2,933.00	3,445.00		3,445.00	2,604.00	1,340.00	3,944.00
Insurance	5400	12,000.00		12,000.00	8,313.00		8,313.00	9,993.00	2,476.00	12,469.00
Operations and Housekeeping Services	5500	24,000.00		24,000.00	8,908.00		8,908.00	12,067.00	3,989.00	16,056.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	88,800.00	207,000.00	295,800.00	152,670.00		152,670.00	161,707.00	91,427.00	253,134.00
Professional/Consulting Services and Operating Expend.	5800	168,184.00	29,600.00	197,784.00	110,641.00		110,641.00	78,000.00	58,615.00	136,615.00
Communications	5900	9,600.00		9,600.00	6,868.00		6,868.00	9,326.00	1,762.00	11,088.00
Total, Services and Other Operating Expenditures		327,660.00	236,600.00	564,260.00	302,484.00	0.00	302,484.00	279,329.00	167,459.00	446,788.00
<b>6 Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170			0.00			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00			0.00
Equipment	6400			0.00			0.00			0.00
Equipment Replacement	6500			0.00			0.00			0.00
Depreciation Expense (for accrual basis only)	6900			0.00			0.00			0.00

Total, Capital Outlay		0	0	0.00	0	0	0.00	0.00	0	0.00
<b>7 Other Outgo</b>										
Tuition to Other Schools	7110-7143			0.00			0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00			0.00
All Other Transfers	7281-7299	17,333.00		17,333.00			0.00	7,019.00		7,019.00
Debt Service:										
Interest	7438			0.00			0.00			0.00
Principal (for modified accrual basis only)	7439			0.00			0.00			0.00
Total, Other Outgo		17,333.00	0.00	17,333.00	0	0	0.00	7,019.00	0	7,019.00
<b>8 TOTAL EXPENDITURES</b>		1,297,161.00	870,572.00	2,167,733.00	859,229.00	0.00	859,229.00	658,295.00	674,454.00	1,332,749.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		480,318.00	0.00	480,318.00	-157,927.00	226,265.00	68,338.00	81,722.00	1,723.00	83,445.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1 Other Sources	8930-8979			0.00	59,800.00		59,800.00	64,669.00		64,669.00
2 Less: Other Uses	7630-7699			0.00			0.00			0.00
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00			0.00			0.00
4 TOTAL OTHER FINANCING SOURCES / USES		0	0	0.00	59,800.00	0	59,800.00	64,669.00	0	64,669.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		480,318.00	0.00	480,318.00	-98,127.00	226,265.00	128,138.00	146,391.00	1,723.00	148,114.00
<b>F. FUND BALANCE, RESERVES</b>										
1 Beginning Fund Balance										
a. As of July 1	9791	3,319.00		3,319.00			0.00			0.00
b. Adjustments to Beginning Balance	9793, 9795			0.00	-72,837.00		-72,837.00	-72,837.00		-72,837.00
c. Adjusted Beginning Balance		3,319.00	0.00	3,319.00	-72,837.00	0.00	-72,837.00	-72,837.00	0.00	-72,837.00
2 Ending Fund Balance, June 30 (E + F.1.c.)		483,637.00	0.00	483,637.00	-170,964.00	226,265.00	55,301.00	73,554.00	1,723.00	75,277.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			0.00			0.00			0.00
Stores (equals object 9320)	9712			0.00			0.00			0.00
Prepaid Expenditures (equals object 9330)	9713			0.00			0.00			0.00
All Others	9719			0.00			0.00			0.00
b. Restricted	9740			0.00		226,265.00	226,265.00			0.00
c. Committed										
Stabilization Arrangements	9750			0.00			0.00			0.00
Other Commitments	9760			0.00			0.00			0.00
d. Assigned										
Other Assignments	9780			0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			0.00			0.00			0.00
Unassigned/Unappropriated Amount	9790	483,637.00	0.00	483,637.00	-170,964.00	0.00	-170,964.00	73,554.00	1,723.00	75,277.00

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

Charter School Name: Baypoint Preparatory Academy  
(continued) San Diego  
CDS #: 37771720138099  
Charter Approving Entity: State Board of Education  
County: San Diego  
Charter #: 1966  
Fiscal Year: 2018-19

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. Adopted Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1 LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	1,313,351.00	484,253.00	534,050.00	-779,301.00	-59.34%
Education Protection Account State Aid - Current Year	8012	38,000.00	9,488.00	15,190.00	-22,810.00	-60.03%
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions	8020-8039	0.00	0.00	0.00		
County and District Taxes	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds	8080-8089	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers:		0.00	0.00	0.00		
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	381,900.00	186,150.00	152,660.00	-229,240.00	-60.03%
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	-		
Total, LCFF/Revenue Limit Sources		1,733,251.00	679,891.00	701,900.00	-1,031,351.00	-59.50%
<b>2 Federal Revenues</b>						
No Child Left Behind (Include ARRA)	8290	521,390.00	226,265.00	547,103.00	25,713.00	4.93%
Special Education - Federal	8181, 8182	0.00	0	0		
Child Nutrition - Federal	8220	40,500.00	0	0	-40,500.00	-100.00%
Other Federal Revenues (Include ARRA)	8110, 8260-8299	0.00	0	0		
Total, Federal Revenues		561,890.00	226,265.00	547,103.00	-14,787.00	-2.63%
<b>3 Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	-
Special Education - State	StateRevSE	91,800.00	0.00	37,911.00	-53,889.00	-58.70%
All Other State Revenues	StateRevAO	245,610.00	0.00	103,893.00	-141,717.00	-57.70%
Total, Other State Revenues		337,410.00	0.00	141,804.00	-195,606.00	-57.97%
<b>4 Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	15,500.00	21,411.00	25,387.00	9,887.00	63.79%
Total, Local Revenues		15,500.00	21,411.00	25,387.00	9,887.00	63.79%
<b>5 TOTAL REVENUES</b>						
		2,648,051.00	927,567.00	1,416,194.00	-1,231,857.00	-46.52%
<b>B. EXPENDITURES</b>						
<b>1 Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	702,600.00	268,376.00	452,900.00	-249,700.00	-35.54%
Certificated Pupil Support Salaries	1200	79,600.00	0.00	0.00	-79,600.00	-100.00%
Certificated Supervisors' and Administrators' Salaries	1300	66,097.00	56,083.00	87,204.00	21,107.00	31.93%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	
Total, Certificated Salaries		848,297.00	324,459.00	540,104.00	-308,193.00	-36.33%
<b>2 Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0.00	31,449.00	61,289.00	61,289.00	New
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	8,333.00	8,333.00	8,333.00	New
Clerical and Office Salaries	2400	59,495.00	30,244.00	40,311.00	-19,184.00	-32.24%
Other Non-certificated Salaries	2900	28,000.00	0.00	0.00	-28,000.00	-100.00%
Total, Non-certificated Salaries		87,495.00	70,026.00	109,933.00	22,438.00	25.64%
<b>3 Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00	0.00	
PERS	3201-3202	0.00	0.00	0.00	0.00	
OASDI / Medicare / Alternative	3301-3302	71,588.00	30,045.00	49,472.00	-22,116.00	-30.89%
Health and Welfare Benefits	3401-3402	186,525.00	41,106.00	72,176.00	-114,349.00	-61.30%
Unemployment Insurance	3501-3502	4,998.00	6,117.00	10,582.00	5,584.00	111.72%
Workers' Compensation Insurance	3601-3602	17,780.00	4,733.00	7,845.00	-9,935.00	-55.88%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	74,863.00	16,573.00	20,977.00	-53,886.00	-71.98%
Total, Employee Benefits		355,754.00	98,574.00	161,052.00	-194,702.00	-54.73%
<b>4 Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	60,000.00	20,450.00	20,450.00	-39,550.00	-65.92%
Books and Other Reference Materials	4200	40,000.00	0.00	0.00	-40,000.00	-100.00%
Materials and Supplies	4300	18,800.00	13,061.00	17,228.00	-1,572.00	-8.36%
Noncapitalized Equipment	4400	121,794.00	30,044.00	30,044.00	-91,750.00	-75.33%
Food	4700	54,000.00	131.00	131.00	-53,869.00	-99.76%

Total, Books and Supplies		294,594.00	63,686.00	67,853.00	-226,741.00	-76.97%
<b>5 Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	
Travel and Conferences	5200	22,143.00	11,639.00	13,482.00	-8,661.00	-39.11%
Dues and Memberships	5300	2,933.00	3,445.00	3,944.00	1,011.00	34.47%
Insurance	5400	12,000.00	8,313.00	12,469.00	469.00	3.91%
Operations and Housekeeping Services	5500	24,000.00	8,908.00	16,056.00	-7,944.00	-33.10%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	295,800.00	152,670.00	253,134.00	-42,666.00	-14.42%
Professional/Consulting Services and Operating Expend.	5800	197,784.00	110,641.00	136,615.00	-61,169.00	-30.93%
Communications	5900	9,600.00	6,868.00	11,088.00	1,488.00	15.50%
Total, Services and Other Operating Expenditures		564,260.00	302,484.00	446,788.00	-117,472.00	-20.82%
<b>6 Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	
Equipment	6400	0.00	0.00	0.00	0.00	
Equipment Replacement	6500	0.00	0.00	0.00	0.00	
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	
Total, Capital Outlay		0.00	0.00	0.00	-	
<b>7 Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	
All Other Transfers	7281-7299	17,333.00	0.00	7,019.00	-10,314.00	-59.50%
Debt Service:		0.00	0.00	0.00	0.00	
Interest	7438	0.00	0.00	0.00	0.00	
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	
Total, Other Outgo		17,333.00	0.00	7,019.00	-10,314.00	-59.50%
<b>8 TOTAL EXPENDITURES</b>		2,167,733.00	859,229.00	1,332,749.00	-834,984.00	-38.52%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		480,318.00	68,338.00	83,445.00	-396,873.00	-82.63%
<b>D. OTHER FINANCING SOURCES / USES</b>						
1 Other Sources	8930-8979	0.00	59,800.00	64,669.00	64,669.00	New
2 Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	
<b>4 TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	59,800.00	64,669.00	64,669.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		480,318.00	128,138.00	148,114.00	-332,204.00	-69.16%
<b>F. FUND BALANCE, RESERVES</b>						
1 Beginning Fund Balance						
a. As of July 1	9791	3,319.00	0.00	0.00	-3,319.00	-100.00%
b. Adjustments to Beginning Balance	9793, 9795	0.00	-72,837.00	-72,837.00	-72,837.00	New
c. Adjusted Beginning Balance		3,319.00	-72,837.00	-72,837.00		
2 Ending Fund Balance, June 30 (E + F.1.c.)		483,637.00	55,301.00	75,277.00		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	
All Others	9719	0.00	0.00	0.00	0.00	
b. Restricted	9740	0.00	226,265.00	0.00	0.00	
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	
Other Commitments	9760	0.00	0.00	0.00	0.00	
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	
Unassigned/Unappropriated Amount	9790	483,637.00	-170,964.00	75,277.00	-408,360.00	-84.44%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Baypoint Preparatory Academy  
 (continued) San Diego  
 CDS #: 37771720138099  
 Charter Approving Entity: State Board of Education  
 County: San Diego  
 Charter #: 1966  
 Fiscal Year: 2018-19

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	FY 2018-19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1 LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	534,050.00	0.00	534,050.00	1,116,679.00	1,737,385.00
Education Protection Account State Aid - Current Year	8012	15,190.00	0.00	15,190.00	30,380.00	45,570.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00	0.00		
Tax Relief Subventions	8020-8039	0.00	0.00	0.00		
County and District Taxes	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds	8080-8089	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in lieu of Property Taxes	8096	152,660.00	0.00	152,660.00	305,319.00	457,979.00
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF/Revenue Limit Sources		701,900.00	0.00	701,900.00	1,452,378.00	2,240,934.00
<b>2 Federal Revenues</b>						
No Child Left Behind	8290	0.00	547,103.00	547,103.00	248,532.00	229,482.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	9,750.00	19,500.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0	0
Total, Federal Revenues		0.00	547,103.00	547,103.00	258,282.00	248,982.00
<b>3 Other State Revenues</b>						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	0.00	37,911.00	37,911.00	78,097.00	120,660.00
All Other State Revenues	StateRevAO	12,730.00	91,163.00	103,893.00	214,020.00	330,661.00
Total, Other State Revenues		12,730.00	129,074.00	141,804.00	292,117.00	451,321.00
<b>4 Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	25,387.00	0.00	25,387.00	52,297.00	80,799.00
Total, Local Revenues		25,387.00	0.00	25,387.00	52,297.00	80,799.00
<b>5 TOTAL REVENUES</b>						
		740,017.00	676,177.00	1,416,194.00	2,055,074.00	3,022,036.00
<b>B. EXPENDITURES</b>						
<b>1 Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	190,753.00	262,147.00	452,900.00	863,001.00	1,333,337.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		
Certificated Supervisors' and Administrators' Salaries	1300	35,396.00	51,808.00	87,204.00	89,820.12	92,514.72
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		226,149.00	313,955.00	540,104.00	952,821.12	1,425,851.72
<b>2 Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	43,299.00	17,990.00	61,289.00	126,255.00	195,064.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	8,333.00	0.00	8,333.00		
Clerical and Office Salaries	2400	20,206.00	20,105.00	40,311.00	41,520.33	42,765.94
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		71,838.00	38,095.00	109,933.00	167,775.33	237,829.94

Description	Object Code	FY 2018-19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>3 Employee Benefits</b>						
STRS	3101-3102	0.00	0	0.00		
PERS	3201-3202	0.00	0	0.00		
OASDI / Medicare / Alternative	3301-3302	22,679.00	26,793.00	49,472.00	85,284.60	126,616.88
Health and Welfare Benefits	3401-3402	33,087.00	39,089.00	72,176.00	124,423.95	184,724.70
Unemployment Insurance	3501-3502	4,851.00	5,731.00	10,582.00	18,242.27	27,083.20
Workers' Compensation Insurance	3601-3602	3,596.00	4,249.00	7,845.00	13,523.97	20,078.22
OPEB, Allocated	3701-3702	0.00	0	0.00		
OPEB, Active Employees	3751-3752	0.00	0	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0	0.00		
Other Employee Benefits	3901-3902	9,616.00	11,361.00	20,977.00	36,162.17	53,687.79
Total, Employee Benefits		73,829.00	87,223.00	161,052.00	277,636.96	412,190.78
<b>4 Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	20,450.00	20,450.00	31,595.00	48,814.00
Books and Other Reference Materials	4200	0.00	0	0.00	0.00	0.00

Materials and Supplies	4300	0.00	17,228.00	17,228.00	26,617.00	41,123.00
Noncapitalized Equipment	4400	0.00	30,044.00	30,044.00	15,022.00	15,022.00
Food	4700	131.00	0	131.00	270.00	417.00
Total, Books and Supplies		131.00	67,722.00	67,853.00	73,504.00	105,376.00
<b>5 Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	0	0.00		
Travel and Conferences	5200	5,632.00	7,850.00	13,482.00	20,830.00	32,182.00
Dues and Memberships	5300	2,604.00	1,340.00	3,944.00	3,944.00	3,944.00
Insurance	5400	9,993.00	2,476.00	12,469.00	15,586.25	19,482.81
Operations and Housekeeping Services	5500	12,067.00	3,989.00	16,056.00	17,179.92	18,382.51
Rentals, Leases, Repairs, and Noncap. Improvements	5600	161,707.00	91,427.00	253,134.00	270,853.38	289,813.12
Professional/Consulting Services and Operating Expend.	5800	78,000.00	58,615.00	136,615.00	184,430.25	248,980.84
Communications	5900	9,326.00	1,762.00	11,088.00	13,860.00	17,325.00
Total, Services and Other Operating Expenditures		279,329.00	167,459.00	446,788.00	526,683.80	630,110.28
<b>6 Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0	0	0.00		
Buildings and Improvements of Buildings	6200	0	0	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0.00		
Equipment	6400	0	0	0.00		
Equipment Replacement	6500	0	0	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0	0.00		
Total, Capital Outlay		0	0	0.00	0	0
<b>7 Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0	0.00		
All Other Transfers	7280-7299	7,019.00	0	7,019.00	14,524.00	22,409.00
Debt Service:						
Interest	7438	0	0	0.00	609	475
Principal (for modified accrual basis only)	7439	0	0	0.00		
Total, Other Outgo		7,019.00	0	7,019.00	15,133.00	22,884.00
<b>8 TOTAL EXPENDITURES</b>		658,295.00	674,454.00	1,332,749.00	2,013,554.21	2,834,242.73
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		81,722.00	1,723.00	83,445.00	41,519.79	187,793.27

Description	Object Code	FY 2018-19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1 Other Sources	8930-8979	64,669.00	0.00	64,669.00		
2 Less: Other Uses	7630-7699	0.00	0.00	0.00		
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4 TOTAL OTHER FINANCING SOURCES / USES		64,669.00	0.00	64,669.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		146,391.00	1,723.00	148,114.00	41,519.79	187,793.27
<b>F. FUND BALANCE, RESERVES</b>						
1 Beginning Fund Balance						
a. As of July 1	9791	0.00	0.00	0.00	75,277.00	116,796.79
b. Adjustments to Beginning Balance	9793, 9795	-72,837.00	0.00	-72,837.00		
c. Adjusted Beginning Balance		-72,837.00	0.00	-72,837.00	75,277.00	116,796.79
2 Ending Fund Balance, June 30 (E + F.1.c.)		73,554.00	1,723.00	75,277.00	116,796.79	304,590.06
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0.00		
Stores (equals object 9320)	9712	0	0	0.00		
Prepaid Expenditures (equals object 9330)	9713	0	0	0.00		
All Others	9719	0	0	0.00		
b. Restricted	9740	0	0	0.00		
c. Committed						
Stabilization Arrangements	9750	0	0	0.00		
Other Commitments	9760	0	0	0.00		
d. Assigned						
Other Assignments	9780	0	0	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0	0.00		
Unassigned/Unappropriated Amount	9790	73,554.00	1,723.00	75,277.00	116,796.79	304,590.06