

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First 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: 2019-20

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 10/31			1st 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	1,361,613.00	0	1,361,613.00	208,839.00	0	208,839.00	1,069,421.00		1,069,421.00
Education Protection Account State Aid - Current Year	8012	42,750.00	0	42,750.00	3,819.00	0	3,819.00	32,592.00		32,592.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0	0	0.00	0	0	0.00			0.00
State Aid - Prior Years	8019	0	0	0.00	0	0	0.00			0.00
Tax Relief Subventions	8020-8039	0	0	0.00	0	0	0.00			0.00
County and District Taxes	8040-8079	0	0	0.00	0	0	0.00			0.00
Miscellaneous Funds	8080-8089	0	0	0.00	0	0	0.00			0.00
<b>LCFF/Revenue Limit Transfers:</b>										
PERS Reduction Transfer	8092	0	0	0.00	0	0	0.00			0.00
Charter Schools Funding in lieu of Property Taxes	8096	469,297.00	0	469,297.00	0	0	0.00	361,626.00		361,626.00
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0.00	0	0	0.00			0.00
<b>Total, LCFF/Revenue Limit Sources</b>		<b>1,873,660.00</b>	<b>0.00</b>	<b>1,873,660.00</b>	<b>212,658.00</b>	<b>0.00</b>	<b>212,658.00</b>	<b>1,463,639.00</b>	<b>0.00</b>	<b>1,463,639.00</b>
<b>2 Federal Revenues</b>										
No Child Left Behind	8290	0	59,890.00	59,890.00	0	392.00	392.00		41,545.00	41,545.00
Special Education - Federal	8181, 8182	0	25,116.00	25,116.00	0	0	0.00		24,428.00	24,428.00
Child Nutrition - Federal	8220	0	98,595.00	98,595.00	0	0	0.00		16,276.00	16,276.00
Other Federal Revenues	8110, 8260-8299	0	0	0.00	0	0	0.00			0.00
<b>Total, Federal Revenues</b>		<b>0</b>	<b>183,601.00</b>	<b>183,601.00</b>	<b>0</b>	<b>392.00</b>	<b>392.00</b>	<b>0</b>	<b>82,249.00</b>	<b>82,249.00</b>
<b>3 Other State Revenues</b>										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE	0	109,504.00	109,504.00	0	11,172.00	11,172.00		83,178.00	83,178.00
All Other State Revenues	StateRevAO	33,564.00	106,384.00	139,948.00	0	0	0.00	26,220.00	97,628.00	123,848.00
<b>Total, Other State Revenues</b>		<b>33,564.00</b>	<b>215,888.00</b>	<b>249,452.00</b>	<b>0</b>	<b>11,172.00</b>	<b>11,172.00</b>	<b>26,220.00</b>	<b>180,806.00</b>	<b>207,026.00</b>
<b>4 Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	30,000.00	0	30,000.00	587.34	0	587.34	6,000.00		6,000.00
<b>Total, Local Revenues</b>		<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>587.34</b>	<b>0</b>	<b>587.34</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>
<b>5 TOTAL REVENUES</b>		<b>1,937,224.00</b>	<b>399,489.00</b>	<b>2,336,713.00</b>	<b>213,245.34</b>	<b>11,564.00</b>	<b>224,809.34</b>	<b>1,495,859.00</b>	<b>263,055.00</b>	<b>1,758,914.00</b>
<b>B. EXPENDITURES</b>										
<b>1 Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	451,080.00	77,000.00	528,080.00	126,916.50	16,909.08	143,825.58	468,900.00	62,000.00	530,900.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0	0	0.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	82,500.00	0.00	82,500.00	27,500.00	0	27,500.00	61,875.00		61,875.00
Other Certificated Salaries	1900	0	0	0.00	0	0	0.00			0.00
<b>Total, Certificated Salaries</b>		<b>533,580.00</b>	<b>77,000.00</b>	<b>610,580.00</b>	<b>154,416.50</b>	<b>16,909.08</b>	<b>171,325.58</b>	<b>530,775.00</b>	<b>62,000.00</b>	<b>592,775.00</b>
<b>2 Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	64,800.00	69,840.00	134,640.00	6,563.46	10,488.25	17,051.71	21,600.00	48,240.00	69,840.00
Non-certificated Support Salaries	2200	0	0	0.00	0	0	0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0.00	0	0	0.00			0.00
Clerical and Office Salaries	2400	26,640.00	0	26,640.00	9,388.77	0.00	9,388.77	26,640.00		26,640.00
Other Non-certificated Salaries	2900	0	0	0.00	0	0	0.00			0.00
<b>Total, Non-certificated Salaries</b>		<b>91,440.00</b>	<b>69,840.00</b>	<b>161,280.00</b>	<b>15,952.23</b>	<b>10,488.25</b>	<b>26,440.48</b>	<b>48,240.00</b>	<b>48,240.00</b>	<b>96,480.00</b>
<b>3 Employee Benefits</b>										
STRS	3101-3102	0	0	0.00	0	0	0.00			0.00
PERS	3201-3202	0	0	0.00	0	0	0.00			0.00
OASDI / Medicare / Alternative	3301-3302	48,961.00	10,086.00	59,047.00	12,642.34	2,369.21	15,011.55	44,295.00	8,433.00	52,728.00
Health and Welfare Benefits	3401-3402	90,701.00	18,360.00	109,061.00	26,529.98	2,609.76	29,139.74	80,412.00	12,444.00	92,856.00
Unemployment Insurance	3501-3502	6,300.00	1,860.00	7,980.00	1,160.34	0	1,160.34	5,460.00	1,260.00	6,720.00
Workers' Compensation Insurance	3601-3602	8,960.00	1,848.00	10,808.00	4,610.40	0	4,610.40	8,107.00	1,543.00	9,650.00
OPEB, Allocated	3701-3702	0	0	0.00	0	0	0.00			0.00
OPEB, Active Employees	3751-3752	0	0	0.00	0	0	0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0.00	0	0	0.00			0.00
Other Employee Benefits	3901-3902	19,004.00	2,115.00	21,119.00	397.53	60.59	458.12	17,625.00	1,683.00	19,308.00
<b>Total, Employee Benefits</b>		<b>173,926.00</b>	<b>34,087.00</b>	<b>208,013.00</b>	<b>45,340.59</b>	<b>5,039.56</b>	<b>50,380.15</b>	<b>155,899.00</b>	<b>25,363.00</b>	<b>181,262.00</b>
<b>4 Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	5,000.00	50,000.00	55,000.00	668.59	6,665.29	7,333.88	1,000.00	34,000.00	35,000.00
Books and Other Reference Materials	4200	0	0	0.00	0	0	0.00			0.00
Materials and Supplies	4300	7,500.00	37,500.00	45,000.00	663.39	4,207.71	4,871.10	1,000.00	9,500.00	10,500.00
Noncapitalized Equipment	4400	0	105,000.00	105,000.00	0	7,999.00	7,999.00		20,000.00	20,000.00
Food	4700	0	91,585.00	91,585.00	270.45	0	270.45		30,202.00	30,202.00
<b>Total, Books and Supplies</b>		<b>12,500.00</b>	<b>284,085.00</b>	<b>296,585.00</b>	<b>1,602.43</b>	<b>18,872.00</b>	<b>20,474.43</b>	<b>2,000.00</b>	<b>93,702.00</b>	<b>95,702.00</b>
<b>5 Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	0	0	0.00	0	0	0.00			0.00
Travel and Conferences	5200	0	21,500.00	21,500.00	1,233.00	300.00	1,533.00	1,233.00	1,867.00	3,100.00
Dues and Memberships	5300	0	4,250.00	4,250.00	937.50	0	937.50	938.00		938.00
Insurance	5400	12,500.00	0	12,500.00	4,759.00	0	4,759.00	9,575.00		9,575.00
Operations and Housekeeping Services	5500	45,600.00	0	45,600.00	3,273.88	0	3,273.88	8,500.00		8,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	352,240.00	87,596.00	439,836.00	197,890.08	53,644.18	251,534.26	306,114.94	212,526.06	518,641.00
Professional/Consulting Services and Operating Expend.	5800	130,737.00	69,000.00	199,737.00	14,103.57	1,930.00	16,033.57	83,776.00	66,000.00	129,776.00
Communications	5900	13,500.00	0	13,500.00	1,988.17	0.00	1,988.17	4,660.00		4,660.00
<b>Total, Services and Other Operating Expenditures</b>		<b>554,677.00</b>	<b>182,346.00</b>	<b>737,023.00</b>	<b>224,185.20</b>	<b>55,874.18</b>	<b>280,059.38</b>	<b>394,796.94</b>	<b>280,393.06</b>	<b>675,190.00</b>
<b>6 Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	0	0	0.00	0	0	0.00			0.00
Buildings and Improvements of Buildings	6200	0	0	0.00	0	0	0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0.00	0	0	0.00			0.00
Equipment	6400	0	0	0.00	0	0	0.00			0.00
Equipment Replacement	6500	0	0	0.00	0	0	0.00			0.00

Depreciation Expense (for accrual basis only)	6900	12,500.00	0	12,500.00	0	0	0.00		19,625.00	19,625.00
Total, Capital Outlay		12,500.00	0	12,500.00	0	0	0.00	0.00	19,625.00	19,625.00
<b>7 Other Outgo</b>										
Tuition to Other Schools	7110-7143	0	0	0.00	0	0	0.00			0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0.00	0	0	0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0.00	0	0	0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0.00	0	0	0.00			0.00
All Other Transfers	7281-7299	0	0	0.00	0	0	0.00			0.00
Debt Service:										
Interest	7438	25,000.00	0	25,000.00	84.62	0	84.62	75,000.00		75,000.00
Principal (for modified accrual basis only)	7439	0	0	0.00	0	0	0.00			0.00
Total, Other Outgo		25,000.00	0.00	25,000.00	84.62	0	84.62	75,000.00	0	75,000.00
<b>8 TOTAL EXPENDITURES</b>		1,403,623.00	647,358.00	2,050,981.00	441,581.57	107,183.07	548,764.64	1,206,710.94	529,323.06	1,736,034.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		533,601.00	-247,869.00	285,732.00	-228,336.23	-95,619.07	-323,955.30	289,148.06	-266,268.06	22,880.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1 Other Sources	8930-8979	0	0	0.00	0	0	0.00			0.00
2 Less: Other Uses	7630-7699	0	0	0.00	0	0	0.00			0.00
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	- 247,869.00	247,869.00	0.00	0	0	0.00			0.00
<b>4 TOTAL OTHER FINANCING SOURCES / USES</b>		- 247,869.00	247,869.00	0.00	0.00	0	0.00	0.00	0	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		285,732.00	0.00	285,732.00	-228,336.23	-95,619.07	-323,955.30	289,148.06	-266,268.06	22,880.00
<b>F. FUND BALANCE, RESERVES</b>										
<b>1 Beginning Fund Balance</b>										
a. As of July 1	9791	10,608.00	0	10,608.00	- 197,724.50	266,268.06	68,543.56	- 197,724.50	266,268.06	68,543.56
b. Adjustments to Beginning Balance	9793, 9795	0	0	0.00			0.00			0.00
c. Adjusted Beginning Balance		10,608.00	0.00	10,608.00	-197,724.50	266,268.06	68,543.56	-197,724.50	266,268.06	68,543.56
<b>2 Ending Fund Balance, June 30 (E + F.1.c.)</b>		296,340.00	0.00	296,340.00	-426,060.73	170,648.99	-255,411.74	91,423.56	0.00	91,423.56
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	0	0	0.00			0.00			0.00
Stores (equals object 9320)	9712	0	0	0.00			0.00			0.00
Prepaid Expenditures (equals object 9330)	9713	0	0	0.00			0.00			0.00
All Others	9719	0	0	0.00			0.00			0.00
b. Restricted	9740	0	0	0.00		170,648.99	170,648.99			0.00
c. Committed										
Stabilization Arrangements	9750	0	0	0.00			0.00			0.00
Other Commitments	9760	0	0	0.00			0.00			0.00
d. Assigned										
Other Assignments	9780	0	0	0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	102,549.05		102,549.05			0.00	86,801.70		86,801.70
Unassigned/Unappropriated Amount	9790	193,790.95	0.00	193,790.95	-426,060.73	0.00	-426,060.73	4,621.86	0.00	4,621.86