

**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: 2020-21

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
A. REVENUES										
1 LCFF/Revenue Limit Sources										
State Aid - Current Year	8011	1,908,415.00	0.00	1,908,415.00	376,820.00	0.00	376,820.00	1,345,204.00		1,345,204.00
Education Protection Account State Aid - Current Year	8012	47,500.00	0.00	47,500.00	7,633.00	0.00	7,633.00	30,530.00		30,530.00
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00			0.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Tax Relief Subventions	8020-8039	0.00	0.00	0.00	0.00	0.00	0.00			0.00
County and District Taxes	8040-8079	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Miscellaneous Funds	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00			0.00
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Charter Schools Funding in lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00			0.00
Other LCFF/Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total, LCFF/Revenue Limit Sources		1,955,915.00	0.00	1,955,915.00	384,453.00	0.00	384,453.00	1,375,734.00	0.00	1,375,734.00
2 Federal Revenues										
No Child Left Behind	8290	0.00	60,069.00	60,069.00	0.00	10,560.00	10,560.00		42,239.00	42,239.00
Special Education - Federal	8181, 8182	0.00	18,509.00	18,509.00	0.00	0.00	0.00		19,279.00	19,279.00
Child Nutrition - Federal	8220	0.00	33,804.00	33,804.00	0.00	0.00	0.00		33,804.00	33,804.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	88,478.00	88,478.00		114,730.00	114,730.00
Total, Federal Revenues		0.00	112,382.00	112,382.00	0.00	99,038.00	99,038.00	0.00	210,052.00	210,052.00
3 Other State Revenues										
Charter Schools Categorical Block Grant (8480 N/A thru 14/15-SBX3-4)	N/A thru 14/15			-			-			-
Special Education - State	StateRevSE	0.00	142,602.00	142,602.00	0.00	25,744.00	25,744.00		92,544.00	92,544.00
All Other State Revenues	StateRevAO	205,284.00	23,302.00	228,586.00	0.00	0.20	0.20	25,471.00	201,883.00	227,354.00
Total, Other State Revenues		205,284.00	165,904.00	371,188.00	0.00	25,744.20	25,744.20	25,471.00	294,427.00	319,898.00
4 Other Local Revenues										
All Other Local Revenues	LocalRevAO	35,000.00	2,500.00	37,500.00	7,979.18	0.00	7,979.18	995,744.00		995,744.00
Total, Local Revenues		35,000.00	2,500.00	37,500.00	7,979.18	0.00	7,979.18	995,744.00		995,744.00
5 TOTAL REVENUES										
		2,196,199.00	280,786.00	2,476,985.00	392,432.18	124,782.20	517,214.38	2,396,949.00	504,479.00	2,901,428.00
B. EXPENDITURES										
1 Certificated Salaries										
Certificated Teachers' Salaries	1100	443,200.00	70,000.00	513,200.00	96,413.37	0.00	96,413.37	387,380.00		387,380.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Certificated Supervisors' and Administrators' Salaries	1300	227,500.00	0.00	227,500.00	57,500.62	31,666.81	89,167.43	197,500.00	80,000.00	277,500.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total, Certificated Salaries		670,700.00	70,000.00	740,700.00	153,913.99	31,666.81	185,580.80	584,880.00	80,000.00	664,880.00
2 Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	83,295.00	74,496.00	157,791.00	1,721.25	6,706.89	8,428.14	1,781.00	26,880.00	28,661.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	150,000.00	0.00	150,000.00	37,500.64	0.00	37,500.64	150,000.00		150,000.00
Clerical and Office Salaries	2400	96,112.00	0.00	96,112.00	25,000.21	0.00	25,000.21	75,000.00		75,000.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	2,591.41	0.00	2,591.41	2,591.00		2,591.00
Total, Non-certificated Salaries		329,407.00	74,496.00	403,903.00	66,813.51	6,706.89	73,520.40	229,372.00	26,880.00	256,252.00
3 Employee Benefits										
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.00			0.00
OASDI / Medicare / Alternative	3301-3302	76,508.00	11,054.00	87,562.00	16,651.76	2,933.51	19,585.27	62,290.00	8,177.00	70,467.00
Health and Welfare Benefits	3401-3402	112,997.00	30,895.00	143,892.00	17,779.52	12,734.29	30,513.81	108,986.00	29,893.00	138,879.00
Unemployment Insurance	3501-3502	8,280.00	1,680.00	9,960.00	-12.92	0.00	-12.92	6,022.00	1,260.00	7,282.00
Workers' Compensation Insurance	3601-3602	8,471.00	1,224.00	9,695.00	6,390.00	0.00	6,390.00	9,363.00	1,230.00	10,593.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00			0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	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	0.00	0.00			0.00
Other Employee Benefits	3901-3902	34,667.00	6,348.00	41,015.00	-1,390.18	1,370.86	-19.32	32,197.00	5,644.00	37,841.00
Total, Employee Benefits		240,923.00	51,201.00	292,124.00	39,418.18	17,038.66	56,456.84	218,858.00	46,204.00	265,062.00
4 Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	20,000.00	5,000.00	25,000.00	0.00	36,966.85	36,966.85		37,500.00	37,500.00
Books and Other Reference Materials	4200	1,000.00	0.00	1,000.00	0.00	0.00	0.00		1,000.00	1,000.00

Materials and Supplies	4300	1,675.00	12,825.00	14,500.00	25.79	6,324.70	6,350.49	3,000.00	11,500.00	14,500.00
Noncapitalized Equipment	4400	0.00	5,000.00	5,000.00	0.00	5,028.21	5,028.21		5,029.00	5,029.00
Food	4700	0.00	50,000.00	50,000.00	0.00	650.00	650.00		40,000.00	40,000.00
Total, Books and Supplies		22,675.00	72,825.00	95,500.00	25.79	48,969.76	48,995.55	3,000.00	95,029.00	98,029.00
5 Services and Other Operating Expenditures										
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Travel and Conferences	5200	1,443.00	6,557.00	8,000.00	0.00	89.00	89.00	11,329.00	4,360.00	15,689.00
Dues and Memberships	5300	800.00	0.00	800.00	0.00	459.00	459.00	459.00		459.00
Insurance	5400	20,899.00	0.00	20,899.00	18,516.00	0.00	18,516.00	31,744.00		31,744.00
Operations and Housekeeping Services	5500	55,800.00	0.00	55,800.00	8,606.15	0.00	8,606.15	19,100.00		19,100.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	440,353.75	68,202.25	508,556.00	196,372.80	0.00	196,372.80	373,323.00	183,926.00	557,249.00
Professional/Consulting Services and Operating Expend.	5800	137,902.00	60,000.00	197,902.00	41,176.74	6,560.50	47,737.24	128,151.00	60,000.00	188,151.00
Communications	5900	7,180.00	0.00	7,180.00	471.84	2,983.13	3,454.97	2,580.00	11,000.00	13,580.00
Total, Services and Other Operating Expenditures		664,377.75	134,759.25	799,137.00	265,143.53	10,091.63	275,235.16	566,686.00	259,286.00	825,972.00
6 Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis)										
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	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	0.00	0.00			0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Depreciation Expense (for accrual basis only)	6900	52,922.00	0.00	52,922.00	14,313.79	0.00	14,313.79	88,466.00		88,466.00
Total, Capital Outlay		52,922.00	0.00	52,922.00	14,313.79	0.00	14,313.79	88,466.00		88,466.00
7 Other Outgo										
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	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	0.00	0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	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	0.00	0.00			0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Debt Service:										
Interest	7438	5,000.00	0.00	5,000.00	2,664.57	0.00	2,664.57	27,319.00		27,319.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total, Other Outgo		5,000.00	0.00	5,000.00	2,664.57	0.00	2,664.57	27,319.00	0.00	27,319.00
8 TOTAL EXPENDITURES		1,986,004.75	403,281.25	2,389,286.00	542,293.36	114,473.75	656,767.11	1,718,581.00	507,399.00	2,225,980.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		210,194.25	-122,495.25	87,699.00	-149,861.18	10,308.45	-139,552.73	678,368.00	-2,920.00	675,448.00
D. OTHER FINANCING SOURCES / USES										
1 Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00			0.00
2 Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00			0.00
3 Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-54,293.00	54,293.00	0.00			0.00	-2,920.00	2,920.00	0.00
4 TOTAL OTHER FINANCING SOURCES / USES		-54,293.00	54,293.00	0.00	0.00	0.00	0.00	-2,920.00	2,920.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		155,901.25	-68,202.25	87,699.00	-149,861.18	10,308.45	-139,552.73	675,448.00	0.00	675,448.00
F. FUND BALANCE, RESERVES										
1 Beginning Fund Balance										
a. As of July 1	9791	14,231.75	68,202.25	82,434.00	14,231.75	68,202.25	82,434.00	14,231.75	82,434.00	96,665.75
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00			0.00	65,448.25	-82,434.00	-16,985.75
c. Adjusted Beginning Balance		14,231.75	68,202.25	82,434.00	14,231.75	68,202.25	82,434.00	79,680.00	0.00	79,680.00
2 Ending Fund Balance, June 30 (E + F.1.c.)		170,133.00	0.00	170,133.00	-135,629.43	78,510.70	-57,118.73	755,128.00	0.00	755,128.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00			0.00			0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00			0.00			0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00			0.00			0.00
All Others	9719	0.00	0.00	0.00			0.00			0.00
b. Restricted	9740	0.00	0.00	0.00		78,510.70	78,510.70			0.00
c. Committed										
Stabilization Arrangements	9750	0.00	0.00	0.00			0.00			0.00
Other Commitments	9760	0.00	0.00	0.00			0.00			0.00
d. Assigned										
Other Assignments	9780	0.00	0.00	0.00			0.00			0.00
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	119,464.30		119,464.30			0.00	111,299.00		111,299.00
Unassigned/Unappropriated Amount	9790	50,668.70	0.00	50,668.70	-135,629.43	0.00	-135,629.43	643,829.00	0.00	643,829.00