

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Baypoint Preparatory Academy San Diego

(name continued) _____

CDS #: 37771720138009

Charter Approving Entity: State Board of Education

County: San Diego

Charter #: 1966

Budgeting Period: 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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	470,703.00	1,361,613.00		1,361,613.00
Education Protection Account State Aid - Current Year	8012	15,274.00	42,750.00		42,750.00
State Aid - Prior Years	8019				0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	167,673.00	469,297.00		469,297.00
Other LCFF Transfers	8091, 8097				0.00
Total, LCFF Sources		653,650.00	1,873,660.00	0.00	1,873,660.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	483,342.98		59,890.00	59,890.00
Special Education - Federal	8181, 8182			25,116.00	25,116.00
Child Nutrition - Federal	8220			98,595.00	98,595.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299				0.00
Total, Federal Revenues		483,342.98	0.00	183,601.00	183,601.00
3. Other State Revenues					
Special Education - State	StateRevSE	38,307.19		109,504.00	109,504.00
All Other State Revenues	StateRevAO	17,419.48	33,564.00	106,384.00	139,948.00
Total, Other State Revenues		55,726.67	33,564.00	215,888.00	249,452.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	80,000.00			0.00
Total, Local Revenues		80,000.00	0.00	0.00	0.00
5. TOTAL REVENUES					
		1,272,719.65	1,907,224.00	399,489.00	2,306,713.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	452,900.00	601,080.00	77,000.00	678,080.00
Certificated Pupil Support Salaries	1200				0.00
Certificated Supervisors' and Administrators' Salaries	1300	87,204.00	82,500.00		82,500.00
Other Certificated Salaries	1900				0.00
Total, Certificated Salaries		540,104.00	683,580.00	77,000.00	760,580.00
2. Non-certificated Salaries					

Non-certificated Instructional Aides' Salaries	2100	65,600.00	64,800.00	69,840.00	134,640.00
Non-certificated Support Salaries	2200				0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	8,333.00			0.00
Clerical and Office Salaries	2400	43,000.00	26,640.00		26,640.00
Other Non-certificated Salaries	2900				0.00
Total, Non-certificated Salaries		116,933.00	91,440.00	69,840.00	161,280.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102				0.00
PERS	3201-3202				0.00
OASDI / Medicare / Alternative	3301-3302	49,472.00	60,436.00	10,086.00	70,522.00
Health and Welfare Benefits	3401-3402	91,000.00	117,101.00	18,360.00	135,461.00
Unemployment Insurance	3501-3502	10,582.00	7,560.00	1,680.00	9,240.00
Workers' Compensation Insurance	3601-3602	7,845.00	11,060.00	1,846.00	12,906.00
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
Other Employee Benefits	3901-3902	20,977.00	26,504.00	2,115.00	28,619.00
Total, Employee Benefits		179,876.00	222,661.00	34,087.00	256,748.00
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	17,500.00	20,000.00	35,000.00	55,000.00
Books and Other Reference Materials	4200				0.00
Materials and Supplies	4300	15,000.00	33,671.00	11,329.00	45,000.00
Noncapitalized Equipment	4400	35,000.00	25,000.00	50,000.00	75,000.00
Food	4700	131.00		91,585.00	91,585.00
Total, Books and Supplies		67,631.00	78,671.00	187,914.00	266,585.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0.00
Travel and Conferences	5200	46,054.74	14,955.00	1,545.00	16,500.00
Dues and Memberships	5300	3,944.00	4,250.00		4,250.00
Insurance	5400	10,000.00	12,500.00		12,500.00
Operations and Housekeeping Services	5500	17,500.00	45,600.00		45,600.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	253,134.00	317,340.00	87,596.00	404,936.00
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	165,000.00	130,737.00	69,000.00	199,737.00
Communications	5900	13,500.00	13,500.00		13,500.00
Total, Services and Other Operating Expenditures		509,132.74	538,882.00	158,141.00	697,023.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170				0.00
Buildings and Improvements of Buildings	6200				0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0.00
Equipment	6400				0.00
Equipment Replacement	6500				0.00
Depreciation Expense (for full accrual basis only)	6900		12,500.00		12,500.00
Total, Capital Outlay		0.00	12,500.00	0.00	12,500.00
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00

Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438	30,000.00	20,000.00		20,000.00
Principal	7439				0.00
Total, Other Outgo		30,000.00	20,000.00	0.00	20,000.00
8. TOTAL EXPENDITURES		1,443,676.74	1,647,734.00	526,982.00	2,174,716.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(170,957.09)	259,490.00	(127,493.00)	131,997.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(127,493.00)	127,493.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(127,493.00)	127,493.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(170,957.09)	131,997.00	0.00	131,997.00
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791				0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(72,837.00)	(243,794.09)		(243,794.09)
c. Adjusted Beginning Balance		(72,837.00)	(243,794.09)	0.00	(243,794.09)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(243,794.09)	(111,797.09)	0.00	(111,797.09)
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		108,735.80		108,735.80
Unassigned / Unappropriated Amount	9790	(243,794.09)	(220,532.89)	0.00	(220,532.89)