## Charter Schools Budget Submission Check List

Form Orignated 5/16/2022

### **Gorman Learning Center San Bernardino Santa Clarita**

36-750510137794

On or before July 1 Budget Report to Authorizing District (Coordinate due date with District)

Electro	nic - Required
CHART	ER 2022-23 Budget/Interim Reporting Worksheet (all Budget tabs completed):
Χ	Budget - Certification
Χ	Budget - ADA Projections
Χ	Budget - Assumptions
Χ	Budget - Unrestricted MYP
Χ	Budget - Restricted MYP
Χ	Budget - Summary MYP
Χ	Budget - Debt (sheet has a field to report if No Debt)
Χ	Budget - Cash Flow Year 1
Χ	Budget - Cash Flow Year 2
Χ	LCFF calculator (using the most recent FCMAT release*)
Χ	LCAP

Hard Copy - Minimum Requirement (authorizing District may require additional documents):

\* Resure to use the most recent version of the calculator at:

X Budget - Certification Signed

<sup>\*</sup> Be sure to use the most recent version of the calculator at: <a href="https://www.fcmat.org/lcff">https://www.fcmat.org/lcff</a>

Charter School Name: Gorman Learning Center San Bernardino Santa Clarita
CDS #: 36-750510137794

Charter Authorizer: Lucerne Valley Unified School District

County: San Bernardino

Charter #: 1977

2022-23	uthorizing/oversight district: CHARTER SCHOOL INTERIM REPORT er school pursuant to Education Code Se	ALTERNA	ATIVE FORM: This ro	eport has been approved, and is hereby filed by
Signed:			Date:	
3	Charter School Official		•	
Printed	(Original signature required)			
Name:	Truth Ncube		Title:	Chief Business Officer
CERTIFICAT	TION OF FINANCIAL CONDITION:			
Х	POSITIVE	QUALIFIED	1	NEGATIVE
	As the Charter School Official, I	As the Char	ter School Official, I	As the Charter School Official, I certify that
	certify that this Charter will be able to meet its financial obligations for the		nis Charter may not meet obligations for the current	based upon current projections this charter will be unable to meet its financial
	current fiscal year and two		r two subsequent fiscal	obligations for remainder of the fiscal year or
	subsequent fiscal years.	years.		for the subsequent year.
2022-23	ounty Superintendent of Schools: CHARTER SCHOOL INTERIM REPORT 604.32(a) is hereby filed with the County \$			eport has been reviewed pursuant to Education ation Code Section 47604.33.
Signed:			Date:	
	Authorized Representative of Charter Approving Entity			
	(Original signature required)			
Printed	B		<del></del>	
Name:	Peter Livingston		l itie:	Superintendent
	POSITIVE	QUALIFIED	1	NEGATIVE
	As the Charter School Authorizer, I believe that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.	believe that meet its fina	ter School Authorizer, I this Charter may not ncial obligations for the I year or two subsequent	As the Charter School Authorizer, I believe that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year or for the subsequent year.
	CHARTER SCHOOL INTERIM REPORT endent of Schools pursuant to Education (			eport has been received by the County
Signed:			Date:	
9	County Superintendent/Designe	е	. –	
	(Original signature required)			
For addit	ional information on the budget report, ple	ease contact	:	
For Char	ter Authorizer/Reviewer:		For Chart	er School:
Douglas	Beaton		Truth Ncu	be
Name			Name	
	siness Official			iness Officer
Title			Title	
760-248-	6108 X 4135		909-307-6	5312 ext. 4489
Telephor	ne		Telephon	e
douglas	beaton@lucernevalleyusd.org		tncube@ga	ormanlc.org
E-mail ac			E-mail ad	

#### Charter School Attendance CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita orm Orignated 5/16/2022 CHARTER #: 1977 Fiscal Year 2022-23 Budget Projected ADA 2022-23 2023-24 2024-25 2021-22 Charter Authorizer: Lucerne Valley Unified School District Funded ADA 7 Funded ADA Funded ADA Funded ADA Projected ADA Actual ADA Projected ADA % Change over Projected ADA % Change over % Change over Prior Year Prior Year Prior Year Line 100% Non Classroom Funding Determination Rate\* 438.66 Regular ADA A-1 397.88 417.77 5.00% 5.00% Classroom-based ADA included in A-1 A-2 Extended Year Special Ed A-3 Classroom-based ADA included in A-3 A-4 Special Ed - NPS A-5 Classroom-based ADA included in A-5 A-6 Extended Year Special Ed - NPS A-7 Classroom-based ADA included in A-7 A-8 ADA Totals (A-1, A3, A5, A7) 438.66 A-9 397.88 417.77 5.00% 5.00% Classroom-based ADA Totals (A-2, A-4, A-6, A-8) A-10 A-11 397.88 397.88 417.77 417.77 5.00% 438.66 438.66 5.00% Non classroom-based ADA Totals (Difference of A-9 and A-10) ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only) Grades 4-6 Regular ADA A-1 301.84 316.93 5.00% 332.78 5.00% Classroom-based ADA included in A-1 A-2 Extended Year Special Ed A-3 Classroom-based ADA included in A-3 A-4 Special Ed - NPS A-5 Classroom-based ADA included in A-5 A-6 Extended Year Special Ed - NPS A-7 Classroom-based ADA included in A-7 A-8 A-9 332.78 ADA Totals (A-1, A3, A5, A7) 301.84 316.93 5.00% 5.00% Classroom-based ADA Totals (A-2, A-4, A-6, A-8) A-10 Non classroom-based ADA Totals (Difference of A-9 and A-10) A-11 301.84 301.84 316.93 316.93 5.00% 332.78 332.78 5.00% Grades 7-8 Regular ADA 233.24 244.90 A-1 5.00% 257.15 5.00% Classroom-based ADA included in A-1 A-2 A-3 Extended Year Special Ed Classroom-based ADA included in A-3 A-4 Special Ed - NPS A-5 Classroom-based ADA included in A-5 A-6 Extended Year Special Ed - NPS A-7 Classroom-based ADA included in A-7 A-8 ADA Totals (A-1, A3, A5, A7) A-9 233.24 244.90 5.00% 257.15 5.00% Classroom-based ADA Totals (A-2, A-4, A-6, A-8) A-10 233.24 233.24 244.90 257.15 5.00% Non classroom-based ADA Totals (Difference of A-9 and A-10) 244.90 5.00% 257.15

Charter School Attendance Form Orignated 5/16/2022		CHARTER NAM CHARTER #: 19	E: Gorman Learning ( 77	Center San Berna	rdino Santa Clarita							
		Fis	scal Year 2022-23 Bud Projected ADA	lget								
Charter Authorizant I I I I I I I I I I I I I I I I I I I		2	2021-22		2022-23			2023-24			2024-25	
Charter Authorizer: Lucerne Valley Unified School District		Actual ADA	Funded ADA *	Projected ADA	Funded ADA *	% Change over Prior Year	Projected ADA	Funded ADA *	% Change over Prior Year	Projected ADA	Funded ADA *	% Change over Prior Year
	Line	P-2		P-2		Filor real	P-2		Filor real	P-2		FIIOI Teal
Grades 9-12												
Regular ADA	A-1			439.04			461.00		5.00%	484.04		5.00%
Classroom-based ADA included in A-1	A-2			100.01			101100		0.0070	101101		0.0070
Extended Year Special Ed	A-3											
Classroom-based ADA included in A-3	A-4											
Special Ed - NPS	A-5											
Classroom-based ADA included in A-5	A-6											
Extended Year Special Ed - NPS	A-7											
Classroom-based ADA included in A-7	A-8											
ADA Totals (A-1, A3, A5, A7)	A-9	-		439.04			461.00		5.00%	484.04		5.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	i	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	439.04	439.04		461.00	461.00	5.00%	484.04	484.04	5.00%
Totals	1		l							ll .		
Regular ADA	A-1	-		1,372.00			1,440.60		5.00%	1,512.63		5.00%
Classroom-based ADA included in A-1	A-2	-		-			-			-		
Extended Year Special Ed	A-3	-		-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-		
Special Ed - NPS	A-5	-		-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-		
Classroom-based ADA included in A-7	A-8	=		-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	-		1,372.00			1,440.60		5.00%	1,512.63		5.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	i	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	1,372.00	1,372.00		1,440.60	1,440.60	5.00%	1,512.63	1,512.63	5.00%
Total Funded ADA	1				1,372.00			1,440.60			1,512.63	

<sup>\*</sup> For non-classroom, P-2 ADA is multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

# CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita CDS #: 36-750510137794 CHARTER #: 1977

Form Orignated 5/16/2022

#### Fiscal Year 2022-23 Budget

IMPTIONS:		2022-23	2023-24	Change	2024-25	Change
Control Funding (LCFF) - BAS/FCMAT Calculator:						
COLA (on Base)		9.56%	5.38%	-4.18%	4.02%	-1.3
otal Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$	14,705,805	\$ 16,317,817	10.96% \$	17,823,215	9.2
LCAP: Public Hearing Date (mm/dd/yyyy)	6/13/2022					
Board Approval Date (mm/dd/yyyy)	6/13/2022					
ry Allocation Amount Per ADA:						
Unrestricted	\$				163	
Restricted	\$	65	\$ 65	\$ - \$	65	\$
Enrollment:						
otal Non-Classroom Based (Independent Study) ADA		1,372.00	1,440.60	68.60	1,512.63	7
otal Funded Non-Classroom Based (Independent Study) ADA		1,372.00	1,440.60	68.60	1,512.63	7
otal Classroom Based ADA		-	-	0.00	-	
otal Funded P-2 Attendance		1,372.00	1,440.60	68.60	1,512.63	
Estimated Enrollment PY CBEDS Certified Enrollment	1,329	1,400	1,470	70.00	1,544	
Enrollment Growth Over Prior Year		5.34%	5.00%		5.03%	
ADA to Enrollment Ratio 2021-22	0.00%	98.00%	98.00%		97.97%	
Induplicated Count PY CBEDS Certified Unduplicated Count	555	585	614	29.00	645	,
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %) 2021-22	38.51%	40.25%	41.77%		41.78%	
icated Salaries and Benefits:						
lumber of Teachers (FTE)		90.70	97.80		102.30	
lumber of Certificated Management FTEs		10.97	11.84		12.20	
lumber of Other Certificated FTEs		19.54	21.10		22.80	
Classroom Staffing Ratio - Students per FTE		15.44	15.03		15.09	
eachers Increased/(Decreased) for projected Enrollment change over PY		6.85	7.10		4.50	
werage Teacher FTE Salary	\$			2.50% \$	56,273	2
verage Certificated Management FTE Salary	\$			2.50% \$	106,031	2
verage Other Certificated FTE <u>Salary</u>	\$			2.50% \$	56,261	2
Cert Step and Column Increase (Total Annual Cost)	\$	•		2.50% \$	69,290	2
Other Pay, Stipends, Extra Pay	\$			2.49% \$	6,911	2
lealth and Welfare Cost per Employee	\$	-, -		2.51% \$	7,088	2
Retirement Cost per Cert Employee	\$			2.50% \$	10,824	2
STRS Rate		19.10%	19.10%	0.00%	19.10%	0
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing	or one time) has	olth and wolfers contrib	ution changes ato )			
ified Salaries and Benefits:						
lumber of Classified (Non-Mgmt) FTEs		39.77	40.10		42.20	
lumber of Classified Mangement FTEs		5.38	5.40		5.60	
verage <u>Salary</u> per Classified Non-Mgmt FTE	\$	59,590		0.47% \$	61,365	2
Average Salary per Classified Mgmt FTE	\$			0.92% \$	86,278	2
	\$			3.00% \$	90,714	2
Class Step and Column Increase (Total Annual Cost)	\$	6,250		2.00% \$	6,534	2
Other Pay, Stipends, Extra Pay					C COE	
Other Pay, Stipends, Extra Pay Health and Welfare Cost per Class Employee	\$			3.01% \$	6,635	2
Other Pay, Stipends, Extra Pay Health and Welfare Cost per Class Employee Retirement Cost per ClassEmployee		14,302	\$ 14,192	-0.77% \$	14,547	2
Other Pay, Stipends, Extra Pay Health and Welfare Cost per Class Employee Retirement Cost per ClassEmployee PERS Rate	\$	5 14,302 25.37%	\$ 14,192 25.20%			2
Other Pay, Stipends, Extra Pay Health and Welfare Cost per Class Employee Retirement Cost per ClassEmployee	\$	5 14,302 25.37%	\$ 14,192 25.20%	-0.77% \$	14,547	2

# CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita CDS #: 36-750510137794 CHARTER #: 1977

#### Form Orignated 5/16/2022

#### Fiscal Year 2022-23 Budget

ASSUMPTIONS:	2022-23	2023-24	Change	2024-25	Change
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%		0.00%
Unemployment	1.30%	1.30%	0.00%	1.30%	0.00%
Workers Comp	1.30000%	1.30000%	0.00%	1.30000%	0.00%
Facilities:					
	\$ 809,333	\$ 833,613	3.00%	\$ 858,621	3.00%
Electricity	\$ 81,947	\$ 84,405	3.00%	\$ 86,937	3.00%
Heating (gas)					
Other					
Explain "Other" facility costs:					
Administrative Service Agreements:		IA			
3.00% Oversight Fees to Sponsor	\$ 441,174	\$ 489,535	10.96%	\$ 534,696	9.23%
Administive Service Contract					
Other Contracted Costs					
List Noteworthy Assumptions for other budget line items: (Books, Supplies, Services, Capital Outla	y, Debt, etc.)				
See Board Summary					

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Unrestricted MYP

DESCRIPTION		Estimated	Adopted	Percent	Projected	Percent	Projected	Percen
		Actuals	Budget	Change	Budget	Change	Budget	Change
		2021-22	2022-23		2023-24		2024-25	
EVENUES								
LCFF Sources			1					
LCFF	8011	11,806,766	14,064,903	19.13%	15,644,875	11.23%	17,116,621	9.4
EPA	8012	254,150	274,400	7.97%	288,118	5.00%	302,526	5.0
State Aid - Prior Year	8019	-						
In Lieu Property Taxes	8096	339,455	366,502	7.97%	384,824	5.00%	404,068	5.
Federal	8100-8299	-	-		-		-	
State	I I		I			ГТ		
Lottery - Unrestricted	8560	215,225	233,579	8.53%	245,258	5.00%	257,521	5.
Lottery - Prop 20 - Restricted	8560							
Other State Revenue	8300-8599	-	1,685,893		43,700	-97.41%	47,331	8.3
Local	T 1		1					
Interest	8660							
AB602 Local Special Education Transfer	8792							
Other Local Revenues	8600-8799	-	-		-		-	
Total Revenues		\$ 12,615,596	\$ 16,625,277	31.78%	\$ 16,606,775	-0.11%	\$ 18,128,067	9.
PENDITURES								
Certificated Salaries	1000-1999	4,029,408	5,593,952	38.83%	5,314,318	-5.00%	5,423,811	2.
Classified Salaries	2000-2999	1,946,745	2,776,068	42.60%	2,573,587	-7.29%	2,664,031	3.
Benefits	3000-3999	1,923,251	2,838,408	47.58%	2,581,412	-9.05%	2,943,427	14.
Books & Supplies	4000-4999	868,458	1,284,609	47.92%	1,345,756	4.76%	1,410,217	4.
Contracts & Services	5000-5999	3,005,491	3,113,134	3.58%	3,194,099	2.60%	3,277,844	2.
Capital Outlay	6000-6599	65,000	71,800	10.46%	75,218	4.76%	78,821	4.
Other Outgo	7100-7299	47,224	70,000	48.23%	73,332	4.76%	76,845	4.
Debt Service (see Debt Form)	7400-7499							
Total Expenditures		\$ 11,885,577	\$ 15,747,971	32.50%	\$ 15,157,723	-3.75%	\$ 15,874,994	4.
			1.					
CESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 730,019	\$ 877,306	20.18%	\$ 1,449,052	65.17%	\$ 2,253,073	55.
HER SOURCES & USES								
Other Sources/Contributions to Restricted Programs	0000	\$ (704,378)	\$ (866,397)		\$ (1,444,793)		\$ (1,462,939)	
Other Uses	7600							
Net Sources & Uses		\$ (704,378)	\$ (866,397)		\$ (1,444,793)		\$ (1,462,939)	
T INCREASE (DECREASE) IN FUND BALANCE		\$ 25,641	\$ 10,909	-57.46%	\$ 4,259	-60.96%	\$ 790,134	40450
I INCREASE CHECREASE) IN FUND RALANCE		% 25 641	1 \ 10 909	-6//16%	x 4 250	-60.96%	s /90.134	18452

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Unrestricted MYP

DESCRIPTION		Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Perce Chang
D BALANCE, RESERVES		2021-22	2022-23		2023-24		2024-20	
Beginning Balance at Adopted Budget	9791	3,146,167	3,171,808	0.82%	3,182,717	0.34%	3,186,976	0.
Adjustments for Unaudited Actuals	9792							
Beg Fund Balance at Unaudited Actuals	•							
Adjustments for Audit	9793							
Adjustments for Restatements	9795							
Beginning Fund Balance as per Audit Report +/- Restatements	<u>.</u>	3,146,167						
							A 0.033.110	0.4
Ending Balance  ponents of Ending Fund Balance (Budget):  a. Nonspendable	9790	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24
ponents of Ending Fund Balance (Budget):	9790	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24
ponents of Ending Fund Balance (Budget):  a. Nonspendable  Revolving Cash	9711	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24
ponents of Ending Fund Balance (Budget):  a. Nonspendable  Revolving Cash  Stores	9711 9712	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures	9711 9712 9713	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others	9711 9712 9713 9719	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others  b. Restricted	9711 9712 9713	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed	9711 9712 9713 9719 9740	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements	9711 9712 9713 9719 9740	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others  b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other	9711 9712 9713 9719 9740	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments	9711 9712 9713 9719 9740	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others  b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other	9711 9712 9713 9719 9740	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,9/7,110	24

CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Unrestricted MYP

Form Orignated 5/16/2022							
DESCRIPTION	Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:  LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE O	N RESTRICTED SHI	=FT\					
1	TREOTRIOTED ON						
2							
3							
4							
5							
6							
7							
8							
9	\$ -	\$ -		\$ -		\$ -	
Total Federal Awards Budgeted:	\$ -	-		-		<b>5</b> -	
Lottery Unrestricted Allocation per ADA		\$ 163		\$ 163		\$ 163	
Lottery Unrestricted Estimated Award		\$ 233,579	8.53%	\$ 245,258	5.00%		5.00%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"		1					
1 Mandate Block Grant		39,493		43,700	10.65%	47,331	8.31%
2 One-Time Discretionary Grant		1,646,400					
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 14							
15							
16							
17							
18							
Total Other State Revenue Funds Budgeted:	- \$	\$ 1,685,893		\$ 43,700	-97.41%	\$ 47,331	8.31%
		, , , , , , , , , , , , , , , , , , , ,				, , , , , , , , , , , , , , , , , , , ,	
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"			1				
1							
2							
3							
4							
5							
	\$ -	\$ -		\$ -		\$ -	_
Total Other Local Revenue Funds Budgeted:	φ -			- <b>φ</b>		φ -	

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Restricted MYP

Form Orignated 5/16/2022			<b>—</b>					<del></del>	
DESCRIPTION		Estimated Actuals 2021-22	Ador Bud 2022	dget	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
evenues									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	749,38	31 9	959,195	28.00%	431,853	-54.98%	453,446	5.009
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	87,27	/3	93,145		97,802		102,692	5.00
Other State Revenue	8300-8599	 	-						
Local									
Interest	8660								
AB602 Local Special Education Transfer	8792	869,39	1,0	086,039	24.92%	1,140,333	5.00%	1,197,358	5.00
Other Local Revenues	8600-8799		<u>-T</u>						
Total Revenues		\$ 1,706,04	6 \$ 2,1	138,379	25.34%	\$ 1,669,988	-21.90%	\$ 1,753,496	5.00
EXPENDITURES									
Certificated Salaries	1000-1999	874,93	39 1,3	317,663	50.60%	1,365,007	3.59%	1,414,055	3.59
Classified Salaries	2000-2999	108,56		163,841	50.91%	169,586	3.51%	175,534	3.51
Benefits	3000-3999	303,68		484,035	59.39%	518,273	7.07%	541,688	4.52
Books & Supplies	4000-4999	150,60		68,586	-54.46%	71,851	4.76%	75,293	4.79
Contracts & Services	5000-5999	972,63		970,651	-0.20%	990,064	2.00%	1,009,865	2.00
Capital Outlay	6000-6599								
Other Outgo	7100-7299								
Debt Service (see Debt Form)	7400-7499								
Total Expenditures		\$ 2,410,42	24 \$ 3,0	004,776	24.66%	\$ 3,114,781	3.66%	\$ 3,216,435	3.26
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (704,3	70\  ¢ (5	866,397)		\$ (1,444,793)	<del></del>	\$ (1,462,939)	
:XCESS (DEFICIENCE) OF REVENUES OVER EXPENDITURES		\$ (104,0	8)  \$ (0	300,381)		\$ (1,444,130)		\$ (1,402,303)	<u></u>
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	704,37	<sup>'8</sup> 8	866,397	23.00%	1,444,793	66.76%	1,462,939	1.26
Other Uses	7600								
Net Sources & Uses		\$ 704,3	'8 \$ 8	866,397	23.00%	\$ 1,444,793	66.76%	\$ 1,462,939	1.20
NET INCREASE (DECREASE) IN FUND BALANCE	1	\$	(0) \$	(0)		\$ 0	<del></del>	\$ 0	
ALI INCREASE (HECREASE) IN FUND BALANCE			ants	11111		<b>S</b>		<b>S</b>	

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Restricted MYP

DESCRIPTION		Estimated	Adopted	Percent	Projected	Percent	Projected	Perce
		Actuals	Budget	Change	Budget	Change	Budget	Char
		2021-22	2022-23		2023-24		2024-25	
D BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	-	-		(0)		0	
Adjustments for Unaudited Actuals	9792							
Beg Fund Balance at Unaudited Actuals								
Adjustments for Audit	9793							
Adjustments for Restatements	9795							
Beginning Fund Balance as per Audit Report +/- Restatements		-						
					•			
Ending Balance  ponents of Ending Fund Balance (Budget):  a. Nonspendable		-	\$ (0)		\$ 0		\$ 0	
ponents of Ending Fund Balance (Budget):	9711	_	\$ (0)		\$ 0		\$ 0	
ponents of Ending Fund Balance (Budget):  a. Nonspendable	9711 9712	-	\$ (0)				\$ 0	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash	9712 9713	-	\$ (0)				\$ 0	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others	9712 9713 9719	-	\$ (0)				\$ 0	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others  b. Restricted	9712 9713	-	\$ (0)				\$ 0	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed	9712 9713 9719 9740	-	-		-		-	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements	9712 9713 9719 9740	-	-		-		-	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other	9712 9713 9719 9740 9750 9760	-	-		-		-	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments	9712 9713 9719 9740	-	-		-		-	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments e. Unassigned	9712 9713 9719 9740 9750 9760 9780	-	-		-		-	
ponents of Ending Fund Balance (Budget):  a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments	9712 9713 9719 9740 9750 9760	-	-		-			

CDS #: 36-750510137794

CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Restricted MYP

DESCRIPTION	Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
If Restricted Fund Balances Exist, Identify Balance by Program:	•						
1 EX. AB602 - Special Education							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	-	-		-		-	
UMPTIONS FOR RESTRICTED PROGRAMS:		-		-		-	
LIST FEDERAL RESTRICTED REVENUES	- 538 150	784 195	45 72%	248 104	-68 36%	260 508	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)	538,150 211 231	784,195 175,000	45.72% -17 15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00 5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00 5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00 5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00 5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6 7	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.0C 5.0C
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6 7 8 9 10	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.0C 5.0C
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6 7 8 9 10	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3  4  5  6  7  8  9  10  11  12	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3 4  5 6  7 8  9 10  11 12  13	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3  4  5  6  7  8  9  10  11  12  13  14	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3  4  5  6  7  8  9  10  11  12  13  14  15	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6 7 8 9 10 11 12 13 14 15 16	538,150 211,231	784,195 175,000	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508 192,938	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV) 2 IDEA Federal SPED 3 4 5 6 7 8 9 10 11 11 12 13 14 15 16 17	538,150 211,231	784,195 175,000	45.72%	248,104 183,749	-68.36% 5.00%	260,508	5.00
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3  4  5  6  7  8  9  10  11  12  13  14  15  16  17  18	538,150 211,231	784,195 175,000	45.72%	248,104 183,749	-68.36% 5.00%	260,508	5.004
LIST FEDERAL RESTRICTED REVENUES  1 ESSA (Title I-IV)  2 IDEA Federal SPED  3  4  5  6  7  8  9  10  11  12  13  14  15  16  17	538,150 211,231	784,195	45.72% -17.15%	248,104 183,749	-68.36% 5.00%	260,508	5.009

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Restricted MYP

DESCRIPTION		Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
Т	otal Federal Awards Budgeted:	\$ 749,381	\$ 959,195	28.00%	\$ 431,853	-54.98%	\$ 453,446	5.00%
Lottery Prop 20 Restricted Allocation per ADA			\$ 65		\$ 65		\$ 65	
Lottery Estimated Prop 20 Restricted Award			\$ 93,145		\$ 97,802	5.00%	\$ 102,692	5.00%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"			1		ı		T	I
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Restricted MYP

DESCRIPTION	Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
14							
15							
16							
17							
18							
Total Other State Revenue Funds Budgeted:	\$ -	\$ -		\$ -		\$ -	
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"	I				T	I	
1							
2							
3							
4							
5							
	6	\$ -		\$ -		\$ -	
Total Other Local Revenue Funds Budgeted:	<b>.</b>	<b>3</b> -		<b>a</b> -		<b>a</b> -	
SPECIAL EDUCATION DETAILS:							
What % of student population is Special Ed			0.00%		0.00%		0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Member LEA				L		
AB602 Revenue	869,392	1,086,039	24.92%	1,140,333	5.00%	1,197,358	5.00%
Other Special Ed Revenue	211,231	175,000	-17.15%	183,749	5.00%		5.00%
Unrestricted Contribution to Special Ed	704,378	866,397	23.00%	1,444,793	66.76%	1,462,939	1.26%
Total Special Ed Funding	1,785,001	2,127,436		2,768,875		2,853,235	
Special Ed Expenditures	1,785,001	2,127,436	19.18%	2,768,875	30.15%	2,853,235	3.05%

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Summary MYP

DESCRIPTION		Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
VENUES								
LCFF Sources								
LCFF	8011	11,806,766	14,064,903	19.13%	15,644,875	11.23%	17,116,621	9.4
EPA	8012	254,150	274,400	7.97%	288,118	5.00%	302,526	5.00
State Aid - Prior Year	8019	-	-		-		-	
In Lieu Property Taxes	8096	339,455	366,502	7.97%	384,824	5.00%	404,068	5.00
Federal	8100-8299	749,381	959,195	28.00%	431,853	-54.98%	453,446	5.00
State	·					<u> </u>		
Lottery - Unrestricted	8560	215,225	233,579	8.53%	245,258	5.00%	257,521	5.00
Lottery - Prop 20 - Restricted	8560	87,273	93,145	6.73%	97,802	5.00%	102,692	5.00
Other State Revenue	8300-8599	-	1,685,893		43,700	-97.41%	47,331	8.3
Local	<u> </u>					•		
Interest	8660	-	-		-		-	
AB602 Local Special Education Transfer	8792	869,392	1,086,039	24.92%	1,140,333	5.00%	1,197,358	5.0
Other Local Revenues	8600-8799	-	-		-		-	
Total Revenues		\$ 14,321,642	\$ 18,763,656	31.02%	\$ 18,276,763	-2.59%	\$ 19,881,563	8.7
PENDITURES  Certificated Salaries  Classified Colorina	1000-1999	4,904,347	6,911,615	40.93%	6,679,325	-3.36% -6.69%	6,837,866	2.37
Classified Salaries	2000-2999 3000-3999	2,055,313	2,939,909 3,322,443	43.04% 49.19%	2,743,173	-6.69% -6.70%	2,839,565	3.5
Benefits	4000-4999	2,226,931 1,019,063	1,353,195	49.19% 32.79%	3,099,685	4.76%	3,485,115	12.4 4.7
Books & Supplies Contracts & Services	5000-5999	3.978.123		2.66%	1,417,607	2.46%	1,485,510 4.287,709	
		- , , -	4,083,785	10.46%	4,184,163	4.76%	4,287,709 78.821	2.4
Capital Outlay	6000-6599 7100-7299	65,000 47,224	71,800	48.23%	75,218	4.76%	76,821	4.7
Other Outgo Debt Service (see Debt Form)	7100-7299	41,224	70,000	40.23%	73,332	4.70%	70,043	4.7
		\$ 14.296.001	\$ 18,752,747	24.470/	\$ 18,272,504	-2.56%	10.004.400	4.4
Total Expenditures		\$ 14,296,001	\$ 18,752,747	31.17%	\$ 18,272,504	-2.56%	\$ 19,091,429	4.4
CESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 25,641	\$ 10,909	-57.46%	\$ 4,259	-60.96%	\$ 790,134	18452.0
HER SOURCES & USES								
Other Sources/Contributions to Restricted Programs	8900	-	-		-		-	
Other Uses	7600	-	-		-		-	
Net Sources & Uses		\$ -	\$ -		\$ -	(	\$ -	
			\$ 10,909	-57.45%	\$ 4.259	-60.96%		18452.0

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Summary MYP

DESCRIPTION		Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
ND BALANCE, RESERVES		2021-22	2022-23		2023-24		2024-23	
Beginning Balance at Adopted Budget	9791	3,146,167	3,171,808	0.82%	3,182,717	0.34%	3,186,976	0.13%
Adjustments for Unaudited Actuals	9792	-	· · ·		-		· · ·	
Beg Fund Balance at Unaudited Actuals		-	-		-		-	
Adjustments for Audit	9793	-	-		-		-	
Adjustments for Restatements	9795	-	-		-		-	
Beginning Fund Balance as per Audit Report +/- Restatements		3,146,167	-		-		-	
Ending Balance	9790	\$ 3,171,808	\$ 3,182,717	0.34%	\$ 3,186,976	0.13%	\$ 3,977,110	24.79
mponents of Ending Fund Balance (Budget):								
	9711	-	-		-		-	
a. Nonspendable	9711 9712	-	-		<u>-</u>		-	
a. Nonspendable Revolving Cash			- - -		- -		- - -	
a. Nonspendable  Revolving Cash  Stores	9712		-		- - -		-	
a. Nonspendable Revolving Cash Stores Prepaid Expenditures	9712 9713	-	-		- - - -			
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed	9712 9713 9719	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted	9712 9713 9719	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed	9712 9713 9719 9740	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements	9712 9713 9719 9740	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other	9712 9713 9719 9740 9750 9760	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments e. Unassigned Reserve for Ecomonic Uncertainties	9712 9713 9719 9740 9750 9760 9780	-						
a. Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b. Restricted c. Committed Committed - Stabilization Arrangements Committed - Other d. Assignments e. Unassigned	9712 9713 9719 9740 9750 9760 9780 9789 9790	- - - - - 3,171,808	- - - - - - 3,182,717	0.34%	- - - - - - 3,186,976	0.13%	- - - - - - - 3,977,110	24.79

CDS #: 36-750510137794 CHARTER #: 1977

#### Fiscal Year 2022-23 Budget Summary MYP

DESCRIPTION	Estimated Actuals 2021-22	Adopted Budget 2022-23	Percent Change	Projected Budget 2023-24	Percent Change	Projected Budget 2024-25	Percent Change
Reserve Standard (unless different standard identified in MOU)	5%	3%		3%		3%	
If MOU contains a Reserve Standard other than above, enter here Reserve Standard Met/Not Met	Met	Met		Met		Met	
If not meeting standards, discuss fiscal recovery plan:							
Unrestricted Deficit Spending Percentage	0.0%	0.0%		0.0%		0.0%	
Unrestricted Deficit Spending Percentage Unrestricted Deficit Spending Standard Unrestricted Deficit Spending Standard Met/Not Met	0.0% <b>7.4%</b> <b>Met</b>	0.0% <b>5.7%</b> <b>Met</b>		0.0% 5.8% Met	I	0.0% <b>6.9%</b> <b>Met</b>	

### **DEBT - Multiyear Commitments**

Fiscal Year 2022-23 Budget

**CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita** 

Form Orignated 5/16/2022

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

		July 1,	2022-	-23	2023		2024-2		Object
Turns of Committee and	# of Years	2022	Paym			ment	Payme		Code(s)
Type of Commitment	Remaining	Principal Balance	Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease									
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		-	-	-	-	-	-	_	
Otto and Committee and a	-								_
Other Commitments:									
Comments:									

DATE PREPARED: 6/15/2022

2022-23 Budget Cash Flow

Form Orignated 5/16/2022 October July August September November December January % % % % % % % Estimated Bud Beginning Cash Balance July 1, Cash= 2,015,92 909.960 407.622 276,375 298,203 206,434 223,309 REVENUE LCFF Sources LCFF 8011 590,338 4.20% 590,338 4.20% 1,062,609 7.56% 1,062,609 7.56% 1,062,609 7.56% 1,062,609 7.56% EPA 8012 63,538 23.16% 63,538 23.16% State Aid - Prior Year 8019 In Lieu Property Taxes 8096 20.367 5.56% 40.735 11.11% 27,156 7.41% 27,156 7.41% 27,156 7.41% 27.156 7.41% 8100-8299 73,784 7.69% 73,784 7.69% 73,784 7.69% 73,784 7.69% 73,784 7.69% 73,784 7.69% Federal State Lottery - Unrestricted 8560 58,395 25.00% 58.395 25.00% Lottery - Prop 20 - Restricted 8560 23,286 25.00% 23,286 25.00% 8300-8599 157.852 157,852 157.852 76,171 157,852 Other State Revenue 9.36% 76,171 4.52% 9.36% 9.36% 4.52% 9.36% Local Interest 8660 86,883 8.00% 8.00% 86,883 8.00% AB602 Local Special Education Transfer 8792 86,883 86,883 8.00% 86,883 8.00% 8.00% 86,883 8.00% 86,883 Other Local Revenues 8600-8799 Total Revenues 86,883 0.46% \$ 929,224 4.95% \$ 1,013,130 5.40% \$ 1,408,284 7.51% \$ 1,408,284 7.51% \$ 1,471,822 7.84% \$ 1,408,284 7.51% EXPENDITURES 552,929 1000-1999 552,929 552,929 8.00% 552,929 8.00% 552,929 552,929 552,929 8.00% Certificated Salaries 8.00% 8.00% 8.00% 8.00% 235,193 2000-2999 235,193 235.193 8.00% 235.193 235,193 235.193 235,193 8.00% Classified Salaries 8.00% 8.00% 8.00% 8.00% 8.00% Benefits 3000-3999 265,795 8.00% 265,795 8.00% 265.795 8.00% 265,795 8.00% 265,795 8.00% 265,795 8.00% 265,795 8.00% Books & Supplies 4000-4999 96,657 7.14% 270,639 20.00% 169,149 12.50% 225,533 16.67% 112,766 8.33% 67,660 5.00% 67,660 5.00% Contracts & Services 5000-5999 333,370 8.16% 333,370 8.16% 333,370 8.16% 333,370 8.16% 333,370 8.16% 333,370 8.16% 333,370 8.16% Capital Outlay 6000-6599 Other Outgo 7100-7299 Debt Service (see Debt Form) 7400-7499 Total Expenditures 1,483,944 7.91% \$ 1,657,926 8.84% \$ 1,556,436 8.30% \$ 1,612,820 8.60% \$ 1,500,053 8.00% \$ 1,454,947 OTHER SOURCES/USES 8900 Other Sources/Contributions to Restricted Programs 7600 Other Uses Net Sources & Uses July 1 -PRIOR YEAR TRANSACTIONS Beg Bal Beginning Balances Accounts Receivable 9210 1,749,710 884,923 50.58% 226,364 12.94% 412,059 23.55% 226,364 12.94% Prepaid Expenditures 9330 9510 593,822 (Accounts Payable) 593.822 100.00% 9640 (Line of Credit Payments) Deferred Revenue) 9650 NET PRIOR YEAR TRANSACTIONS \$ 1,155,888 291,101 226,364 412.059 226,364 OTHER ADJUSTMENTS (LIST) Capital Assets (Not included in Expenditures above) TOTAL MISC. ADJUSTMENTS \$ \$ NET REVENUES LESS EXPENDITURES \$ (1.105.960) (502,338) (131,247) 21,828 (91,769) 16,875 (46,663) ENDING CASH BALANCE 909,960 407,622 276,375 298,203 206,434 223,309 176,646

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita
2022-23 Budget Cash Flow

DATE PREPARED: 6/15/2022

Form Orignated 5/16/2022	6/15/2022				2022-	-23 Budget Cash	1 Flow								
Beginning Cash Balance		February Estimated 176,646	% Bud	March Estimated 143,515	% Bud	April Estimated 665,057	% Bud	May Estimated 1,084,667	% Bud	June Estimated 1,504,277	% Bud	Estimated Accrual 1.997.551	Total	Projected Budget	Difference
Segmining Odon Balance		110,040		140,010		000,001		1,004,007		1,004,277		1,007,001		1	
REVENUE															
LCFF Sources															
LCFF	8011	1,062,609	7.56%	1,514,236	10.77%	1,514,236	10.77%	1,514,236	10.77%	1,514,238	10.77%	1,514,236	14,064,903	14,064,903	
EPA	8012			73,662	26.84%					73,662	26.84%	-	274,400	274,400	
State Aid - Prior Year	8019											-	-	-	
In Lieu Property Taxes	8096	27,156	7.41%	56,540	15.43%	28,270	7.71%	28,270	7.71%	28,270	7.71%	28,270	366,502	366,502	
Federal	8100-8299	73,784	7.69%	73,784	7.69%	73,784	7.69%	73,784	7.69%	73,784	7.69%	147,571	959,195	959,195	
State															
Lottery - Unrestricted	8560			58,395	25.00%					58,395	25.00%	-	233,579	233,579	
Lottery - Prop 20 - Restricted	8560			23,286	25.00%					23,286	25.00%	-	93,145	93,145	
Other State Revenue	8300-8599	157,852	9.36%	76,171	4.52%	157,852	9.36%	157,852	9.36%	76,171	4.52%	276,245	1,685,893	1,685,893	
Local	1	,				,		,					1,000,000	1,000,000	
Interest	8660											-	-	-	l
AB602 Local Special Education Transfer	8792	86,883	8.00%	86,883	8.00%	86,883	8.00%	86,883	8.00%	86,883	8.00%	43,443	1,086,039	1,086,039	
Other Local Revenues	8600-8799	00,000	0.00 /0	00,000	J.00 /0	00,000	J.00 /0	00,003	0.00 /0	00,000	J.00 /0	-	1,000,003	1,000,000	<del>                                     </del>
Total Revenues	0000-0133	\$ 1,408,284	7.51%	\$ 1,962,957	10.46%	\$ 1,861,025	9.92%	\$ 1,861,025	9.92%	\$ 1,934,689	10.31%	\$ 2,009,765	\$ 18,763,656	\$ 18,763,656	e
Total Revenues		φ 1,400,204	7.3176	φ 1,902,93 <i>1</i>	10.40 //	\$ 1,001,023	9.92 /6	\$ 1,001,020	9.92 /0	φ 1,934,009	10.5176	\$ 2,009,700	\$ 10,703,030	\$ 10,703,030	ş
EVENDITUDES															
EXPENDITURES	1000 1000	550,000	0.000/	550 000	0.000/	550,000	0.000/	550,000	0.000/	550,000	0.000/	070 107	0.044.045	0.044.045	
Certificated Salaries	1000-1999	552,929	8.00%	552,929	8.00%	552,929	8.00%	552,929	8.00%	552,929	8.00%	276,467	6,911,615	6,911,615	
Classified Salaries	2000-2999	235,193	8.00%	235,193	8.00%	235,193	8.00%	235,193	8.00%	235,193	8.00%	117,593	2,939,909	2,939,909	
Benefits	3000-3999	265,795	8.00%	265,795	8.00%	265,795	8.00%	265,795	8.00%	265,795	8.00%	132,903	3,322,443	3,322,443	
Books & Supplies	4000-4999	54,128	4.00%	54,128	4.00%	54,128	4.00%	54,128	4.00%	54,128	4.00%	72,491	1,353,195	1,353,195	
Contracts & Services	5000-5999	333,370	8.16%	333,370	8.16%	333,370	8.16%	333,370	8.16%	333,370	8.16%	83,345	4,083,785	4,083,785	
Capital Outlay	6000-6599											71,800	71,800	71,800	
Other Outgo	7100-7299											70,000	70,000	70,000	
Debt Service (see Debt Form)	7400-7499											-	-	-	
Total Expenditures	1	\$ 1,441,415	7.69%	\$ 1,441,415	7.69%	\$ 1,441,415	7.69%	\$ 1,441,415	7.69%	\$ 1,441,415	7.69%	\$ 824,599	\$ 18,752,747	\$ 18,752,747	\$
·															
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	
Other Uses	7600											-	-	-	
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$
PRIOR YEAR TRANSACTIONS			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												1,749,710	1	
Prepaid Expenditures	9330												1,143,110	<del>-</del>	
(Accounts Payable)	9510												593,822	<u> </u>	
													393,822		
(Line of Credit Payments)	9640														
(Deferred Revenue)	9650														
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 1,155,888	\$ -	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
TO THE MICO. ADDOOT MERTO		· -		Ψ -		_		Ψ -		Ψ -			-	1	
NET REVENUES LESS EXPENDITURES		\$ (33,131)		\$ 521,542		\$ 419,610		\$ 419,610	-	\$ 493,274		\$ 1,185,166	\$ 1,166,797		
NET NEVENUES LESS EXPENDITURES		φ (33,131)		ψ 321,342		ψ 419,010		φ 419,010		ψ 490,274		1,100,100 پ	φ 1,100,797		
ENDING CASH BALANCE		\$ 143,515		\$ 665,057		\$ 1,084,667		\$ 1,504,277		\$ 1,997,551		\$ 3,182,717			
LITERIO ONON DALANOL		ψ 170,010		ψ 000,007		Ψ 1,007,007		ψ 1,507,277		Ψ 1,001,001		Ψ 0,102,717			

Ending Fund Balance \$ 3,182,717

Ending Cash plus Accruals should equal Ending Fund Balance \$

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita
2023-24 Budget Cash Flow

DATE PREPARED: 6/15/2022 2023-24 Budget Cash F

Form Orignated 5/16/2022	J: 6/15/2022	1				2023-	24 Budget Cash	I FIOW								
Tom onglitted of total			July Estimated	% Bud	August Estimated	% Bud	September Estimated	% Bud	October Estimated	% Bud	November Estimated	% Bud	December Estimated	% Bud	January Estimated	% Bud
Beginning Cash Balance		July 1, Cash=	1,997,551		1,362,088		740,206		400,999		396,296		353,974		513,271	
REVENUE																
LCFF Sources						4 = 00/		4 =00/		0.000/		0.000/		0.000/		0.000
LCFF	8011				703,245	4.50%	703,245	4.50%	1,265,841	8.09%	1,265,841	8.09%	1,265,841	8.09%	1,265,841	8.09%
EPA	8012						68,600	23.81%					68,600	23.81%		
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096				21,990	5.71%	43,980	11.43%	29,320	7.62%	29,320	7.62%	29,320	7.62%	29,320	7.62%
Federal	8100-8299				28,790	6.67%	28,790	6.67%	28,790	6.67%	28,790	6.67%	28,790	6.67%	28,790	6.67%
State																
Lottery - Unrestricted	8560						61,314	25.00%					61,314	25.00%		
Lottery - Prop 20 - Restricted	8560						24,451	25.00%					24,451	25.00%		
Other State Revenue	8300-8599				3,973	9.09%	3,973	9.09%	3,973	9.09%	3,973	9.09%	3,973	9.09%	3,973	9.09%
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792		91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%
Other Local Revenues	8600-8799															
Total Revenues	+	*	\$ 91,227	0.50%	\$ 849,225	4.65%	\$ 1,025,580	5.61%	\$ 1,419,151	7.76%	\$ 1,419,151	7.76%	\$ 1,573,516	8.61%	\$ 1,419,151	7.76%
											, , , , , ,					
EXPENDITURES																
Certificated Salaries	1000-1999		534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%
Classified Salaries	2000-2999		219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%
Benefits	3000-3999		247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%
Books & Supplies	4000-4999		101,258	7.14%	283,521	20.00%	177,201	12.50%	236,268	16.67%	118,134	8.33%	70,880	5.00%	70,880	5.00%
	5000-5999		341,564	8.16%	341,564	8.16%	341,564		341,564	8.16%	341,564	8.16%	341,564	8.16%	341,564	8.16%
Contracts & Services Capital Outlay	6000-6599		341,304	0.10%	341,364	0.10%	341,304	8.16%	341,304	0.10%	341,304	0.10%	341,304	0.10%	341,304	0.10%
	7100-7299															
Other Outgo																
Debt Service (see Debt Form)	7400-7499		A 444 507	7.040/	A 4 000 000	0.000/	0 4 500 540	0.000/	A 4 570 007	0.040/	A 404 470	0.000/	<b>A</b> 4444040	7.740/	A 444.040	7.740/
Total Expenditures			\$ 1,444,597	7.91%	\$ 1,626,860	8.90%	\$ 1,520,540	8.32%	\$ 1,579,607	8.64%	\$ 1,461,473	8.00%	\$ 1,414,219	7.74%	\$ 1,414,219	7.74%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses	7000		\$ -		\$ -		S -		S -		\$ -		\$ -		\$ -	
Net Sources & Oses		July 1	<b>a</b> -	0/	<b>3</b> -	0/	3 -	0/	ş -	0/	<b>3</b> -	0/	<b>3</b> -		<b>3</b> -	0/
DDIOD VEAD TDANCACTIONS		July 1 -		% D D-I		% D D-I		% D D-1		% D D-1		% D D-I		% D D-I		% D D-I
PRIOR YEAR TRANSACTIONS		Beginning		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal
	0010	Balances	4 = 40 = 00													
Accounts Receivable	9210	2,009,767	1,542,508	76.75%	155,753	7.75%	155,753	7.75%	155,753	7.75%						
Prepaid Expenditures	9330															
Accounts Payable	9510	824,601	824,601	100.00%												
Line of Credit Payments	9640															
Deferred Revenue	9650															
NET PRIOR YEAR TRANSACTIONS		\$ 1,185,166	\$ 717,907		\$ 155,753		\$ 155,753		\$ 155,753		\$ -		\$ -		\$ -	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)														1		
Capital / 100010 (1101 Illiciaded III Experialitales above)																
TOTAL MISC. ADJUSTMENTS		\$ -	¢		\$ -		S -		•		\$ -		¢		¢	
TOTAL MISC. ADJUSTMENTS		<b>ə</b> -	<b>a</b> -		<b>a</b> -		ə -		\$ -		<b>a</b> -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ (635,463)	1	\$ (621,882)		\$ (339,207)		\$ (4,703)		\$ (42,322)		\$ 159,297	1	\$ 4,932	
MET VEAEUGES TESS EXLEUDITORES			φ (030,403)		φ (021,082)		φ (၁၁ <del>೮</del> ,207)		φ (4,703)		φ (42,322)		φ 159,297		φ 4,932	
ENDING CASH BALANCE			\$ 1,362,088		\$ 740,206		\$ 400,999		\$ 396,296		\$ 353,974		\$ 513,271		\$ 518,203	

			orbital Earling Committee
	DATE PREPARED:	6/15/2022	2023-24 Budget Cash Flow
Form Orignated 5/16/2022		0,10,2022	
FORM Originated 3/10/2022			

Form Orignated 5/16/2022	6/15/2022				2023-2	24 Budget Casr	1110₩								
		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		518,203		537,311		1,061,736		1,396,228		1,730,720		2,226,433			
REVENUE															
LCFF Sources															
LCFF	8011	1,265,841	8.09%	1,581,836	10.11%	1,581,836	10.11%	1,581,836	10.11%	1,581,836	10.11%	1,581,836	15,644,875	15,644,875	
EPA	8012	1,200,041	0.0070	75,459	26.19%	1,001,000	10.1170	1,001,000	10.1170	75,459	26.19%	1,001,000	288,118	288,118	
State Aid - Prior Year	8019			10,400	20.1070					10,400	20.1070		200,110	200,110	
In Lieu Property Taxes	8096	29,320	7.62%	57,418	14.92%	28,709	7.46%	28,709	7.46%	28,709	7.46%	28,709	384,824	384,824	
Federal	8100-8299	28,790	6.67%	28,790	6.67%	28,790	6.67%	28,790	6.67%	28,790	6.67%	115,163	431,853	431,853	
State	0100-0233	20,730	0.01 /0	20,730	0.01 /0	20,730	0.07 /0	20,730	0.01 /0	20,730	0.01 /0	110,100	401,000	431,000	
Lottery - Unrestricted	8560			61,314	25.00%					61,314	25.00%		245,258	245,258	
Lottery - Prop 20 - Restricted	8560			24,451	25.00%					24,451	25.00%		97,802	97,802	
Other State Revenue	8300-8599	3,973	9.09%	3,973	9.09%	3,973	9.09%	3,973	9.09%	3,970	9.08%		43,700	43,700	
Local	0300-0333	0,010	3.03/0	5,375	3.03/0	5,375	3.03/0	5,315	3.03/0	5,310	3.00/0	-	45,700	45,700	
Interest	8660				T I				ı						
AB602 Local Special Education Transfer	8792	91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%	91,227	8.00%	45,609	1,140,333	1,140,333	
Other Local Revenues	8600-8799	31,221	0.00%	31,221	0.00%	51,221	0.00%	31,221	0.00%	31,221	0.00%	40,009	1,140,333	1,140,333	
Total Revenues	0000-0199	\$ 1,419,151	7.76%	\$ 1,924,468	10.53%	\$ 1,734,535	9.49%	\$ 1,734,535	9.49%	\$ 1,895,756	10.37%	\$ 1,771,317	\$ 18,276,763	\$ 18,276,763	e
Total Nevertues		9 1,413,131	1.1070	φ 1,324,400	10.55 /6	φ 1,734,333	3.43/0	9 1,734,333	3.4370	φ 1,030,730	10.37 /0	φ 1,771,317	φ 10,270,703	φ 10,270,703	a a
EXPENDITURES															
	1000-1999	534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%	534,346	8.00%	267,173	6,679,325	6,679,325	
Certificated Salaries															
Classified Salaries	2000-2999	219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%	219,454	8.00%	109,725	2,743,173	2,743,173	
Benefits	3000-3999	247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%	247,975	8.00%	123,985	3,099,685	3,099,685	
Books & Supplies	4000-4999	56,704	4.00%	56,704	4.00%	56,704	4.00%	56,704	4.00%	56,704	4.00%	75,945	1,417,607	1,417,607	
Contracts & Services	5000-5999	341,564	8.16%	341,564	8.16%	341,564	8.16%	341,564	8.16%	341,564	8.16%	85,395	4,184,163	4,184,163	
Capital Outlay	6000-6599	-										75,218	75,218	75,218	
Other Outgo	7100-7299											73,332	73,332	73,332	
Debt Service (see Debt Form)	7400-7499				= 000/		= 000/		= 000/			-		-	
Total Expenditures		\$ 1,400,043	7.66%	\$ 1,400,043	7.66%	\$ 1,400,043	7.66%	\$ 1,400,043	7.66%	\$ 1,400,043	7.66%	\$ 810,774	\$ 18,272,504	\$ 18,272,504	\$
OTHER SOURCES/USES	0000		-												1
Other Sources/Contributions to Restricted Programs	8900											-	-	-	
Other Uses	7600			_		_							-	-	
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$
PRIOR YEAR TRANSACTIONS			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												2,009,767	-	
Prepaid Expenditures	9330												-	-	
Accounts Payable	9510												824,601	-	
Line of Credit Payments	9640												-	-	
Deferred Revenue	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 1,185,166	\$ -	
OTHER ADJUSTMENTS (LIST)			<u>'</u>		- 1				- 1						
Capital Assets (Not included in Expenditures above)													- 1		
													-		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
NET REVENUES LESS EXPENDITURES		\$ 19,108		\$ 524,425		\$ 334,492		\$ 334,492		\$ 495,713		\$ 960,543	\$ 1,189,425		
ENDING CASH BALANCE		\$ 537,311	1	\$ 1,061,736		\$ 1,396,228		\$ 1,730,720		\$ 2,226,433	-	\$ 3,186,976			
LITDING GAGII BALANGE		φ 551,511		ψ 1,001,130		υ,υσυ,220		ψ 1,130,120		ψ 2,220,433		ψ 3,100,970			

Ending Fund Balance \$ 3,186,976

Ending Cash plus Accruals should equal Ending Fund Balance \$ -