

**Charter Schools  
Interim Check List**

Form Originated 5/16/2022

**Gorman Learning Center San Bernardino Santa Clarita**

**36-750510137794**

**On or before December 15** (1st) Interim Report to Authorizing District (***Coordinate due date with District***)

**On or before March 15** (2nd) Interim Report to Authorizing District (***Coordinate due date with District***)

Electronic - Required

CHARTER 2022-23 Budget/Interim Reporting Worksheet (all Budget tabs completed):

<input checked="" type="checkbox"/>	Interim - Certification
<input checked="" type="checkbox"/>	Interim - ADA Projections
<input checked="" type="checkbox"/>	Interim- Assumptions
<input checked="" type="checkbox"/>	Interim - Unrestricted MYP
<input checked="" type="checkbox"/>	Interim - Restricted MYP
<input checked="" type="checkbox"/>	Interim - Summary MYP
<input checked="" type="checkbox"/>	Interim - Debt (sheet has a field to report if No Debt)
<input checked="" type="checkbox"/>	Interim - Cash Flow Year 1
<input checked="" type="checkbox"/>	Interim - Cash Flow Year 2

<input checked="" type="checkbox"/>	LCFF calculator (using the most recent FCMAT release*)
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Hard Copy - Minimum Requirement (authorizing District may require additional documents):

<input checked="" type="checkbox"/>	Interim - Certification <b><i>Signed</i></b>
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\* Be sure to use the most recent version of the calculator at:

<https://www.fcmat.org/lcff>

CHARTER SCHOOL INTERIM REPORT  
1st Interim as of October 31  
2nd Interim as of January 31

CHARTER SCHOOL CERTIFICATION

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

Form Originated 5/16/2022

To the authorizing/oversight district:

2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)  
Printed Name: Truth Ncube

Date: \_\_\_\_\_  
Title: Chief Business Officer

CERTIFICATION OF FINANCIAL CONDITION:

( ☒ ) POSITIVE

As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.

( ☐ ) QUALIFIED

As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

( ☐ ) NEGATIVE

As the Charter School Official, I certify 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 fiscal year.

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been reviewed pursuant to Education Code 47604.32(a) is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Printed Name: Peter Livingston

Date: \_\_\_\_\_  
Title: Superintendent

( ☐ ) POSITIVE

As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.

( ☐ ) QUALIFIED

As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

( ☐ ) NEGATIVE

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year

2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been received by the County Superintendent of Schools pursuant to Education Code Section 47604.33(1).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the budget report, please contact:

For Charter Authorizer/Reviewer:

\_\_\_\_\_  
Name  
\_\_\_\_\_  
Chief Business Official  
Title  
\_\_\_\_\_  
760-248-6108 X 4135  
Telephone  
\_\_\_\_\_  
E-mail address

For Charter School:

\_\_\_\_\_  
Truth Ncube  
Name  
\_\_\_\_\_  
Chief Business Officer  
Title  
\_\_\_\_\_  
909-307-6312 ext. 4489  
Telephone  
\_\_\_\_\_  
[tncube@gormanlc.org](mailto:tncube@gormanlc.org)  
E-mail address

## Charter School Attendance

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita  
CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Projected ADA as of January 31, 2023

Form Originated 5/16/2022

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet	Line	2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*	100%														
TK/K-3:															
Regular ADA	A-1	-		397.88			382.25		-3.93%	401.36		5.00%	421.43		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	-	-	397.88	-		382.25	-	-3.93%	401.36	-	5.00%	421.43	-	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	-	-	397.88	397.88		382.25	382.25	-3.93%	401.36	401.36	5.00%	421.43	421.43	5.00%
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	-		-											
Grades 4-6															
Regular ADA	A-1	-		301.84			289.98		-3.93%	304.48		5.00%	319.71		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	-	-	301.84	-		289.98	-	-3.93%	304.48	-	5.00%	319.71	-	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		289.98	289.98	-3.93%	304.48	304.48	5.00%	319.71	319.71	5.00%
Grades 7-8															
Regular ADA	A-1	-		233.24			224.08		-3.93%	235.28		5.00%	247.04		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	-	-	233.24	-		224.08	-	-3.93%	235.28	-	5.00%	247.04	-	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	-	-	233.24	233.24		224.08	224.08	-3.93%	235.28	235.28	5.00%	247.04	247.04	5.00%

## Charter School Attendance

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita  
CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Projected ADA as of January 31, 2023

Form Originated 5/16/2022

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet			2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second Interim		
	Line	Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year	
Grades 9-12																
Regular ADA	A-1	-		439.04			421.79		-3.93%	442.88		5.00%	465.03		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	-	-	439.04	-		421.79		-3.93%	442.88		5.00%	465.03		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	-	-	439.04	439.04		421.79	421.79	-3.93%	442.88	442.88	5.00%	465.03	465.03	5.00%	
Totals																
Regular ADA	A-1	-		1,372.00			1,318.10		-3.93%	1,384.00		5.00%	1,453.21		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	-		1,318.10		-3.93%	1,384.00		5.00%	1,453.21		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	-	-	1,372.00	1,372.00		1,318.10	1,318.10	-3.93%	1,384.00	1,384.00	5.00%	1,453.21	1,453.21	5.00%	
Total Funded ADA		-	-	-	1,372.00			1,318.10			1,384.00			1,453.21		

\* For non-classroom, P-2 ADA 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

## Fiscal Year 2022-23 Second Interim Report

Form Originated 5/16/2022

ASSUMPTIONS:	2022-23	2023-24	Change	2024-25	Change
<b>Local Control Funding (LCFF) - BAS/FCMAT Calculator:</b>					
COLA (on Base)	13.26%	8.13%	-5.13%	3.54%	-4.59%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 14,716,082	\$ 16,755,346	13.86%	\$ 18,216,583	8.72%
<b>Lottery Allocation Amount Per ADA:</b>					
Unrestricted	\$ 170	\$ 170	\$ -	\$ 170	\$ -
Restricted	\$ 67	\$ 67	\$ -	\$ 67	\$ -
<b>ADA/Enrollment:</b>					
Total Non-Classroom Based (Independent Study) ADA	1,318.10	1,384.00	65.90	1,453.21	69.21
Total Funded Non-Classroom Based (Independent Study) ADA	1,318.10	1,384.00	65.90	1,453.21	69.21
Total Classroom Based ADA	-	-	0.00	-	0.00
Total Funded P-2 Attendance	1,318.10	1,384.00	65.90	1,453.21	69.21
Estimated Enrollment PY CBEDS Certified Enrollment	1,329	1,345	67.00	1,483	71.00
Enrollment Growth Over Prior Year	1.20%	4.98%		5.03%	
ADA to Enrollment Ratio 2021-22	0.00%	98.00%		97.99%	
Unduplicated Count PY CBEDS Certified Unduplicated Count	555	562	28.00	620	30.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %) 2021-22	38.51%	40.23%	41.77%	41.79%	
<b>Certificated Salaries and Benefits:</b>					
Number of Teachers (FTE)	87.14	93.94	6.80	98.26	4.32
Number of Certificated Management FTEs	10.54	11.37	0.83	11.72	0.35
Number of Other Certificated FTEs	18.77	20.27	1.50	21.90	1.63
Classroom Staffing Ratio - Students per FTE	15.44	15.03	-0.40	15.09	0.06
Teachers Increased/(Decreased) for projected Enrollment change over PY	3.29	6.80	3.52	4.32	-2.49
Average Teacher FTE Salary	\$ 53,561	\$ 54,900	2.50%	\$ 56,273	2.50%
Average Certificated Management FTE Salary	\$ 100,922	\$ 103,445	2.50%	\$ 106,031	2.50%
Average Other Certificated FTE Salary	\$ 53,550	\$ 54,889	2.50%	\$ 56,261	2.50%
Cert Step and Column Increase (Total Annual Cost)	\$ 65,951	\$ 67,600	2.50%	\$ 69,290	2.50%
Other Pay, Stipends, Extra Pay	\$ 6,578	\$ 6,742	2.49%	\$ 6,911	2.51%
Health and Welfare Cost per Employee	\$ 6,746	\$ 6,915	2.51%	\$ 7,088	2.50%
Retirement Cost per Cert Employee	\$ 10,302	\$ 10,560	2.50%	\$ 10,824	2.50%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
<b>Classified Salaries and Benefits:</b>					
Number of Classified (Non-Mgmt) FTEs	39.77	40.10	0.33	42.20	2.10
Number of Classified Mangement FTEs	5.38	5.40	0.02	5.60	0.20
Average Salary per Classified Non-Mgmt FTE	\$ 59,590	\$ 59,868	0.47%	\$ 61,365	2.50%
Average Salary per Classified Mgmt FTE	\$ 83,403	\$ 84,174	0.92%	\$ 86,278	2.50%
Class Step and Column Increase (Total Annual Cost)	\$ 85,924	\$ 88,501	3.00%	\$ 90,714	2.50%
Other Pay, Stipends, Extra Pay	\$ 6,250	\$ 6,375	2.00%	\$ 6,534	2.49%
Health and Welfare Cost per Class Employee	\$ 6,284	\$ 6,473	3.01%	\$ 6,635	2.50%
Retirement Cost per Class Employee	\$ 14,302	\$ 14,192	-0.77%	\$ 14,547	2.50%
PERS Rate	25.37%	25.20%	-0.17%	24.60%	-0.60%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					

CHARTER #: 1977

## Form Originated 5/16/2022

[illegible]

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION		Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
<b>REVENUES</b>										
LCFF Sources										
LCFF	8011	14,064,903	14,099,606	5,524,208	14,109,756	0.32%	16,118,706	14.24%	17,548,106	8.87%
EPA	8012	274,400	264,400	127,190	263,620	-3.93%	276,800	5.00%	290,642	5.00%
State Aid - Prior Year	8019	-	-							
In Lieu Property Taxes	8096	366,502	352,804		342,706	-6.49%	359,840	5.00%	377,835	5.00%
Federal	8100-8299	-	-	-	-		-		-	
State										
Lottery - Unrestricted	8560	233,579	234,940	112,375	234,039	0.20%	245,741	5.00%	258,029	5.00%
Lottery - Prop 20 - Restricted	8560									
Other State Revenue	8300-8599	1,685,893	36,163	36,163	36,214	-97.85%	42,330	16.89%	45,962	8.58%
Local										
Interest	8660	-	10,000							
AB602 Local Special Education Transfer	8792									
Other Local Revenues	8600-8799	-	-	9,816	9,000		9,000	0.00%	9,001	0.01%
Total Revenues		\$ 16,625,277	\$ 14,997,913	\$ 5,809,752	\$ 14,995,335	-9.80%	\$ 17,052,417	13.72%	\$ 18,529,575	8.66%
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	5,593,952	4,832,194	2,775,694	4,744,400	-15.19%	5,261,304	10.90%	5,614,967	6.72%
Classified Salaries	2000-2999	2,776,068	2,790,078	1,467,169	2,743,221	-1.18%	2,851,622	3.95%	2,951,790	3.51%
Benefits	3000-3999	2,838,408	2,700,483	1,401,855	2,543,769	-10.38%	2,805,675	10.30%	2,991,540	6.62%
Books & Supplies	4000-4999	1,284,609	1,284,071	572,983	934,519	-27.25%	979,334	4.80%	1,025,405	4.70%
Contracts & Services	5000-5999	3,113,134	3,179,768	1,659,154	3,153,267	1.29%	3,190,437	1.18%	3,280,043	2.81%
Capital Outlay	6000-6599	71,800	71,800	-	71,800	0.00%	75,243	4.80%	75,243	0.00%
Other Outgo	7100-7299	70,000	94,000	93,419	110,000	57.14%	115,275	4.80%	120,698	4.70%
Debt Service (see Debt Form)	7400-7499	-	-							
Total Expenditures		\$ 15,747,971	\$ 14,952,394	\$ 7,970,273	\$ 14,300,976	-9.19%	\$ 15,278,890	6.84%	\$ 16,059,686	5.11%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		\$ 877,306	\$ 45,519	\$ (2,160,521)	\$ 694,359	-20.85%	\$ 1,773,526	155.42%	\$ 2,469,889	39.26%
<b>OTHER SOURCES &amp; USES</b>										
Other Sources/Contributions to Restricted Programs	8900	(866,397)	-				(941,112)		(1,704,814)	
Other Uses	7600	-	-							
Net Sources & Uses		\$ (866,397)	\$ -	\$ -	\$ -		\$ (941,112)		\$ (1,704,814)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$ 10,909	\$ 45,519	\$ (2,160,521)	\$ 694,359	6265.10%	\$ 832,414	19.88%	\$ 765,075	-8.09%

Fiscal Year 2022-23 Second Interim Report  
Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION		Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance at Adopted Budget	9791	3,171,808	3,171,808	3,171,808	3,171,808					
Adjustments for Unaudited Actuals	9792		(165,128)	(165,128)	(165,128)					
Beg Fund Balance at Unaudited Actuals			3,006,680	3,006,680	3,006,680					
Adjustments for Audit	9793		-	(326,532)	(326,532)					
Adjustments for Restatements	9795		-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			3,006,680	2,680,148	2,680,148		3,374,508		4,206,922	
Ending Balance	9790	\$ 3,182,717	\$ 3,052,199	\$ 519,627	\$ 3,374,508	6.03%	\$ 4,206,922	24.67%	\$ 4,971,997	18.19%

## Components of Ending Fund Balance (Budget):

<b>a. Nonspendable</b>										
Revolving Cash	9711	-	-							
Stores	9712	-	-							
Prepaid Expenditures	9713	-	-							
All Others	9719	-	1,171,961		1,171,961		1,096,718	-6.42%	1,021,475	-6.86%
<b>b. Restricted</b>										
<b>c. Committed</b>										
Committed - Stabilization Arrangements	9750	-	-							
Committed - Other	9760	-	-							
<b>d. Assignments</b>										
<b>e. Unassigned</b>										
Reserve for Economic Uncertainties	9789	-	2,587,654	519,627	2,202,547		3,110,204	41.21%	3,950,522	27.02%
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	3,182,717	(707,416)	-	-		-		-	



Fiscal Year 2022-23 Second Interim Report  
Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
<b>ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:</b>									
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)									
1	-	-							
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA	\$ 163.00	\$ 170.02		\$ 170.00		\$ 170.00		\$ 170.00	
Lottery Unrestricted Estimated Award	\$ 233,579	\$ 234,940		\$ 234,039	0.20%	\$ 245,741	5.00%	\$ 258,029	5.00%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1 Mandate Block Grant	39,493	36,163	36,163	36,163	-8.43%	42,251	16.83%	45,931	8.71%
2 Lottery Adjustment	1,646,400	-		51	-100.00%	79	54.90%	31	-60.76%
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 1,685,893	\$ 36,163	\$ 36,163	\$ 36,214	-97.85%	\$ 42,330	16.89%	\$ 45,962	8.58%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Other Local Revenues	-	-	9,816	9,000		9,000	0.00%	9,001	0.01%
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ 9,816	\$ 9,000		\$ 9,000	0.00%	\$ 9,001	0.01%

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Restricted MYP

DESCRIPTION		Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022										
REVENUES										
LCFF Sources										
LCFF	8011									
EPA	8012									
State Aid - Prior Year	8019									
In Lieu Property Taxes	8096									
Federal	8100-8299	959,195	1,129,850	44,206	1,137,228	18.56%	919,901	-19.11%	437,387	-52.45%
State										
Lottery - Unrestricted	8560									
Lottery - Prop 20 - Restricted	8560	93,145	92,594	9,822	92,239	-0.97%	96,851	5.00%	101,694	5.00%
Other State Revenue	8300-8599	-	868,481	1,069,660	972,839		791,134	-18.68%	598,814	-24.31%
Local										
Interest	8660	-	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	1,086,039	1,047,252	463,076	1,043,373	-3.93%	1,095,545	5.00%	1,150,322	5.00%
Other Local Revenues	8600-8799	-	-	-	-		-		-	
Total Revenues		\$ 2,138,379	\$ 3,138,177	\$ 1,586,764	\$ 3,245,679	51.78%	\$ 2,903,430	-10.54%	\$ 2,288,217	-21.19%
EXPENDITURES										
Certificated Salaries	1000-1999	1,317,663	1,261,582	685,978	1,172,520	-11.02%	1,272,770	8.55%	1,317,954	3.55%
Classified Salaries	2000-2999	163,841	138,856	74,265	138,856	-15.25%	143,731	3.51%	148,778	3.51%
Benefits	3000-3999	484,035	445,600	232,180	421,308	-12.96%	463,981	10.13%	483,871	4.29%
Books & Supplies	4000-4999	68,586	59,487	123,304	201,105	193.22%	210,749	4.80%	220,663	4.70%
Contracts & Services	5000-5999	970,651	956,500	921,336	1,751,024	80.40%	1,786,044	2.00%	1,821,765	2.00%
Capital Outlay	6000-6599	-	-	-	-		-		-	
Other Outgo	7100-7299	-	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-		-	
Total Expenditures		\$ 3,004,776	\$ 2,862,025	\$ 2,037,064	\$ 3,684,813	22.63%	\$ 3,877,276	5.22%	\$ 3,993,031	2.99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (866,397)	\$ 276,152	\$ (450,300)	\$ (439,134)		\$ (973,846)		\$ (1,704,814)	
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	866,397	-				941,112		1,704,814	81.15%
Other Uses	7600	-	-							
Net Sources & Uses		\$ 866,397	\$ -	\$ -	\$ -		\$ 941,112		\$ 1,704,814	81.15%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (0)	\$ 276,152	\$ (450,300)	\$ (439,134)		\$ (32,734)		\$ (0)	

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022									
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance at Adopted Budget	9791	-	-	-					
Adjustments for Unaudited Actuals	9792		-	-					
Beg Fund Balance at Unaudited Actuals			-	-					
Adjustments for Audit	9793	-	471,868	471,868					
Adjustments for Restatements	9795		-						
Beginning Fund Balance as per Audit Report +/- Restatements		-	471,868	471,868		32,734		-	
Ending Balance		\$ (0)	\$ 276,152	\$ 21,568	\$ 32,734	\$ -		\$ -	
<b>Components of Ending Fund Balance (Budget):</b>									
a. <b>Nonspendable</b>									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. <b>Restricted</b>	9740	-	276,152	21,568	32,734	-		-	
c. <b>Committed</b>									
Committed - Stabilization Arrangements	9750								
Committed - Other	9760								
d. <b>Assignments</b>	9780								
e. <b>Unassigned</b>									
Reserve for Economic Uncertainties	9789								
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790								

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022									
If Restricted Fund Balances Exist, Identify Balance by Program:									
1 Educator Effectiveness (Resource 6266)	-	276,152		32,734	-88.15%	-		-	
2	-	-							
3	-	-							
4									
5									
6									
7									
8									
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
Ending Restricted Fund Balance	-	276,152		32,734		-		-	
<b>ASSUMPTIONS RESTRICTED PROGRAMS:</b>									
LIST FEDERAL RESTRICTED REVENUES									
1 ESSA Title I Part A (Res 3010)	784,195	176,824	44,206	181,527		190,603	5.00%	200,133	5.00%
2 ESSA Title II Part A (Res 4035)	175,000	33,076		33,144		34,801	5.00%	36,541	5.00%
3 ESSA Title IV Part A (Res 4127)	-	13,924		13,928		14,624	5.00%	15,355	5.00%
4 ESSER II (Res 3212)	-	139,023		233,935		-		-	
5 ESSER III (Res 3213)	-	398,420		335,211		335,211	0.00%	-	
6 ELO: ESSER II (Res 3216)	-	74,933		63,045		63,045	0.00%	-	
7 ELO: GEER II (Res 3217)	-	12,898		10,852		10,852	0.00%	-	
8 ELO: ESSER III Emerg Needs (Res 3218)	-	48,848		41,098		41,098	0.00%	-	
9 ELO: ESSER III Learning Loss (Res 3219)	-	63,154		53,135		53,135	0.00%	-	
10 SPED: IDEA (Res 3310)	-	168,750		168,125		176,532	5.00%	185,358	5.00%
11 ARPA - Homeless Children (Res 5634)	-	-		3,228		-		-	
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
19	-	-							
20	-	-							
<b>Total Federal Awards Budgeted:</b>	<b>\$ 959,195</b>	<b>\$ 1,129,850</b>	<b>\$ 44,206</b>	<b>\$ 1,137,228</b>		<b>\$ 919,901</b>	<b>-19.11%</b>	<b>\$ 437,387</b>	<b>-52.45%</b>

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022									
Lottery Prop 20 Restricted Allocation per ADA	\$ 65.00	\$ 67.01		\$ 67.00		\$ 67.00		\$ 67.00	
Lottery Estimated Prop 20 Restricted Award	\$ 93,144.94	\$ 92,594		\$ 92,239	-0.38%	\$ 96,861	5.00%	\$ 101,694	5.00%
LIST RESTRICTED STATE FUNDS BUDGETED in "Other State Revenue"									
1 Educator Effectiveness (Res 6266) (deferred from 21-22)	-	89,143	89,143	89,143		-		-	
2 ELO (Res 7425)	-	192,301		192,301		192,301	0.00%	-	
3 ELO Paraprofessional (Res 7426)	-	81,836		81,836		-		-	
4 Learning Recovery Block Grant (Res 7435)	-	293,406	498,574	293,406		293,406	0.00%	293,406	0.00%
5 Arts, Music & Inst Matls Block Grant (Res 6762)	-	211,796	416,964	211,796		211,796	0.00%	211,796	0.00%
6 SPED ERMHS Mental Health (Res 6546)	-	-	64,980	93,600		93,600	0.00%	93,600	0.00%
7 Ethnic Studies (Res 7810)	-	-		10,738		-		-	
8 Lottery Adjustment (Res 6300)	-	-		19		31	63.16%	12	-61.29%
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
<b>Total Other State Revenue Funds Budgeted:</b>	\$ -	\$ 868,481	\$ 1,069,660	\$ 972,839		\$ 791,134	-18.68%	\$ 598,814	-24.31%
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1	-	-							
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
<b>Total Other Local Revenue Funds Budgeted:</b>	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
<b>SPECIAL EDUCATION DETAILS:</b>									
What % of student population is Special Ed	0.00%	0.00%							
For SELPA services, is the Charter under School District, or a member LEA?	Member LEA								
AB602 Revenue	1,086,039	1,047,252	463,076	1,043,373	-3.93%	1,095,545	5.00%	1,150,322	5.00%
Other Special Ed Revenue	175,000	168,750		168,125	-3.93%	176,532	5.00%	185,358	5.00%
Unrestricted Contribution to Special Ed	866,397	209,450		185,200	-78.62%	219,923	18.75%	230,918	5.00%
Total Special Ed Funding	2,127,436	1,425,452	463,076	1,396,698	-34.35%	1,492,000	6.82%	1,566,598	5.00%
Special Ed Expenditures	2,127,436	1,425,452	463,076	1,396,698	-34.35%	1,492,000	6.82%	1,566,598	5.00%

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

CDS #: 36-750510137794

CHARTER #: 1977

Fiscal Year 2022-23 Second Interim Report  
Summary MYP

DESCRIPTION		Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
<b>REVENUES</b>										
LCFF Sources										
LCFF	8011	14,064,903	14,099,606	5,524,208	14,109,756	0.32%	16,118,706	14.24%	17,548,106	8.87%
EPA	8012	274,400	264,400	127,190	263,620	-3.93%	276,800	5.00%	290,642	5.00%
State Aid - Prior Year	8019	-	-	-	-		-		-	
In Lieu Property Taxes	8096	366,502	352,804	-	342,706	-6.49%	359,840	5.00%	377,835	5.00%
Federal	8100-8299	959,195	1,129,850	44,206	1,137,228	18.56%	919,901	-19.11%	437,387	-52.45%
State										
Lottery - Unrestricted	8560	233,579	234,940	112,375	234,039	0.20%	245,741	5.00%	258,029	5.00%
Lottery - Prop 20 - Restricted	8560	93,145	92,594	9,822	92,239	-0.97%	96,851	5.00%	101,694	5.00%
Other State Revenue	8300-8599	1,685,893	904,644	1,105,823	1,009,053	-40.15%	833,464	-17.40%	644,776	-22.64%
Local										
Interest	8660	-	10,000	-	-		-		-	
AB602 Local Special Education Transfer	8792	1,086,039	1,047,252	463,076	1,043,373	-3.93%	1,095,545	5.00%	1,150,322	5.00%
Other Local Revenues	8600-8799	-	-	9,816	9,000		9,000	0.00%	9,001	0.01%
Total Revenues		18,763,656	18,136,090	7,396,516	18,241,014	-2.79%	19,955,847	9.40%	20,817,792	4.32%
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	6,911,615	6,093,776	3,461,672	5,916,920	-14.39%	6,534,075	10.43%	6,932,921	6.10%
Classified Salaries	2000-2999	2,939,909	2,928,933	1,541,434	2,882,077	-1.97%	2,995,353	3.93%	3,100,567	3.51%
Benefits	3000-3999	3,322,443	3,146,083	1,634,035	2,965,077	-10.76%	3,269,656	10.27%	3,475,411	6.29%
Books & Supplies	4000-4999	1,353,195	1,343,558	696,287	1,135,624	-16.08%	1,190,083	4.80%	1,246,068	4.70%
Contracts & Services	5000-5999	4,083,785	4,136,268	2,580,490	4,904,291	20.09%	4,976,481	1.47%	5,101,809	2.52%
Capital Outlay	6000-6599	71,800	71,800	-	71,800	0.00%	75,243	4.80%	75,243	0.00%
Other Outgo	7100-7299	70,000	94,000	93,419	110,000	57.14%	115,275	4.80%	120,698	4.70%
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-		-	
Total Expenditures		\$ 18,752,747	\$ 17,814,418	\$ 10,007,337	\$ 17,985,789	-4.09%	\$ 19,156,166	6.51%	\$ 20,052,717	4.68%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>										
		\$ 10,909	\$ 321,672	\$ (2,610,821)	\$ 255,225	2239.63%	\$ 799,681	213.32%	\$ 765,075	-4.33%
<b>OTHER SOURCES &amp; USES</b>										
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-		-		-	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>										
		\$ 10,909	\$ 321,672	\$ (2,610,821)	\$ 255,225	2239.63%	\$ 799,681	213.32%	\$ 765,075	-4.33%

Fiscal Year 2022-23 Second Interim Report  
Summary MYP

DESCRIPTION		Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim <b>Actual</b> thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022										
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	3,171,808	3,171,808	3,171,808	3,171,808	0.00%				
Adjustments for Unaudited Actuals	9792		(165,128)	(165,128)	(165,128)					
Beg Fund Balance at Unaudited Actuals			3,006,680	3,006,680	3,006,680					
Adjustments for Audit	9793		-	145,336	145,336					
Adjustments for Restatements	9795		-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements		-	3,006,680	3,152,016	3,152,016		3,407,242		4,206,923	23.47%
Ending Balance	9790	\$ 3,182,717	\$ 3,328,351	\$ 541,195	\$ 3,407,242	7.05%	\$ 4,206,923	23.47%	\$ 4,971,998	18.19%
Components of Ending Fund Balance (Budget):										
a. Nonspendable										
Revolving Cash	9711	-	-	-	-		-		-	
Stores	9712	-	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-	-		-		-	
All Others	9719	-	1,171,961	-	1,171,961		1,096,718	-6.42%	1,021,475	-6.86%
b. Restricted	9740	-	276,152	21,568	32,734		-		-	
c. Committed										
Committed - Stabilization Arrangements	9750	-	-	-	-		-		-	
Committed - Other	9760	-	-	-	-		-		-	
d. Assignments	9780	-	-	-	-		-		-	
e. Unassigned										
Reserve for Economic Uncertainties	9789	-	2,587,654	519,627	2,202,547		3,110,204	41.21%	3,950,522	27.02%
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	3,182,717	(707,416)	-	-		-		-	
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		16.97%	10.55%	5.19%	12.25%		16.24%		19.70%	

Reserve Standard (unless different standard identified in MOU)	3%	3%	3%	3%	3%	3%
If MOU contains a Reserve Standard other than above, enter here						
Reserve Standard Met/Not Met	Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage	0.0%	0.0%	27.1%	0.0%	0.0%	0.0%
Unrestricted Deficit Spending Standard	5.7%	0.0%	1.7%	4.1%	5.4%	6.6%
Unrestricted Deficit Spending Standard Met/Not Met	Met		Not Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

YTD deficit through 1/31/23 due to delay in federal and state cash receipts, but no year-end deficits

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# DEBT - Multiyear Commitments

Fiscal Year 2022-23 Second Interim Report

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

Form Originated 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)

Type of Commitment	# of Years Remaining	July 1, 2022 Principal Balance	2022-23 Payment Principle Interest	2023-24 Payment Principle Interest	2024-25 Payment Principle Interest	Object Code(s)
State School Building Loans						
Charter School Start-up Loans						
Other Post Employment Benefits						
Compensated Absences						
Bank Line of Credit Loans	1	229,423	229,423 15,550			9638/7428
Municipal Lease						
Capital Lease						
Capital Lease						
Capital Lease						
Inter-Agency Borrowing						
Other						
Total		229,423	229,423 15,550	- -	- -	

Other Commitments:

Comments:

Line of Credit is through Charter Asset Management and was used to cover working capital needs.



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

DATE PREPARED: 3/7/2023

2022-23 Second Interim Cash Flow

Form Originated 5/16/2022

			July Actual	% Bud	August Actual	% Bud	September Actual	% Bud	October Actual	% Bud	November Actual	% Bud	December Actual	% Bud	January Estimated	% Bud
Beginning Cash Balance			July 1 Cash =		2,140,663		2,501,542		1,589,898		750,943		912,726		1,264,812	
			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals													
<b>REVENUE</b>																
LCFF Sources																
LCFF	8011				673,684	4.77%	673,684	4.77%	1,212,631	8.59%	1,212,631	8.59%	1,212,631	8.59%	1,212,631	8.59%
EPA	8012								63,595	24.12%					63,595	24.12%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096															
Federal	8100-8299				4,053	0.36%	14,983	1.32%	24,492	2.15%	137,422	12.08%	33,967	2.99%	44,206	3.89%
State																
Lottery - Unrestricted	8560								-				58,510	25.00%	-	
Lottery - Prop 20 - Restricted	8560								-				23,060	25.00%	-	
Other State Revenue	8300-8599				10,738	1.06%	6,360	0.63%	232,879	23.08%	123,087	12.20%	39,311	3.90%	128,965	12.78%
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792				51,542	4.94%	51,775	4.96%	174,033	16.68%	92,911	8.90%	1,966	0.19%	97,198	9.32%
Other Local Revenues	8600-8799				884	9.82%			8,932	99.24%						
Total Revenues					\$ 884	0.00%	\$ 740,017	4.06%	\$ 746,802	4.09%	\$ 1,716,562	9.41%	\$ 1,566,051	8.59%	\$ 1,369,445	7.51%
<b>EXPENDITURES</b>																
Certificated Salaries	1000-1999				260,649	4.41%	537,663	9.09%	551,122	9.31%	535,321	9.05%	537,459	9.08%	519,337	8.78%
Classified Salaries	2000-2999				112,976	3.92%	215,807	7.49%	236,537	8.21%	247,193	8.58%	250,330	8.69%	232,610	8.07%
Benefits	3000-3999				134,734	4.54%	218,704	7.38%	257,180	8.67%	252,748	8.52%	265,743	8.96%	238,227	8.03%
Books & Supplies	4000-4999				120,372	10.60%	153,181	13.49%	231,026	20.34%	102,333	9.01%	45,061	3.97%	25,410	2.24%
Contracts & Services	5000-5999				289,134	5.90%	260,669	5.32%	311,868	6.36%	546,726	11.15%	392,441	8.00%	341,261	6.96%
Capital Outlay	6000-6599				-		-		-		-		-		-	
Other Outgo	7100-7299						15,265	13.88%	15,345	13.95%	15,450	14.05%	15,605	14.19%	15,754	14.32%
Debt Service (see Debt Form)	7400-7499				-											
Total Expenditures					\$ 917,865	5.10%	\$ 1,401,290	7.79%	\$ 1,603,077	8.91%	\$ 1,699,771	9.45%	\$ 1,506,640	8.38%	\$ 1,372,599	7.63%
<b>OTHER SOURCES/USES</b>																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
<b>PRIOR YEAR TRANSACTIONS</b>			July 1 - Beginning Balances	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal
Accounts Receivable	9210		1,249,033	100.00%												
Prepaid Expenditures	9330															
(Accounts Payable)	9510		458,323	(27.986)	272,230	59.40%	(32,349)		(129,248)		192,500	42.00%	(27,287)		210,463	45.92%
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650		(808,323)								(469,450)		(338,873)			
NET PRIOR YEAR TRANSACTIONS			\$ 1,599,033		\$ 1,277,019		\$ (272,230)		\$ 32,349		\$ 129,248		\$ 276,950		\$ 366,160	
<b>OTHER ADJUSTMENTS (LIST)</b>																
Interschool Due To/From with GLC LA					841		21,858		(15,028)		15,743		15,725		15,754	
Additional Year-End Balancing Adj																
TOTAL MISC. ADJUSTMENTS			\$ -		\$ 841		\$ 21,858		\$ (15,028)		\$ 15,743		\$ 15,725		\$ 15,754	
NET REVENUES LESS EXPENDITURES					\$ 360,879		\$ (911,645)		\$ (838,954)		\$ 161,782		\$ 352,086		\$ 378,760	
ENDING CASH BALANCE					\$ 2,501,542		\$ 1,589,898		\$ 750,943		\$ 912,726		\$ 1,264,812		\$ 1,643,572	

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

DATE PREPARED: 3/7/2023

2022-23 Second Interim Cash Flow

Form Originated 5/16/2022

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
<b>Beginning Cash Balance</b>		1,517,054		1,538,915		1,833,829		2,154,977		2,422,591		2,704,447			
<b>REVENUE</b>															
<b>LCFF Sources</b>															
LCFF	8011	1,212,631	8.59%	1,339,847	9.50%	1,339,847	9.50%	1,339,847	9.50%	1,339,847	9.50%	1,339,845	14,109,756	14,109,756	-
EPA	8012					68,215	25.88%					68,215	263,620	263,620	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096			114,235	33.33%	57,118	16.67%	57,118	16.67%	57,118	16.67%	57,117	342,706	342,706	-
Federal	8100-8299	137,321	12.08%	137,321	12.08%	137,321	12.08%	137,321	12.08%	137,321	12.08%	191,500	1,137,228	1,137,228	-
<b>State</b>															
Lottery - Unrestricted	8560			58,510	25.00%	-				58,510	25.00%	58,510	234,039	234,039	-
Lottery - Prop 20 - Restricted	8560			23,060	25.00%	-				23,060	25.00%	23,060	92,239	92,239	-
Other State Revenue	8300-8599	105,938	10.50%	24,368	2.41%	105,938	10.50%	105,938	10.50%	24,368	2.41%	101,162	1,009,053	1,009,053	-
<b>Local</b>															
Interest	8660											-	-	-	-
AB602 Local Special Education Transfer	8792	90,602	8.68%	90,602	8.68%	90,602	8.68%	90,602	8.68%	90,602	8.68%	120,938	1,043,373	1,043,373	-
Other Local Revenues	8600-8799											(816)	9,000	9,000	-
<b>Total Revenues</b>		\$ 1,546,492	8.48%	\$ 1,787,943	9.80%	\$ 1,799,041	9.86%	\$ 1,730,826	9.49%	\$ 1,730,826	9.49%	\$ 1,959,530	\$ 18,241,014	\$ 18,241,014	\$ -
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	520,120	8.79%	504,517	8.53%	489,381	8.27%	474,700	8.02%	460,459	7.78%	6,072	5,916,920	5,916,920	-
Classified Salaries	2000-2999	243,753	8.46%	243,753	8.46%	243,753	8.46%	243,753	8.46%	243,753	8.46%	121,878	2,882,077	2,882,077	-
Benefits	3000-3999	242,008	8.16%	242,008	8.16%	242,008	8.16%	242,008	8.16%	242,008	8.16%	121,002	2,965,077	2,965,077	-
Books & Supplies	4000-4999	80,210	7.06%	80,210	7.06%	80,210	7.06%	80,210	7.06%	80,210	7.06%	40,103	1,135,624	1,135,624	-
Contracts & Services	5000-5999	422,541	8.62%	422,541	8.62%	422,541	8.62%	422,541	8.62%	422,541	8.62%	211,270	4,904,291	4,904,291	-
Capital Outlay	6000-6599											71,800	71,800	71,800	-
Other Outgo	7100-7299	15,999	14.54%	-		-		-		-		582	110,000	110,000	-
Debt Service (see Debt Form)	7400-7499											-	-	-	-
<b>Total Expenditures</b>		\$ 1,524,632	8.48%	\$ 1,493,029	8.30%	\$ 1,477,893	8.22%	\$ 1,463,212	8.14%	\$ 1,448,971	8.06%	\$ 572,708	\$ 17,985,789	\$ 17,985,789	\$ -
<b>OTHER SOURCES/USES</b>															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
<b>Net Sources &amp; Uses</b>		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
<b>PRIOR YEAR TRANSACTIONS</b>															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												1,249,033	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												458,323	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650												(808,323)	-	
<b>NET PRIOR YEAR TRANSACTIONS</b>		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 1,599,033	\$ -	
<b>OTHER ADJUSTMENTS (LIST)</b>															
Interschool Due To/From with GLC LA													96,348		
Additional Year-End Balancing Adj												(684,027)	(684,027)		
													-		
													-		
<b>TOTAL MISC. ADJUSTMENTS</b>		\$ -		\$ -		\$ -		\$ -		\$ -		\$ (684,027)	\$ (587,679)		
<b>NET REVENUES LESS EXPENDITURES</b>		\$ 21,860		\$ 294,914		\$ 321,148		\$ 267,614		\$ 281,855		\$ 702,795	\$ 1,266,579		
<b>ENDING CASH BALANCE</b>		\$ 1,538,915		\$ 1,833,829		\$ 2,154,977		\$ 2,422,591		\$ 2,704,447		\$ 3,407,242			

\$ 3,407,242

Ending Cash plus Accruals should equal Ending Fund Balance

\$ -

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

DATE PREPARED:

3/7/2023

2023-24 Second Interim Cash Flow

Form Originated 5/16/2022

			July Estimated	% Bud	August Estimated	% Bud	September Estimated	% Bud	October Estimated	% Bud	November Estimated	% Bud	December Estimated	% Bud	January Estimated	% Bud
<b>Beginning Cash Balance</b>			July 1 Cash =		2,704,447		2,898,367		2,355,594		1,626,245		1,761,977		1,693,805	
<b>REVENUE</b>																
LCFF Sources																
LCFF	8011				705,488	4.38%	705,488	4.38%	1,269,878	7.88%	1,269,878	7.88%	1,269,878	7.88%	1,269,878	7.88%
EPA	8012								65,905	23.81%					65,905	23.81%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096				20,562	5.71%	41,125	11.43%	27,416	7.62%	27,416	7.62%	27,416	7.62%	27,416	7.62%
Federal	8100-8299				3,278	0.36%	12,120	1.32%	19,812	2.15%	111,160	12.08%	27,476	2.99%	35,758	3.89%
State																
Lottery - Unrestricted	8560												61,435	25.00%		
Lottery - Prop 20 - Restricted	8560												24,213	25.00%		
Other State Revenue	8300-8599				9,265	1.11%	5,488	0.66%	200,935	24.11%	106,204	12.74%	18,652	2.24%	111,276	13.35%
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792				54,082	4.94%	54,326	4.96%	183,909	16.79%	97,490	8.90%	2,062	0.19%	101,988	9.31%
Other Local Revenues	8600-8799				927	10.30%	-		8,073	89.70%						
<b>Total Revenues</b>					\$ 927	0.00%	\$ 792,675	3.97%	\$ 818,547	4.10%	\$ 1,775,928	8.90%	\$ 1,612,148	8.08%	\$ 1,431,132	7.17%
<b>EXPENDITURES</b>																
Certificated Salaries	1000-1999				287,835	4.41%	593,743	9.09%	608,606	9.31%	591,157	9.05%	593,518	9.08%	573,506	8.78%
Classified Salaries	2000-2999				117,416	3.92%	224,289	7.49%	245,834	8.21%	256,909	8.58%	260,169	8.69%	241,752	8.07%
Benefits	3000-3999				148,574	4.54%	241,170	7.38%	283,598	8.67%	278,710	8.52%	293,041	8.96%	262,698	8.03%
Books & Supplies	4000-4999				126,145	10.60%	160,527	13.49%	242,105	20.34%	107,240	9.01%	47,222	3.97%	26,629	2.24%
Contracts & Services	5000-5999				293,390	5.90%	264,506	5.32%	316,458	6.36%	554,774	11.15%	398,218	8.00%	346,284	6.96%
Capital Outlay	6000-6599				-		-		-		-		-		-	
Other Outgo	7100-7299				-		15,997	13.88%	16,081	13.95%	16,191	14.05%	16,353	14.19%	16,509	14.32%
Debt Service (see Debt Form)	7400-7499				-		-		-		-		-		-	
<b>Total Expenditures</b>					\$ 973,360	5.08%	\$ 1,500,233	7.83%	\$ 1,712,682	8.94%	\$ 1,804,981	9.42%	\$ 1,608,521	8.40%	\$ 1,467,378	7.66%
<b>OTHER SOURCES/USES</b>																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
<b>Net Sources &amp; Uses</b>					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
<b>PRIOR YEAR TRANSACTIONS</b>			July 1 - Beginning Balances	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal
Accounts Receivable	9210	1,959,534	1,465,179	74.77%	164,785	8.41%	164,785	8.41%	164,785	8.41%						
Prepaid Expenditures	9330															
(Accounts Payable)	9510	572,706	500,907	87.46%							71,799	12.54%				
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650	(202,081)	(202,081)													
<b>NET PRIOR YEAR TRANSACTIONS</b>			\$ 1,588,909		\$ 1,166,353		\$ 164,785		\$ 164,785		\$ 164,785		\$ (71,799)		\$ -	
<b>OTHER ADJUSTMENTS (LIST)</b>																
Interschool Due To/From with GLC LA																
Additional Year-End Balancing Adj																
<b>TOTAL MISC. ADJUSTMENTS</b>			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
<b>NET REVENUES LESS EXPENDITURES</b>					\$ 193,920		\$ (542,773)		\$ (729,350)		\$ 135,732		\$ (68,172)		\$ (36,246)	
<b>ENDING CASH BALANCE</b>					\$ 2,898,367		\$ 2,355,594		\$ 1,626,245		\$ 1,761,977		\$ 1,693,805		\$ 1,657,558	

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

DATE PREPARED:

3/7/2023

2023-24 Second Interim Cash Flow

Form Originated 5/16/2022

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
<b>Beginning Cash Balance</b>		1,666,323		1,637,015		2,069,768		2,564,886		3,003,721		3,458,283			
<b>REVENUE</b>															
LCFF Sources															
LCFF	8011	1,269,878	7.88%	1,671,668	10.37%	1,671,668	10.37%	1,671,668	10.37%	1,671,668	10.37%	1,671,668	16,118,706	16,118,706	-
EPA	8012					72,495	26.19%					72,495	276,800	276,800	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	27,416	7.62%	53,690	14.92%	26,845	7.46%	26,845	7.46%	26,845	7.46%	26,848	359,840	359,840	-
Federal	8100-8299	111,079	12.08%	111,079	12.08%	111,079	12.08%	111,079	12.08%	111,079	12.08%	154,902	919,901	919,901	-
State															
Lottery - Unrestricted	8560			61,435	25.00%					61,435	25.00%	61,435	245,741	245,741	-
Lottery - Prop 20 - Restricted	8560			24,213	25.00%					24,213	25.00%	24,213	96,851	96,851	-
Other State Revenue	8300-8599	91,407	10.97%	5,759	0.69%	91,407	10.97%	91,407	10.97%	5,759	0.69%	95,904	833,464	833,464	-
Local															
Interest	8660											-	-	-	-
AB602 Local Special Education Transfer	8792	95,067	8.68%	95,067	8.68%	95,067	8.68%	95,067	8.68%	95,067	8.68%	126,353	1,095,545	1,095,545	-
Other Local Revenues	8600-8799											-	9,000	9,000	-
Total Revenues		\$ 1,594,847	7.99%	\$ 2,022,911	10.14%	\$ 2,068,561	10.37%	\$ 1,996,066	10.00%	\$ 1,996,066	10.00%	\$ 2,233,818	\$ 19,955,847	\$ 19,955,847	\$ -
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	574,370	8.79%	557,139	8.53%	540,425	8.27%	524,212	8.02%	508,486	7.78%	6,705	6,534,075	6,534,075	-
Classified Salaries	2000-2999	253,333	8.46%	253,333	8.46%	253,333	8.46%	253,333	8.46%	253,333	8.46%	126,669	2,995,353	2,995,353	-
Benefits	3000-3999	266,868	8.16%	266,868	8.16%	266,868	8.16%	266,868	8.16%	266,868	8.16%	133,432	3,269,656	3,269,656	-
Books & Supplies	4000-4999	84,056	7.06%	84,056	7.06%	84,056	7.06%	84,056	7.06%	84,056	7.06%	42,026	1,190,083	1,190,083	-
Contracts & Services	5000-5999	428,761	8.62%	428,761	8.62%	428,761	8.62%	428,761	8.62%	428,761	8.62%	214,379	4,976,481	4,976,481	-
Capital Outlay	6000-6599	-		-		-		-		-		75,243	75,243	75,243	-
Other Outgo	7100-7299	16,767	14.54%	-		-		-		-		610	115,275	115,275	-
Debt Service (see Debt Form)	7400-7499											-	-	-	-
Total Expenditures		\$ 1,624,155	8.48%	\$ 1,590,158	8.30%	\$ 1,573,443	8.21%	\$ 1,557,231	8.13%	\$ 1,541,504	8.05%	\$ 599,064	\$ 19,156,166	\$ 19,156,166	\$ -
<b>OTHER SOURCES/USES</b>															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
<b>PRIOR YEAR TRANSACTIONS</b>															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												1,959,534	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												572,706	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650												(202,081)	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 1,588,909	\$ -	
<b>OTHER ADJUSTMENTS (LIST)</b>															
Interschool Due To/From with GLC LA													-		
Additional Year-End Balancing Adj												(886,114)	(886,114)		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ (886,114)	\$ (886,114)		
NET REVENUES LESS EXPENDITURES		\$ (29,308)		\$ 432,753		\$ 495,118		\$ 438,835		\$ 454,562		\$ 748,640	\$ 1,502,476		
ENDING CASH BALANCE		\$ 1,637,015		\$ 2,069,768		\$ 2,564,886		\$ 3,003,721		\$ 3,458,283		\$ 4,206,923			

Ending Fund Balance \$ 4,206,923

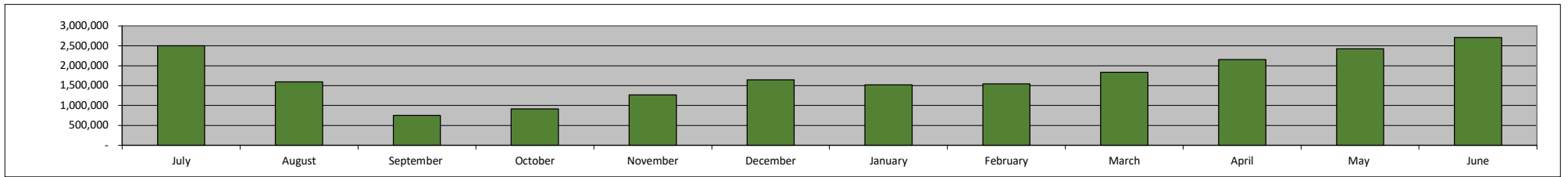
Ending Cash plus Accruals should equal Ending Fund Balance \$ -

Gorman Learning Center San Bernardino/Santa Clarita (157794) - GLC SBSC -  
FY 2022-23 2ND INTERIM BUDGET

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	8.13%	3.54%	3.31%	3.23%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$10,684,091	\$10,684,091	\$11,565,817	\$13,031,077	\$14,794,988	\$16,084,888	\$17,780,460	\$19,639,632
Grade Span Adjustment	357,066	357,066	462,320	486,181	551,981	599,870	663,568	732,754
Supplemental Grant	697,580	746,381	926,407	1,087,598	1,282,086	1,394,512	1,541,551	1,702,724
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	111,226	126,291	137,313	151,781	167,633
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$11,738,737</b>	<b>\$11,787,538</b>	<b>\$12,954,544</b>	<b>\$14,716,082</b>	<b>\$16,755,346</b>	<b>\$18,216,583</b>	<b>\$20,137,360</b>	<b>\$22,242,743</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>11,738,737</b>	<b>11,787,538</b>	<b>12,954,544</b>	<b>14,716,082</b>	<b>16,755,346</b>	<b>18,216,583</b>	<b>20,137,360</b>	<b>22,242,743</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,235</b>	<b>\$ 9,273</b>	<b>\$ 9,748</b>	<b>\$ 11,165</b>	<b>\$ 12,106</b>	<b>\$ 12,535</b>	<b>\$ 12,951</b>	<b>\$ 13,369</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 11,148,658	\$ 11,171,299	\$ 12,358,052	\$ 14,109,756	\$ 16,118,706	\$ 17,548,106	\$ 19,422,092	\$ 21,477,409
EPA (for LCFF Calculation purposes)	\$ 254,224	\$ 254,224	\$ 265,798	\$ 263,620	\$ 276,800	\$ 290,642	\$ 310,986	\$ 332,754
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	335,855	362,015	330,694	342,706	359,840	377,835	404,282	432,580
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>11,738,737</b>	<b>11,787,538</b>	<b>12,954,544</b>	<b>14,716,082</b>	<b>16,755,346</b>	<b>18,216,583</b>	<b>20,137,360</b>	<b>22,242,743</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>11,738,737</b>	<b>11,787,538</b>	<b>12,954,544</b>	<b>14,716,082</b>	<b>16,755,346</b>	<b>18,216,583</b>	<b>20,137,360</b>	<b>22,242,743</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 254,224	\$ 254,224	\$ 265,798	\$ 263,620	\$ 276,800	\$ 290,642	\$ 310,986	\$ 332,754
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 254,224	\$ 254,224	\$ 265,798	\$ 263,620	\$ 276,800	\$ 290,642	\$ 310,986	\$ 332,754
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ (0.00)	\$ 11,418.00	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

**Gorman Learning Center San Bernardino / Santa Clarita**  
**Cash Flow Analysis**  
**2022-23 Projected Monthly Cash Flow Statement (YEAR 1)**

Description	2022-23 Second Interim Budget	ACTUALS													
		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
<b>BEGINNING CASH</b>		2,140,663	2,501,543	1,589,898	750,943	912,726	1,264,811	1,643,572	1,517,055	1,538,915	1,833,829	2,154,977	2,422,590	2,704,445	2,140,663
<b><u>CASH INFLOWS</u></b>															
<b>REVENUES</b>															
LCFF State Aid	14,109,756		673,684	673,684	1,212,631	1,212,631	1,212,631	1,212,631	1,212,631	1,339,847	1,339,847	1,339,847	1,339,847	1,339,847	14,109,756
Education Protection Account	263,620		-	-	63,595	-	-	63,595			68,215	-		68,215	263,620
In-Lieu-Of Property Taxes	342,706								-	114,235	57,118	57,118	57,118	57,118	342,706
Federal Revenues	1,137,228		4,053	14,983	24,492	137,422	33,967	44,206	137,321	137,321	137,321	137,321	137,321	191,500	1,137,228
Other State Revenues	1,205,568	-	10,738	6,360	232,879	123,087	120,881	128,965	105,938	105,938	105,938	105,938	105,938	52,968	1,205,568
Other Local Revenues	1,182,136	884	51,542	51,775	182,965	92,911	1,966	97,198	90,602	90,602	90,602	90,602	90,602	249,886	1,182,136
<b>TTL CASH INFLOWS</b>	<b>18,241,014</b>	<b>884</b>	<b>740,017</b>	<b>746,802</b>	<b>1,716,561</b>	<b>1,566,051</b>	<b>1,369,445</b>	<b>1,546,595</b>	<b>1,546,492</b>	<b>1,787,943</b>	<b>1,799,040</b>	<b>1,730,825</b>	<b>1,730,825</b>	<b>1,959,534</b>	<b>18,241,014</b>
<b>EXPENDITURES</b>															
All Certificated Salaries	5,916,920	260,649	537,663	551,122	535,321	537,459	519,337	520,120	520,120	504,517	489,381	474,700	460,459	6,072	5,916,920
All Classified Salaries	2,882,077	112,976	215,807	236,537	247,193	250,330	232,610	245,981	243,753	243,753	243,753	243,753	243,753	121,878	2,882,077
All Benefits	2,965,077	134,734	218,704	257,180	252,748	265,743	238,227	266,699	242,008	242,008	242,008	242,008	242,008	121,002	2,965,077
All Materials & Supplies	1,135,624	120,372	153,181	231,026	102,333	45,061	25,410	17,088	80,210	80,210	80,210	80,210	80,210	40,103	1,135,624
All Services and Operations	4,904,290	289,134	260,669	311,868	546,726	392,441	341,261	438,217	422,541	422,541	422,541	422,541	422,541	211,269	4,904,290
All Capital Outlay/Depreciation	71,800	-	-	-	-	-	-	-	-	-	-	-	-	71,800	71,800
All Other Outgo	110,000	15,265	15,345	15,450	15,605	15,754	15,999	15,999	15,999	-	-	-	-	582	110,000
<b>TTL CASH OUTFLOWS</b>	<b>17,985,788</b>	<b>917,865</b>	<b>1,401,290</b>	<b>1,603,077</b>	<b>1,699,771</b>	<b>1,506,640</b>	<b>1,372,599</b>	<b>1,504,105</b>	<b>1,524,632</b>	<b>1,493,029</b>	<b>1,477,893</b>	<b>1,463,212</b>	<b>1,448,971</b>	<b>572,707</b>	<b>17,985,788</b>
<b>NET REVENUES</b>	<b>255,226</b>														<b>255,226</b>
Accounts Receivable (net change)		1,249,033													1,249,033
Intercompany Transactions		841	21,858	(15,028)	15,743	15,725	15,754	41,455							96,348
Accounts Payable (net change)		27,986	(272,230)	32,349	129,248	(192,500)	27,287	(210,463)							(458,322)
Repayment of 21-22 CDE Overpayment															-
Fixed Asset Acquisitions/Depreciation															-
Deferred Revenues						469,450	338,873								-
Other Cash Inflows/Outflows															-
<b>OTHER TRANSACTIONS AFFECTING CASH</b>		<b>1,277,860</b>	<b>(250,372)</b>	<b>17,321</b>	<b>144,991</b>	<b>292,674</b>	<b>381,914</b>	<b>(169,007)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>3,591,504</b>
<b>ENDING CASH BALANCE</b>		<b>2,501,543</b>	<b>1,589,898</b>	<b>750,943</b>	<b>912,726</b>	<b>1,264,811</b>	<b>1,643,572</b>	<b>1,517,055</b>	<b>1,538,915</b>	<b>1,833,829</b>	<b>2,154,977</b>	<b>2,422,590</b>	<b>2,704,445</b>		
<b>Days Cash On Hand</b>		<b>51</b>	<b>32</b>	<b>15</b>	<b>19</b>	<b>26</b>	<b>33</b>	<b>31</b>	<b>31</b>	<b>37</b>	<b>44</b>	<b>49</b>	<b>55</b>		



**Gorman Learning Center San Bernardino / Santa Clarita**  
**Cash Flow Analysis**  
**2023-24 Projected Monthly Cash Flow Statement (YEAR 2)**

Description	2023-24 Budget (at 22-23 Second Int)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
<b>BEGINNING CASH</b>		2,704,445	2,898,365	2,355,594	1,626,243	1,761,975	1,693,803	1,657,558	1,666,323	1,637,015	2,069,768	2,564,886	3,003,721	3,458,282	2,704,445
<b><u>CASH INFLOWS</u></b>															
<b>REVENUES</b>															
LCFF State Aid	16,118,706	-	705,488	705,488	1,269,878	1,269,878	1,269,878	1,269,878	1,269,878	1,671,668	1,671,668	1,671,668	1,671,668	1,671,668	16,118,706
Education Protection Account	276,800	-	-	-	65,905	-	-	65,905	-	-	72,495	-	-	72,495	276,800
In-Lieu-Of Property Taxes	359,840	-	20,562	41,125	27,416	27,416	27,416	27,416	27,416	53,690	26,845	26,845	26,845	26,845	359,840
Federal Revenues	919,901	-	3,278	12,120	19,812	111,160	27,476	35,758	111,079	111,079	111,079	111,079	111,079	154,904	919,901
Other State Revenues	1,040,204	-	9,265	5,488	200,935	106,204	104,300	111,276	91,407	91,407	91,407	91,407	91,407	45,703	1,040,204
Other Local Revenues	1,240,396	927	54,082	54,326	191,982	97,490	2,062	101,988	95,067	95,067	95,067	95,067	95,067	262,202	1,240,396
<b>TTL CASH INFLOWS</b>	<b>19,955,847</b>	<b>927</b>	<b>792,676</b>	<b>818,546</b>	<b>1,775,928</b>	<b>1,612,148</b>	<b>1,431,133</b>	<b>1,612,222</b>	<b>1,594,847</b>	<b>2,022,911</b>	<b>2,068,561</b>	<b>1,996,066</b>	<b>1,996,066</b>	<b>2,233,816</b>	<b>19,955,847</b>
<b>EXPENDITURES</b>															
All Certificated Salaries	6,534,075	287,835	593,743	608,606	591,157	593,518	573,506	574,370	574,370	557,139	540,425	524,212	508,486	6,705	6,534,075
All Classified Salaries	2,995,353	117,416	224,289	245,834	256,909	260,169	241,752	255,649	253,333	253,333	253,333	253,333	253,333	126,669	2,995,353
All Benefits	3,269,656	148,574	241,170	283,598	278,710	293,041	262,698	294,095	266,868	266,868	266,868	266,868	266,868	133,432	3,269,656
All Materials & Supplies	1,190,083	126,145	160,527	242,105	107,240	47,222	26,629	17,908	84,056	84,056	84,056	84,056	84,056	42,026	1,190,083
All Services and Operations	4,976,481	293,390	264,506	316,458	554,774	398,218	346,284	444,667	428,761	428,761	428,761	428,761	428,761	214,379	4,976,481
All Capital Outlay/Depreciation	75,243	-	-	-	-	-	-	-	-	-	-	-	-	75,243	75,243
All Other Outgo	115,275	-	15,997	16,081	16,191	16,353	16,509	16,767	16,767	-	-	-	-	610	115,275
<b>TTL CASH OUTFLOWS</b>	<b>19,156,166</b>	<b>973,360</b>	<b>1,500,233</b>	<b>1,712,682</b>	<b>1,804,981</b>	<b>1,608,521</b>	<b>1,467,378</b>	<b>1,603,456</b>	<b>1,624,155</b>	<b>1,590,158</b>	<b>1,573,443</b>	<b>1,557,231</b>	<b>1,541,504</b>	<b>599,064</b>	<b>19,156,166</b>
<b>NET REVENUES</b>	<b>799,681</b>														<b>799,681</b>
Accounts Receivable (net change)		1,465,179	164,785	164,785	164,785										1,959,534
Intercompany Transactions															-
Accounts Payable (net change)		(500,907)				(71,799)									(572,706)
Repayment of 21-22 CDE Overpayment															-
Fixed Asset Acquisitions/Depreciation															-
Deferred Revenues		202,081													-
Other Cash Inflows/Outflows		-													-
<b>OTHER TRANSACTIONS AFFECTING CASH</b>		<b>1,166,353</b>	<b>164,785</b>	<b>164,785</b>	<b>164,785</b>	<b>(71,799)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>4,845,110</b>
<b>ENDING CASH BALANCE</b>		<b>2,898,365</b>	<b>2,355,594</b>	<b>1,626,243</b>	<b>1,761,975</b>	<b>1,693,803</b>	<b>1,657,558</b>	<b>1,666,323</b>	<b>1,637,015</b>	<b>2,069,768</b>	<b>2,564,886</b>	<b>3,003,721</b>	<b>3,458,282</b>		
<b>Days Cash On Hand</b>		<b>55</b>	<b>45</b>	<b>31</b>	<b>34</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>31</b>	<b>39</b>	<b>49</b>	<b>57</b>	<b>66</b>		

