

Charter School Attendance

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

Fiscal Year 2021-22 First Interim Report
 Projected ADA as of October 31, 2021

Rev. 12/6/2021

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet		Line	2020-21		2021-22 Adopted Budget			2021-22 First Interim			2022-23 First Interim			2023-24 First Interim		
			Actual ADA P-2 (19/20)	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	300.57		460.40		53.18%	398.45		-13.46%	430.28		7.99%	464.67		7.99%	
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	300.57	-	460.40	-	53.18%	398.45		-13.46%	430.28		7.99%	464.67		7.99%	
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	300.57	300.57	460.40	460.40	53.18%	398.45	398.45	-13.46%	430.28	430.28	7.99%	464.67	464.67	7.99%	
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	241.41		349.27		44.68%	302.27		-13.46%	326.42		7.99%	352.51		7.99%	
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	241.41	-	349.27	-	44.68%	302.27		-13.46%	326.42		7.99%	352.51		7.99%	
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	241.41	241.41	349.27	349.27	44.68%	302.27	302.27	-13.46%	326.42	326.42	7.99%	352.51	352.51	7.99%	
Grades 7-8																
Regular ADA	A-1	250.50		269.89		7.74%	233.57		-13.46%	252.23		7.99%	272.39		7.99%	
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	250.50	-	269.89	-	7.74%	233.57		-13.46%	252.23		7.99%	272.39		7.99%	
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	250.50	250.50	269.89	269.89	7.74%	233.57	233.57	-13.46%	252.23	252.23	7.99%	272.39	272.39	7.99%	

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 Projected ADA as of October 31, 2021

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Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet	Line	2020-21		2021-22 Adopted Budget			2021-22 First Interim			2022-23 First Interim			2023-24 First Interim			
		Actual ADA P-2 (19/20)	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	478.64		508.03		6.14%	439.67		-13.46%	474.79		7.99%	512.74		7.99%	
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	478.64	-	508.03	-	6.14%	439.67		-13.46%	474.79		7.99%	512.74		7.99%	
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	478.64	478.64	508.03	508.03	6.14%	439.67	439.67	-13.46%	474.79	474.79	7.99%	512.74	512.74	7.99%	
Totals																
Regular ADA	A-1	1,271.12		1,587.59		24.90%	1,373.96		-13.46%	1,483.72		7.99%	1,602.31		7.99%	
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	1,271.12	-	1,587.59	-	24.90%	1,373.96		-13.46%	1,483.72		7.99%	1,602.31		7.99%	
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	1,271.12	1,271.12	1,587.59	1,587.59	24.90%	1,373.96	1,373.96	-13.46%	1,483.72	1,483.72	7.99%	1,602.31	1,602.31	7.99%	
Total Funded ADA		-	1,271.12	-	1,587.59			1,373.96			1,483.72			1,602.31		

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

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ASSUMPTIONS:		2021-22	2022-23	Change	2023-24	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:						
COLA (on Base)		5.07%	2.48%	-2.59%	3.11%	0.63%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)		\$ 13,393,769	\$ 14,800,574	10.50%	\$ 16,480,148	11.35%
Lottery Allocation Amount Per ADA:						
Unrestricted		\$ 163	\$ 163	\$ -	\$ 163	\$ -
Restricted		\$ 65	\$ 65	\$ -	\$ 65	\$ -
ADA/Enrollment:						
Total Non-Classroom Based (Independent Study) ADA		1,373.96	1,483.72	109.76	1,602.31	118.59
Total Funded Non-Classroom Based (Independent Study) ADA		1,373.96	1,483.72	109.76	1,602.31	118.59
Total Classroom Based ADA		-	-	0.00	-	0.00
Total Funded P-2 Attendance		1,373.96	1,483.72	109.76	1,602.31	118.59
Estimated Enrollment	PY CBEDS Certified Enrollment 1,512	1,402	1,514	112.00	1,635	121.00
Enrollment Growth Over Prior Year		-7.28%	7.99%		7.99%	
ADA to Enrollment Ratio		2020-21 84.07%	98.00%	98.00%	98.00%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 567	526	568	42.00	613	45.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)		2020-21 33.80%	37.14%	37.51%	37.51%	
Certificated Salaries and Benefits:						
Number of Teachers (FTE)		83.75	90.60	6.85	97.80	7.20
Number of Certificated Management FTEs		10.16	10.97	0.81	11.84	0.87
Number of Other Certificated FTEs		18.10	19.54	1.44	21.10	1.56
Classroom Staffing Ratio - Students per FTE		16.74	16.71	-0.03	16.72	0.01
Teachers Increased/(Decreased) for projected Enrollment change over PY		11.20	6.85	-4.35	7.20	0.35
Average Teacher FTE Salary		\$ 52,001	\$ 53,561	3.00%	\$ 55,168	3.00%
Average Certificated Management FTE Salary		\$ 97,983	\$ 100,922	3.00%	\$ 103,950	3.00%
Average Other Certificated FTE Salary		\$ 51,990	\$ 53,550	3.00%	\$ 55,157	3.00%
Cert Step and Column Increase (Total Annual Cost)		\$ 64,030	\$ 65,951	3.00%	\$ 67,929	3.00%
Health and Welfare Cost per Employee		\$ 5,775	\$ 5,948	3.00%	\$ 6,127	3.00%
Retirement Cost per Employee		\$ 10,002	\$ 10,302	3.00%	\$ 10,611	3.00%
STRS Rate		16.92%	19.10%	2.18%	19.10%	0.00%
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):						
Classified Salaries and Benefits:						
Number of Classified (Non-Mgmt) FTEs		39.77	39.77	0.00	40.10	0.33
Number of Classified Management FTEs		5.38	5.38	0.00	5.40	0.02
Average Salary per Classified Non-Mgmt FTE		\$ 59,590	\$ 59,590	0.00%	\$ 59,868	0.47%
Average Salary per Classified Mgmt FTE		\$ 83,403	\$ 83,403	0.00%	\$ 84,174	0.92%
Class Step and Column Increase (Total Annual Cost)		\$ 66,717	\$ 85,924	28.79%	\$ 88,501	3.00%
Health and Welfare Cost per Class Employee		\$ 6,101	\$ 6,284	3.00%	\$ 6,473	3.00%
Retirement Cost per Class Employee		\$ 14,302	\$ 14,302	0.00%	\$ 14,192	-0.77%
PERS Rate		22.91%	26.10%	3.19%	27.10%	1.00%
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):						
Statutory Benefits						
FICA (Social Security)		6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax		1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment		1.30%	1.30%	0.00%	1.30%	0.00%
Workers Comp		2.30020%	2.30020%	0.00%	2.30020%	0.00%

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ASSUMPTIONS:		2021-22	2022-23	Change	2023-24	Change
Facilities:						
Rent		\$ 1,003,017	\$ 1,033,108	3.00%	\$ 1,064,101	3.00%
Electricity		\$ 79,560	\$ 81,947	3.00%	\$ 84,405	3.00%
Heating (gas)						
Other						
Explain "Other" facility costs:						
Administrative Service Agreements:						
3.00% Oversight Fees to Sponsor		\$ 401,813	\$ 444,017	10.50%	\$ 494,404	11.35%
Administrative Service Contract						
Other Contracted Costs						
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)						

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Fiscal Year 2021-22 First Interim Report
Unrestricted MYP

Rev. 12/6/2021

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	14,796,701	2,249,197	12,771,296	-13.69%	14,176,670	11.00%	15,825,396	11.63%
EPA	8012	317,518	63,556	274,792	-13.46%	296,744	7.99%	320,462	7.99%
State Aid - Prior Year	8019	-	(9,356)						
In Lieu Property Taxes	8096	368,130		347,681	-5.55%	327,160	-5.90%	334,290	2.18%
Federal	8100-8299	-	-	-		-		-	
State									
Lottery - Unrestricted	8560	248,726	54,464	233,913	-5.96%	252,599	7.99%	272,788	7.99%
Lottery - Prop 20 - Restricted	8560								
Other State Revenue	8300-8599	42,858	-	36,537	-14.75%	38,038	4.11%	42,353	11.34%
Local									
Interest	8660	-	97						
AB602 Local Special Education Transfer	8792								
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 15,773,933	\$ 2,357,959	\$ 13,664,219	-13.37%	\$ 15,091,211	10.44%	\$ 16,795,289	11.29%
EXPENDITURES									
Certificated Salaries	1000-1999	5,046,268	1,414,871	4,759,342	-5.69%	5,446,813	14.44%	5,799,154	6.47%
Classified Salaries	2000-2999	2,682,188	718,625	2,551,188	-4.88%	2,978,747	16.76%	3,112,684	4.50%
Benefits	3000-3999	2,709,447	655,954	2,424,067	-10.53%	2,545,141	4.99%	2,772,398	8.93%
Books & Supplies	4000-4999	1,360,796	264,861	1,214,588	-10.74%	1,238,880	2.00%	1,263,658	2.00%
Contracts & Services	5000-5999	3,399,461	645,366	2,566,229	-24.51%	2,617,554	2.00%	2,669,905	2.00%
Capital Outlay	6000-6599	48,000		48,000	0.00%	48,000	0.00%	48,000	0.00%
Other Outgo	7100-7299	-							
Debt Service (see Debt Form)	7400-7499	98,200		40,917	-58.33%	23,783	-41.88%		
Total Expenditures		\$ 15,344,359	\$ 3,699,677	\$ 13,604,331	-11.34%	\$ 14,898,918	9.52%	\$ 15,665,799	5.15%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 429,574	\$ (1,341,718)	\$ 59,888	-86.06%	\$ 192,293	221.09%	\$ 1,129,490	487.38%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	(260,154)							
Other Uses	7600	-							
Net Sources & Uses		\$ (260,154)	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 169,419	\$ (1,341,718)	\$ 59,888	-64.65%	\$ 192,293	221.09%	\$ 1,129,490	487.38%

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**Fiscal Year 2021-22 First Interim Report
Unrestricted MYP**

Rev. 12/6/2021

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	3,261,275	3,261,275	3,261,275					
Adjustments for Unaudited Actuals	9792		-						
Beg Fund Balance at Unaudited Actuals			3,261,275	3,261,275					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			3,261,275	3,261,275		3,321,163		3,513,455	
Ending Balance	9790	\$ 3,430,694	\$ 1,919,557	\$ 3,321,163	-3.19%	\$ 3,513,455	5.79%	\$ 4,642,946	32.15%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-							
Stores	9712	-							
Prepaid Expenditures	9713	-							
All Others	9719	-							
b. Restricted	9740								
c. Committed									
Committed - Stabilization Arrangements	9750	-							
Committed - Other	9760	-							
d. Assignments	9780	-							
e. Unassigned									
Reserve for Economic Uncertainties	9789	3,430,694							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	-	1,919,557	3,321,163		3,513,455	5.79%	4,642,946	32.15%

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Unrestricted MYP

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DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
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		\$ 163.00		\$ 163.00	
Lottery Unrestricted Estimated Award			\$ 233,913		\$ 252,599	7.99%	\$ 272,788	7.99%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Mandate Block Grant	42,883	-	36,537	-14.80%	38,038	4.11%	42,353	11.34%
2	-							
3	(25)							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 42,858	\$ -	\$ 36,537	-14.75%	\$ 38,038	4.11%	\$ 42,353	11.34%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Ex. Services Reimbursed by District	-							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	

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Fiscal Year 2021-22 First Interim Report
Restricted MYP

Rev. 12/6/2021

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	1,038,167	-	1,091,815	5.17%	1,136,167	4.06%	495,863	-56.36%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	81,251		93,278	14.80%	100,730	7.99%	108,781	7.99%
Other State Revenue	8300-8599	850,993	-	856,359	0.63%	-		-	
Local									
Interest	8660	-							
AB602 Local Special Education Transfer	8792	989,210		941,864	-4.79%	1,017,106	7.99%	1,098,401	7.99%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 2,959,621	\$ -	\$ 2,983,316	0.80%	\$ 2,254,003	-24.45%	\$ 1,703,045	-24.44%
EXPENDITURES									
Certificated Salaries	1000-1999	1,256,047	293,654	1,089,149	-13.29%	1,094,113	0.46%	1,148,819	5.00%
Classified Salaries	2000-2999	136,429	38,681	136,429	0.00%	143,250	5.00%	150,413	5.00%
Benefits	3000-3999	445,896	99,932	376,335	-15.60%	395,152	5.00%	414,910	5.00%
Books & Supplies	4000-4999	74,485	38,163	74,485	0.00%	75,975	2.00%	77,495	2.00%
Contracts & Services	5000-5999	1,306,918	132,711	1,306,918	0.00%	1,333,056	2.00%	1,359,717	2.00%
Capital Outlay	6000-6599	-							
Other Outgo	7100-7299	-							
Debt Service (see Debt Form)	7400-7499	-							
Total Expenditures		\$ 3,219,775	\$ 603,141	\$ 2,983,316	-7.34%	\$ 3,041,546	1.95%	\$ 3,151,354	3.61%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (260,154)	\$ (603,141)	\$ 0		\$ (787,543)		\$ (1,448,309)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	260,154	603,141	(0)		787,543		1,448,309	83.90%
Other Uses	7600	-							
Net Sources & Uses		\$ 260,154	\$ 603,141	\$ (0)		\$ 787,543		\$ 1,448,309	83.90%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ 0	\$ -		\$ -		\$ -	

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Fiscal Year 2021-22 First Interim Report
Restricted MYP

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DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
FUND BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	-	-	-				
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	\$ -	\$ -	\$ -		\$ -		\$ -	
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	-	-	-	-		-	
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							
If Restricted Fund Balances Exist, Identify Balance by Program:								
1 EX. AB602 - Special Education	-							
2	-							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
Ending Restricted Fund Balance	-	-	-		-		-	

Fiscal Year 2021-22 First Interim Report
Restricted MYP

Rev. 12/6/2021

DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 IDEA SPED	202,500		175,250	-13.46%	189,250	7.99%	204,376	7.99%
2 ESSA (Title I-IV)	167,211		226,709	35.58%	257,061	13.39%	291,487	13.39%
3 ESSER II/III	668,456		689,856		689,856			
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
#	-							
Total Federal Awards Budgeted:								
	\$ 1,038,167	\$ -	\$ 1,091,815	\$0.05	\$ 1,136,167	4.06%	\$ 495,863	(\$1)
Lottery Prop 20 Restricted Allocation per ADA								
	\$ 49.00		\$ 65.00		\$ 65.00		\$ 65.00	
Lottery Estimated Prop 20 Restricted Award								
	\$ 81,251		\$ 93,278	14.80%	\$ 100,730	7.99%	\$ 108,781	7.99%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 AB 86 ELO	851,002		856,359	0.63%				
2 Lottery Adjustment	(9)							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:								
	\$ 850,993	\$ -	\$ 856,359	0.63%	\$ -		\$ -	
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1	-							
2	-							
3	-							
4	-							
5	-							

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

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Fiscal Year 2021-22 First Interim Report
Restricted MYP

Rev. 12/6/2021

DESCRIPTION	Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:								
What % of student population is Special Ed	0.00%							
For SELPA services, is the Charter under School District, or a member LEA?								
AB602 Revenue	847,874	-	941,864	11.09%	1,017,106	7.99%	1,098,401	7.99%
Other Special Ed Revenue	-							
Unrestricted Contribution to Special Ed	-							
Total Special Ed Funding	847,874	-	941,864	11.09%	1,017,106	7.99%	1,098,401	7.99%
Special Ed Expenditures	-							

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Fiscal Year 2021-22 First Interim Report
Summary MYP

Rev. 12/6/2021

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	14,796,701	2,249,197	12,771,296	-13.69%	14,176,670	11.00%	15,825,396	11.63%
EPA	8012	317,518	63,556	274,792	-13.46%	296,744	7.99%	320,462	7.99%
State Aid - Prior Year	8019	-	(9,356)	-		-		-	
In Lieu Property Taxes	8096	368,130	-	347,681	-5.55%	327,160	-5.90%	334,290	2.18%
Federal	8100-8299	1,038,167	-	1,091,815	5.17%	1,136,167	4.06%	495,863	-56.36%
State									
Lottery - Unrestricted	8560	248,726	54,464	233,913	-5.96%	252,599	7.99%	272,788	7.99%
Lottery - Prop 20 - Restricted	8560	81,251	-	93,278	14.80%	100,730	7.99%	108,781	7.99%
Other State Revenue	8300-8599	893,851	-	892,896	-0.11%	38,038	-95.74%	42,353	11.34%
Local									
Interest	8660	-	97	-		-		-	
AB602 Local Special Education Transfer	8792	989,210	-	941,864	-4.79%	1,017,106	7.99%	1,098,401	7.99%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 18,733,554	\$ 2,357,959	\$ 16,647,535	-11.14%	\$ 17,345,213	4.19%	\$ 18,498,334	6.65%
EXPENDITURES									
Certificated Salaries	1000-1999	6,302,315	1,708,525	5,848,491	-7.20%	6,540,926	11.84%	6,947,973	6.22%
Classified Salaries	2000-2999	2,818,617	757,306	2,687,617	-4.65%	3,121,997	16.16%	3,263,097	4.52%
Benefits	3000-3999	3,155,343	755,886	2,800,402	-11.25%	2,940,293	5.00%	3,187,308	8.40%
Books & Supplies	4000-4999	1,435,281	303,024	1,289,073	-10.19%	1,314,855	2.00%	1,341,153	2.00%
Contracts & Services	5000-5999	4,706,379	778,077	3,873,147	-17.70%	3,950,610	2.00%	4,029,622	2.00%
Capital Outlay	6000-6599	48,000	-	48,000	0.00%	48,000	0.00%	48,000	0.00%
Other Outgo	7100-7299	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	98,200	-	40,917	-58.33%	23,783	-41.88%	-	
Total Expenditures		\$ 18,564,134	\$ 4,302,817	\$ 16,587,647	-10.65%	\$ 17,940,464	8.16%	\$ 18,817,153	4.89%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
		\$ 169,420	\$ (1,944,858)	\$ 59,888	-64.65%	\$ (595,251)		\$ (318,819)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	603,141	(0)		787,543		1,448,309	83.90%
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ 603,141	\$ (0)		\$ 787,543		\$ 1,448,309	83.90%
NET INCREASE (DECREASE) IN FUND BALANCE									
		\$ 169,420	\$ (1,341,717)	\$ 59,888	-64.65%	\$ 192,293	221.09%	\$ 1,129,490	487.38%

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Fiscal Year 2021-22 First Interim Report
Summary MYP

Rev. 12/6/2021

DESCRIPTION		Adopted Budget 2021-22	First Interim Actual thru October 31, 2021	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	First Interim Projected Budget 2023-24	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	3,261,275	3,261,275	3,261,275	0.00%				
Adjustments for Unaudited Actuals	9792		-	-					
Beg Fund Balance at Unaudited Actuals			3,261,275	3,261,275					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements		-	3,261,275	3,261,275		3,321,163	1.84%	3,513,455	5.79%
Ending Balance	9790	\$ 3,430,694	\$ 1,919,557	\$ 3,321,163	-3.19%	\$ 3,513,455	5.79%	\$ 4,642,946	32.15%

Components of Ending Fund Balance (Budget):

a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted									
	9740	-	-	-		-		-	
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments									
	9780	-	-	-		-		-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	3,430,694	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	-	1,919,557	3,321,163		3,513,455	5.79%	4,642,946	32.15%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		18.48%	44.61%	20.02%		19.58%		24.67%	

Reserve Standard (unless different standard identified in MOU)

If MOU contains a Reserve Standard other than above, enter here

Reserve Standard Met/Not Met

3%

3%

3%

3%

3%

Met

Met

Met

Met

Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage

Unrestricted Deficit Spending Standard

Unrestricted Deficit Spending Standard Met/Not Met

0.0%

36.3%

0.0%

0.0%

0.0%

6.2%

14.9%

6.7%

6.5%

8.2%

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 eliminate the deficit?

DEBT - Multiyear Commitments

Fiscal Year 2021-22 First Interim Report

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

Rev. 12/6/2021

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.

X NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2021 Principal Balance	2021-22 Payment		2022-23 Payment		2023-24 Payment		Object Code(s)
			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		-	-	-	-	-	-	-	
Other Commitments:									
Comments:									

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2021-22 First Interim Cash Flow

Rev. 12/6/2021

			July Actual	% Bud	August Actual	% Bud	September Actual	% Bud	October Actual	% Bud	November Estimated	% Bud	December Estimated	% Bud	January Estimated	% Bud
Beginning Cash Balance			July 1 Cash =													
			1,089,290		1,580,293		2,055,998		2,676,395		3,352,909		3,788,937		3,550,439	
			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals													
REVENUE																
LCFF Sources																
LCFF	8011				560,805	4.39%	560,805	4.39%	1,009,450	7.90%	1,009,450	7.90%	1,009,450	7.90%	1,009,450	7.90%
EPA	8012								63,556	23.13%					63,556	23.13%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096				20,172	5.80%	40,344	11.60%	26,896	7.74%	26,896	7.74%	26,896	7.74%	26,896	7.74%
Federal	8100-8299		42,602	3.90%			459,902	42.12%	53,566	4.91%	53,566	4.91%	53,566	4.91%	53,566	4.91%
State																
Lottery - Unrestricted	8560												58,478	25.00%		
Lottery - Prop 20 - Restricted	8560												23,320	25.00%		
Other State Revenue	8300-8599		425,501	47.65%	53,222	5.96%	53,222	5.96%	53,222	5.96%	-		24,646	2.76%	53,222	5.96%
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792		620	0.07%	49,098	5.21%	53,346	5.66%	88,887	9.44%	88,336	9.38%	88,245	9.37%	88,305	9.38%
Other Local Revenues	8600-8799						-		-		-		-		-	
Total Revenues			\$ 468,723	2.82%	\$ 683,297	4.10%	\$ 1,167,619	7.01%	\$ 1,295,577	7.78%	\$ 1,178,248	7.08%	\$ 1,284,601	7.72%	\$ 1,294,995	7.78%
EXPENDITURES																
Certificated Salaries	1000-1999		306,194	5.24%	478,393	8.18%	534,218	9.13%	531,757	9.09%	513,419	8.78%	507,257	8.67%	521,304	8.91%
Classified Salaries	2000-2999		141,993	5.28%	239,747	8.92%	281,799	10.49%	267,232	9.94%	247,663	9.21%	274,702	10.22%	254,711	9.48%
Benefits	3000-3999		170,058	6.07%	237,586	8.48%	270,702	9.67%	265,805	9.49%	241,324	8.62%	268,003	9.57%	280,773	10.03%
Books & Supplies	4000-4999		263,855	20.47%	86,814	6.73%	85,325	6.62%	103,413	8.02%	56,378	4.37%	42,968	3.33%	78,603	6.10%
Contracts & Services	5000-5999		362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%
Capital Outlay	6000-6599		796	1.66%	796	1.66%	796	1.66%	9,939	20.71%	796	1.66%	796	1.66%	(8,347)	
Other Outgo	7100-7299															
Debt Service (see Debt Form)	7400-7499															
Total Expenditures			\$ 1,244,926	7.51%	\$ 1,405,365	8.47%	\$ 1,534,869	9.25%	\$ 1,540,175	9.29%	\$ 1,421,609	8.57%	\$ 1,455,755	8.78%	\$ 1,489,073	8.98%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS			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	5,857,949	1,802,653	30.77%	1,265,117	21.60%	1,054,991	18.01%	988,456	16.87%	746,732	12.75%				
Prepaid Expenditures	9330															
(Accounts Payable)	9510	(1,571,028)	(261,838)		(261,838)		(261,838)		(261,838)		(261,838)		(261,838)			
(Line of Credit Payments)	9640	-														
(Deferred Revenue)	9650	468,103	468,103	100.00%												
NET PRIOR YEAR TRANSACTIONS			\$ 6,960,874		\$ 1,596,388		\$ 1,526,955		\$ 1,316,829		\$ 1,250,294		\$ 1,008,570		\$ 261,838	
OTHER ADJUSTMENTS (LIST)																
Due To/Froms			(329,182)		(329,182)		(329,182)		(329,182)		(329,182)		(329,182)		(349,182)	
TOTAL MISC. ADJUSTMENTS			\$ (329,182)		\$ (329,182)		\$ (329,182)		\$ (329,182)		\$ (329,182)		\$ (329,182)		\$ (349,182)	
NET REVENUES LESS EXPENDITURES			\$ 491,003		\$ 475,705		\$ 620,397		\$ 676,514		\$ 436,027		\$ (238,498)		\$ (543,260)	
ENDING CASH BALANCE			\$ 1,580,293		\$ 2,055,998		\$ 2,676,395		\$ 3,352,909		\$ 3,788,937		\$ 3,550,439		\$ 3,007,179	

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2021-22 First Interim Cash Flow

Rev. 12/6/2021

		July Actual	% Bud	August Actual	% Bud	September Actual	% Bud	October Actual	% Bud	November Estimated	% Bud	December Estimated	% Bud	January Estimated	% Bud
Beginning Cash Balance	July 1 Cash =	1,089,290		1,580,293		2,055,998		2,676,395		3,352,909		3,788,937		3,550,439	

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2021-22 First Interim Cash Flow

Rev. 12/6/2021

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		3,007,179		2,363,531		2,437,680		2,501,858		2,588,143		2,791,341			
REVENUE															
LCFF Sources															
LCFF	8011	1,009,450	7.90%	1,725,568	13.51%	1,725,568	13.51%	1,725,568	13.51%	1,725,568	13.51%	(299,836)	12,771,296	12,771,296	-
EPA	8012					95,203	34.65%					52,477	274,792	274,792	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	26,896	7.74%	57,712	16.60%	28,856	8.30%	28,856	8.30%	28,856	8.30%	8,405	347,681	347,681	-
Federal	8100-8299	53,566	4.91%	53,566	4.91%	53,566	4.91%	53,566	4.91%	53,566	4.91%	107,217	1,091,815	1,091,815	-
State															
Lottery - Unrestricted	8560			58,478	25.00%					58,478	25.00%	58,478	233,913	233,913	-
Lottery - Prop 20 - Restricted	8560			23,320	25.00%					23,320	25.00%	23,320	93,278	93,278	-
Other State Revenue	8300-8599	-		24,646	2.76%	53,222	5.96%			24,646	2.76%	127,346	892,896	892,896	-
Local															
Interest	8660											-	-	-	-
AB602 Local Special Education Transfer	8792	89,316	9.48%	46,468	4.93%	22,669	2.41%	21,751	2.31%	21,751	2.31%	283,072	941,864	941,864	-
Other Local Revenues	8600-8799	-		-		-		-		-		-	-	-	-
Total Revenues		\$ 1,179,228	7.08%	\$ 1,989,758	11.95%	\$ 1,979,084	11.89%	\$ 1,829,741	10.99%	\$ 1,936,185	11.63%	\$ 360,479	\$ 16,647,535	\$ 16,647,535	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	512,235	8.76%	522,918	8.94%	520,650	8.90%	494,693	8.46%	494,693	8.46%	(89,239)	5,848,491	5,848,491	-
Classified Salaries	2000-2999	245,597	9.14%	276,392	10.28%	265,886	9.89%	153,759	5.72%	153,759	5.72%	(115,624)	2,687,617	2,687,617	-
Benefits	3000-3999	263,200	9.40%	272,586	9.73%	265,152	9.47%	220,184	7.86%	220,184	7.86%	(175,155)	2,800,402	2,800,402	-
Books & Supplies	4000-4999	89,837	6.97%	132,502	10.28%	152,007	11.79%	163,609	12.69%	163,609	12.69%	(129,847)	1,289,073	1,289,073	-
Contracts & Services	5000-5999	362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%	362,029	9.35%	(471,203)	3,873,147	3,873,147	-
Capital Outlay	6000-6599	796	1.66%	-		-		-		-		41,634	48,000	48,000	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499											40,917	40,917	40,917	-
Total Expenditures		\$ 1,473,694	8.88%	\$ 1,566,428	9.44%	\$ 1,565,724	9.44%	\$ 1,394,274	8.41%	\$ 1,394,274	8.41%	\$ (898,517)	\$ 16,587,647	\$ 16,587,647	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											(0)	(0)	(0)	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ (0)	\$ (0)	\$ (0)	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210												5,857,949	-	-
Prepaid Expenditures	9330												-	-	-
(Accounts Payable)	9510												(1,571,028)	-	-
(Line of Credit Payments)	9640												-	-	-
(Deferred Revenue)	9650												468,103	-	-
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 6,960,874	\$ -	-
OTHER ADJUSTMENTS (LIST)															
Due To/Froms		(349,182)		(349,182)		(349,182)		(349,182)		(338,713)			(4,059,715)		
													-		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ (349,182)		\$ (349,182)		\$ (349,182)		\$ (349,182)		\$ (338,713)			\$ (4,059,715)		
NET REVENUES LESS EXPENDITURES		\$ (643,648)		\$ 74,148		\$ 64,178		\$ 86,285		\$ 203,198		\$ 1,258,996	\$ 2,961,047		
ENDING CASH BALANCE		\$ 2,363,531		\$ 2,437,680		\$ 2,501,858		\$ 2,588,143		\$ 2,791,341		\$ 4,050,337			

Ending Fund Balance \$ 3,321,163

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2021-22 First Interim Cash Flow

Rev. 12/6/2021

	February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance	3,007,179		2,363,531		2,437,680		2,501,858		2,588,143		2,791,341			
Ending Cash plus Accruals should equal Ending Fund Balance											\$ 729,174			

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2022-23 First Interim Cash Flow

Rev. 12/6/2021

			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 =		2,791,341		2,922,118		2,838,906		3,107,381		3,700,760		3,545,526	
REVENUE																
LCFF Sources																
LCFF	8011				739,835	5.22%	739,835	5.22%	1,331,703	9.39%	1,331,703	9.39%	1,331,703	9.39%	1,331,703	9.39%
EPA	8012								79,380	26.75%					79,380	26.75%
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096				22,088	6.75%	44,176	13.50%	29,450	9.00%	29,450	9.00%	29,450	9.00%	29,450	9.00%
Federal	8100-8299						459,902	40.48%	60,275	5.31%	60,275	5.31%	60,275	5.31%	60,275	5.31%
State																
Lottery - Unrestricted	8560												63,150	25.00%		
Lottery - Prop 20 - Restricted	8560												25,182	25.00%		
Other State Revenue	8300-8599				47,407	124.63%			-		-					
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792		799	0.08%	63,289	6.22%	68,766	6.76%	114,579	11.27%	113,870	11.20%	113,752	11.18%	113,830	11.19%
Other Local Revenues	8600-8799		-		-		-		-		-		-		-	
Total Revenues			\$ 799	0.00%	\$ 872,619	5.03%	\$ 1,312,679	7.57%	\$ 1,615,387	9.31%	\$ 1,535,298	8.85%	\$ 1,623,512	9.36%	\$ 1,614,638	9.31%
EXPENDITURES																
Certificated Salaries	1000-1999		318,422	4.87%	497,499	7.61%	555,553	8.49%	552,993	8.45%	533,923	8.16%	527,515	8.06%	542,123	8.29%
Classified Salaries	2000-2999		141,993	4.55%	239,747	7.68%	281,799	9.03%	267,232	8.56%	247,663	7.93%	274,702	8.80%	254,711	8.16%
Benefits	3000-3999		181,471	6.17%	253,531	8.62%	288,869	9.82%	283,644	9.65%	257,519	8.76%	285,989	9.73%	299,616	10.19%
Books & Supplies	4000-4999		269,132	20.47%	88,550	6.73%	87,031	6.62%	105,481	8.02%	57,505	4.37%	43,828	3.33%	80,175	6.10%
Contracts & Services	5000-5999		370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%
Capital Outlay	6000-6599		796	1.66%	796	1.66%	796	1.66%	9,939	20.71%	796	1.66%	796	1.66%	(8,347)	
Other Outgo	7100-7299						-									
Debt Service (see Debt Form)	7400-7499															
Total Expenditures			\$ 1,281,856	7.15%	\$ 1,450,164	8.08%	\$ 1,584,090	8.83%	\$ 1,589,331	8.86%	\$ 1,467,448	8.18%	\$ 1,502,871	8.38%	\$ 1,538,320	8.57%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900		65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%
Other Uses	7600															
Net Sources & Uses			\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%
PRIOR YEAR TRANSACTIONS			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	5,042,050	2,030,365	40.27%	1,112,863	22.07%	1,108,415	21.98%	790,407	15.68%						
Prepaid Expenditures	9330															
(Accounts Payable)	9510	1,036,337	345,446	33.33%	345,446	33.33%	345,445	33.33%								
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650															
NET PRIOR YEAR TRANSACTIONS			\$ 4,005,713		\$ 1,684,919		\$ 767,417		\$ 762,970		\$ -		\$ -		\$ -	
OTHER ADJUSTMENTS (LIST)																
Due To/Froms			(338,713)		(338,713)		(288,713)		(288,713)		(288,713)		(218,713)		(218,713)	
TOTAL MISC. ADJUSTMENTS			\$ (338,713)		\$ (338,713)		\$ (288,713)		\$ (288,713)		\$ (288,713)		\$ (218,713)		\$ (218,713)	
NET REVENUES LESS EXPENDITURES			\$ 130,778		\$ (83,212)		\$ 268,475		\$ 593,379		\$ (155,234)		\$ (32,443)		\$ (76,766)	
ENDING CASH BALANCE			\$ 2,922,118		\$ 2,838,906		\$ 3,107,381		\$ 3,700,760		\$ 3,545,526		\$ 3,513,083		\$ 3,436,317	

DATE PREPARED: 12/3/2021

CHARTER NAME: Gorman Learning Center San Bernardino Santa Clarita

2022-23 First Interim Cash Flow

Rev. 12/6/2021

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		3,436,317		3,298,170		3,533,933		3,716,208		3,980,550		4,314,640			
REVENUE															
LCFF Sources															
LCFF	8011	1,331,703	9.39%	1,659,840	11.71%	1,659,840	11.71%	1,659,840	11.71%	1,659,840	11.71%	(600,875)	14,176,670	14,176,670	-
EPA	8012					92,023	31.01%					45,961	296,744	296,744	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	29,450	9.00%	54,809	16.75%	27,404	8.38%	27,404	8.38%	27,404	8.38%	(23,375)	327,160	327,160	-
Federal	8100-8299	60,275	5.31%	60,275	5.31%	60,275	5.31%	60,275	5.31%	60,275	5.31%	133,790	1,136,167	1,136,167	-
State															
Lottery - Unrestricted	8560			63,150	25.00%					63,150	25.00%	63,150	252,599	252,599	-
Lottery - Prop 20 - Restricted	8560			25,182	25.00%					25,182	25.00%	25,182	100,730	100,730	-
Other State Revenue	8300-8599	-		-		-		-		(18,579)		9,210	38,038	38,038	-
Local															
Interest	8660											-	-	-	-
AB602 Local Special Education Transfer	8792	115,133	11.32%	59,899	5.89%	29,222	2.87%	28,039	2.76%	28,039	2.76%	167,889	1,017,106	1,017,106	-
Other Local Revenues	8600-8799	-		-		-		-		-		-	-	-	-
Total Revenues		\$ 1,536,561	8.86%	\$ 1,923,155	11.09%	\$ 1,868,764	10.77%	\$ 1,775,558	10.24%	\$ 1,845,311	10.64%	\$ (179,068)	\$ 17,345,213	\$ 17,345,213	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	532,692	8.14%	543,802	8.31%	541,443	8.28%	514,449	7.87%	514,449	7.87%	366,060	6,540,926	6,540,926	-
Classified Salaries	2000-2999	245,597	7.87%	276,392	8.85%	265,886	8.52%	153,759	4.93%	153,759	4.93%	318,756	3,121,997	3,121,997	-
Benefits	3000-3999	280,864	9.55%	290,880	9.89%	282,947	9.62%	234,961	7.99%	234,961	7.99%	(234,960)	2,940,293	2,940,293	-
Books & Supplies	4000-4999	91,634	6.97%	135,152	10.28%	155,047	11.79%	166,881	12.69%	166,881	12.69%	(132,443)	1,314,855	1,314,855	-
Contracts & Services	5000-5999	370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%	370,041	9.37%	(489,886)	3,950,610	3,950,610	-
Capital Outlay	6000-6599	796	1.66%	-		-		-		-		41,634	48,000	48,000	-
Other Outgo	7100-7299											-	-	-	-
Debt Service (see Debt Form)	7400-7499											23,783	23,783	23,783	-
Total Expenditures		\$ 1,521,624	8.48%	\$ 1,616,268	9.01%	\$ 1,615,365	9.00%	\$ 1,440,092	8.03%	\$ 1,440,092	8.03%	\$ (107,057)	\$ 17,940,464	\$ 17,940,464	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%	65,629	8.33%	0	787,543	787,543	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 65,629	8.33%	\$ 0	\$ 787,543	\$ 787,543	\$ -
PRIOR YEAR TRANSACTIONS															
		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance	
Accounts Receivable	9210												5,042,050	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												1,036,337	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 4,005,713	\$ -	
OTHER ADJUSTMENTS (LIST)															
Due To/Froms		(218,713)		(136,754)		(136,753)		(136,753)		(136,753)			(2,746,717)		
													-		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ (218,713)		\$ (136,754)		\$ (136,753)		\$ (136,753)		\$ (136,753)			\$ (2,746,717)		
NET REVENUES LESS EXPENDITURES		\$ (138,147)		\$ 235,762		\$ 182,275		\$ 264,342		\$ 334,090		\$ (72,011)	\$ 1,451,289		
ENDING CASH BALANCE		\$ 3,298,170		\$ 3,533,933		\$ 3,716,208		\$ 3,980,550		\$ 4,314,640		\$ 4,242,629			

Ending Fund Balance \$ 3,513,455
Ending Cash plus Accruals should equal Ending Fund Balance \$ 729,174