

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL**

**CHARTER SCHOOL PROGRAM AUDIT**

**YEAR ENDED JUNE 30, 2020**



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**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
United Community Center, Inc. -  
Acosta Middle School  
Milwaukee, Wisconsin

### Report on the Financial Schedule

We have audited the accompanying Schedule of Charter School Revenues and Expenses of United Community Center, Inc. - Acosta Middle School for the year ended June 30, 2020 and the related notes to the financial schedule.

### Management's Responsibility for the Financial Schedule

Management is responsible for the preparation and fair presentation of the financial schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial schedule that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on the accompanying financial schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors  
United Community Center, Inc. - Acosta Middle School

**Opinion**

In our opinion, the accompanying Schedule of Charter School Revenues and Expenses referred to above presents fairly, in all material respects, the program revenues and expenses of United Community Center, Inc. - Acosta Middle School for the year ended June 30, 2020, pursuant to the Charter School contract, in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the accompanying financial schedule. The Schedule of Financial Results – Charter School Contract, the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are presented for purposes of additional analysis and are not a required part of the financial schedule. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial schedule. The information has been subjected to the auditing procedures applied in the audit of the financial schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial schedule and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial schedule as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2020 on our consideration of United Community Center, Inc. - Acosta Middle School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of United Community Center, Inc. – Acosta Middle School's internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering United Community Center, Inc. - Acosta Middle School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
October 30, 2020

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
SCHEDULE OF FINANCIAL RESULTS – CHARTER SCHOOL CONTRACT  
YEAR ENDED JUNE 30, 2020**

The School is operated through a partnership with the University of Wisconsin – Milwaukee. A Charter School Contract establishes the roles and responsibilities of each party to the agreement. The Charter School contract requires the following financial results by FTE to be included in the audit:

Schedule 9.1 Total Revenue

Category	Total Revenue	Per Pupil
State per Pupil Aid	\$ 1,652,390	\$ 9,179.94
Special Education	20,473	113.74
Federal Funds	254,075	1,411.53
Grants	640	3.55
Other Donations	16,000	88.89
Other Revenue	7,687	42.70
	\$ 1,951,265	\$ 10,840.35

Schedule 9.2 Federal Revenue

Category	Total Federal Revenue	Per Pupil
Title I	\$ 57,767	\$ 320.93
Title II A / Title IIIA	8,894	49.41
Title IV A	9,000	50.00
Other Federal Funds		
Charter Schools	148,965	827.58
IDEA	29,449	163.61
	\$ 254,075	\$ 1,411.53

Schedule 9.3 Total Expenditures

Category	Total Expenditures	Per Pupil
Instruction	\$ 1,090,616	\$ 6,058.98
Instructional Support	289,395	1,607.75
Pupil Services	250,738	1,392.99
Administration	171,881	954.89
Facilities	268,910	1,493.94
Contract Services	51,659	286.97
Other Expenditures	34,481	191.56
	\$ 2,157,680	\$ 11,987.08

Schedule 9.4 Fund Balance

	July 1	June 30	Difference	Cumulative Fund Balance
June 30, 2019	\$ -	\$ -	\$ -	\$ -
June 29, 2020	-	-	-	-

(Continued)

**UNITED COMMUNITY CENTER, INC.**  
**ACOSTA MIDDLE SCHOOL**  
**SCHEDULE OF FINANCIAL RESULTS – CHARTER SCHOOL CONTRACT**  
**YEAR ENDED JUNE 30, 2020**

Schedule 9.5 Revenue Per Pupil

Year	State/Pupil	Special Education	Federal	Grants	Sponsor Donations	Other Donations	Other	Total
2018-19	\$ 8,832.49	\$ 82.91	\$ 3,344.26	\$ 50.59	\$ -	\$ 81.76	\$ 63.59	\$ 12,455.60
2019-20	9,179.94	113.74	1,411.53	3.55	-	88.89	42.70	10,840.35

Schedule 9.6 Breakout of Federal Revenue

Year	Title I	Title II	Title III	Title IV	Title V	Title VI	Other	Total
2018-19	\$ 81,992.00	\$ 6,738.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 469,795.00	\$ 568,525.00
2019-20	57,767.00	8,894.00	-	9,000.00	-	-	178,414.00	254,075.00

Schedule 9.7 Expenditures per Pupil

Year	Instruction	Instruction Support	Pupil Service	Administration/Board	Facilities	Contracted Services	Debt Service	Other	Total
2018-19	\$ 5,302.79	\$ 2,069.69	\$ 787.39	\$ 704.04	\$ 1,264.62	\$ 290.23	\$ -	\$ 376.74	\$ 10,795.50
2019-20	6,058.98	1,607.75	1,392.99	954.89	1,493.94	286.97	-	191.56	11,987.08

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Grantor Agency/Cluster or Grant Title	Pass-through Agency	Federal CFDA Number	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/19	Cash Received	Accrued (Deferred) Revenue 6/30/20	Total Revenue	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF EDUCATION</b>									
<b>Title I Grants to Local Educational Agencies</b>									
July 1, 2019 - June 30, 2020	WI Department of Public Instruction	84.010	2020-408137-DPI-TIA-141	\$ -	\$ 51,348	\$ 6,419	\$ 57,767	\$ 57,767	\$ -
July 1, 2018 - June 30, 2019	WI Department of Public Instruction		2019-408137-DPI-TIA-141	(4,592)	4,592	-	-	-	-
<b>Special Education - Grants to States</b>									
<b>Special Education Flow-Through</b>									
July 1, 2019 - June 30, 2020	WI Department of Public Instruction	84.027	2020-408137-DPI-IDEA-F-341	-	26,177	3,272	29,449	29,449	-
July 1, 2018 - June 30, 2019	WI Department of Public Instruction		2019-408137-IDEA-FT-341	(27,101)	27,101	-	-	-	-
<b>Charter Schools</b>									
July 1, 2019 - June 30, 2020	WI Department of Public Instruction	84.282	2020-408137-DPI-WCSP1-360	-	51,794	97,171	148,965	148,965	-
July 1, 2018 - June 30, 2019	WI Department of Public Instruction		A360-WSCP-408137	(336,267)	336,267	-	-	-	-
<b>Improving Teacher Quality State Grants</b>									
July 1, 2019 - June 30, 2020	WI Department of Public Instruction	84.367	2020-408137-DPI-TIA-365	-	7,906	988	8,894	8,894	-
<b>Student Support and Academic Enrichment</b>									
July 1, 2019 - June 30, 2020	WI Department of Public Instruction	84.424	2020-408137-DPI-TIVA-DPI-381	-	8,000	1,000	9,000	9,000	-
July 1, 2018 - June 30, 2019	WI Department of Public Instruction		2019-408137-DPI-TIVA-381	(2,500)	2,500	-	-	-	-
Total U.S. Department of Education				(370,460)	515,685	108,850	254,075	254,075	-
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ (370,460)</b>	<b>\$ 515,685</b>	<b>\$ 108,850</b>	<b>\$ 254,075</b>	<b>\$ 254,075</b>	<b>\$ -</b>

See accompanying Notes to Schedules of Federal and State Awards

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2020**

Grantor Agency/State Program Title	Pass-through Agency	State ID Number	State Identifying Number	(Accrued) Deferred Revenue 7/1/19	Cash Received	Accrued (Deferred Revenue) 6/30/20	Revenues	Total Expenditures	Subrecipient Payments
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>									
Special Education and School Age Parents	Direct Program	255.101	408137-100	\$ -	\$ 20,473	\$ -	\$ 20,473	\$ 20,473	\$ -
State Charter Schools Aids	Direct Program	255.109	408137-115	-	1,652,390	-	1,652,390	1,652,390	-
Educator Effective Eval Sys Grants Public	Direct Program	255.940	408137-154	-	640	-	640	640	-
Total Wisconsin Department of Public Instruction				-	1,673,503	-	1,673,503	1,673,503	-
<b>TOTAL STATE AWARDS</b>					\$ -	\$ -	\$ 1,673,503	\$ 1,673,503	\$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards



UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
JUNE 30, 2020

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of Acosta Middle School (the School), a department of United Community Center, Inc. (the Operating Organization). The information in these schedules is presented in accordance with the requirements of the Operating Organization's contract with University of Wisconsin – Milwaukee (the Authorizer) and is presented on the accrual basis of accounting.

The Operating Organization operates on a calendar year, which differs from the School's fiscal year ended June 30, 2020. As a result, the Operating Organization's audit in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the *State Single Audit Guidelines*, includes federal and state programs of the School, and is completed as of December 31st. The Operating Organization's most recent audit in accordance with Uniform Guidance and the *State Single Audit Guidelines* was completed for the year ended December 31, 2019.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
United Community Center, Inc. -  
Acosta Middle School  
Milwaukee, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Community Center, Inc. - Acosta Middle School, which comprise the Schedule of Charter School Revenues and Expenses for the year ended June 30, 2020 and the related notes to the financial statements, and have issued our report thereon dated October 30, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered United Community Center, Inc. - Acosta Middle School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Community Center, Inc. - Acosta Middle School's internal control. Accordingly, we do not express an opinion on the effectiveness of United Community Center, Inc. - Acosta Middle School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


Board of Directors  
United Community Center, Inc. - Acosta Middle School

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether United Community Center, Inc. - Acosta Middle School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
October 30, 2020

**UNITED COMMUNITY CENTER, INC.**  
**ACOSTA MIDDLE SCHOOL**  
**SCHEDULE OF CHARTER SCHOOL REVENUES AND EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	Budget	Actual	Variance	Per Pupil
Revenues:				
Miscellaneous income	\$ -	\$ 7,687	\$ 7,687	\$ 42.70
Support:				
Government grants				
Charter school - State	1,545,110	1,652,390	107,280	9,180
Charter school - Federal	-	148,965	148,965	828
Title I - A	61,013	57,767	(3,246)	321
Title II - A	9,911	8,894	(1,017)	49
Title IV - A	-	9,000	9,000	50
Educator effectiveness	-	640	640	4
Special education / IDEA	19,406	49,922	30,516	277
DOJ safety grant	-	-	-	-
Total government grants	<u>1,635,440</u>	<u>1,927,578</u>	<u>292,138</u>	<u>10,709</u>
Contributions				
Other contributions	78,600	16,000	(62,600)	89
Total support	<u>1,714,040</u>	<u>1,943,578</u>	<u>229,538</u>	<u>10,798</u>
Total revenues and support	<u>1,714,040</u>	<u>1,951,265</u>	<u>237,225</u>	<u>10,840</u>
Expenses:				
Salaries	862,234	1,008,176	(145,942)	5,601
Payroll taxes	69,927	76,858	(6,931)	427
Other benefits	221,128	239,762	(18,634)	1,332
Professional fees	52,496	66,595	(14,099)	370
Field trips	3,720	7,529	(3,809)	42
Staff development/conferences	1,020	14,580	(13,560)	81
Travel	1,200	209	991	1
Printing	3,000	4,538	(1,538)	25
Postage	180	260	(80)	1
Depreciation	139,689	230,373	(90,684)	1,280
Program supplies	96,000	158,438	(62,438)	880
Classroom equipment	6,000	51,287	(45,287)	285
Equipment rental	338	-	338	-
Occupancy	90,438	143,106	(52,668)	795
Fundraising	-	3,342	(3,342)	19
Overhead allocated	131,692	152,627	(20,935)	848
Total expenses	<u>1,679,062</u>	<u>2,157,680</u>	<u>(478,618)</u>	<u>11,987</u>
Change in net assets	<u>\$ 34,978</u>	<u>\$ (206,415)</u>	<u>\$ (241,393)</u>	

See accompanying Notes to Financial Schedule – Charter School Program Audit

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
NOTES TO THE FINANCIAL SCHEDULE –  
CHARTER SCHOOL PROGRAM AUDIT  
JUNE 30, 2020**

**NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

United Community Center, Inc. (the Organization) provides avenues of growth to the Latino community in Milwaukee by providing direct services and by serving as a liaison between various institutions and the Hispanic community. The mission of the Organization is providing programs to Hispanics and near south side residents of all ages in the areas of education, cultural arts, recreation, community development, and health and human services. The Organization assists individuals to achieve their potential by focusing on cultural heritage as a means of strengthening personal development and by promoting high academic standards in all of its educational programs.

Through a partnership with the University of Wisconsin – Milwaukee, the Organization operates Acosta Middle School (the School), a grade 6 - 8 charter school. The Acosta Middle School's enrollment for the year ended June 30, 2020 was 178 on the third Friday in September and 182 on the second Friday in January. The cost per student is based on a full-time equivalency of 180 students for the year ended June 30, 2020.

The Organization operates on a calendar year ended December 31st while the School operates on a fiscal year ended June 30th to coincide with the school year; therefore, the financial schedules contain only the revenues and expenses of the School for the year ended June 30, 2020. Separate audited financial statements of the Organization are available for the year ended December 31, 2019.

**Basis of Accounting**

The financial schedules of the School have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities with revenues and expenses reflected in the period earned or incurred.

**Use of Estimates**

The preparation of financial schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported revenues and expenses. Actual results could differ from those estimates.

**Property and Equipment**

All acquisitions and improvements of property and equipment in excess of \$5,000 are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment is carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets.

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
NOTES TO THE FINANCIAL SCHEDULE –  
CHARTER SCHOOL PROGRAM AUDIT  
JUNE 30, 2020**

**NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition**

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Exchange revenues are recognized over time.

Contributions are recognized as revenue when they are received or unconditionally promised. All contributions are considered available for the School's general programs unless restricted by the donor to support specific programs. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction, depending on the nature of the restrictions. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the School. Contributions of donated property are recorded at their fair market value at the date of the donation. A substantial number of unpaid volunteers have made significant contributions of their time to the operations of the School. The value of these donated services and time is not recognized in the accompanying financial schedules because they do not meet the criteria for recognition.

**Change in Accounting Principle**

For the year ended December 31, 2019, United Community Center, Inc. early adopted Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Our financial statements reflect the application of ASC 606 guidance beginning in 2018. No cumulative-effect adjustment in net assets was recorded because the adoption of ASU 2014-09 did not significantly impact our reported historical revenue.

**UNITED COMMUNITY CENTER, INC.  
ACOSTA MIDDLE SCHOOL  
NOTES TO THE FINANCIAL SCHEDULE –  
CHARTER SCHOOL PROGRAM AUDIT  
JUNE 30, 2020**

**NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Change in Accounting Principle (Continued)**

For the year ended December 31, 2019, United Community Center, Inc. adopted Financial Accounting Standards Board (FASB) ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies when a transfer of cash or other assets received and made qualifies as a contribution or an exchange transaction and establishes criteria for determining whether the asset provider is receiving commensurate value in return for those assets. The ASU also provides guidance for determining whether a contribution is conditional. No cumulative-effect adjustment in net assets was recorded because the adoption of ASU 2018-08 did not significantly impact our reported historical revenue.

**Subsequent Events**

The School has evaluated events and transactions for potential recognition or disclosure in the financial schedules through October 30, 2020 the date on which the financial schedules were available to be issued.

**NOTE 2 GOVERNMENT GRANTS AND STATE AID**

The School receives a significant portion of its funding in the form of government grants from various state agencies, primarily the Wisconsin Department of Public Instruction (DPI).

**NOTE 3 RELATED PARTY TRANSACTIONS**

The School is operated by United Community Center, Inc. Accordingly, the School is allocated general administrative costs of the Organization through the Organization's indirect cost allocation plan. For the year ended June 30, 2020, the School's expenses include indirect costs of \$152,627.

**UNITED COMMUNITY CENTER, INC.**  
**ACOSTA MIDDLE SCHOOL**  
**SCHEDULE OF CHARTER SCHOOL REVENUES AND EXPENSES**  
**YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Variance	Per Pupil
<b>Revenues:</b>				
Student fees	\$ -	\$ 2,355	\$ 2,355	\$ 13.85
Miscellaneous income	-	8,457	8,457	50
<b>Total revenues</b>	<b>-</b>	<b>10,812</b>	<b>10,812</b>	<b>64</b>
<b>Support:</b>				
<b>Government grants</b>				
Charter school - State	1,382,668	1,501,524	118,856	8,832
Charter school - Federal	-	442,694	442,694	2,604
Title I - A	58,359	81,992	23,633	482
Title II - A	18,957	6,738	(12,219)	40
Title IV - A	-	10,000	10,000	59
Educator effectiveness	-	320	320	2
Special education / IDEA	16,331	41,196	24,865	242
DOJ safety grant	-	8,279	8,279	49
<b>Total government grants</b>	<b>1,476,315</b>	<b>2,092,743</b>	<b>616,428</b>	<b>12,310</b>
<b>Contributions</b>				
Other contributions	-	13,900	13,900	82
<b>Total support</b>	<b>1,476,315</b>	<b>2,106,643</b>	<b>630,328</b>	<b>12,392</b>
<b>Total revenues and support</b>	<b>1,476,315</b>	<b>2,117,455</b>	<b>641,140</b>	<b>12,456</b>
<b>Expenses:</b>				
Salaries	762,447	710,126	52,321	4,177
Payroll taxes	60,769	55,187	5,582	325
Other benefits	189,122	140,418	48,704	826
Professional fees	37,050	57,706	(20,656)	339
Field trips	4,050	4,358	(308)	26
Staff development/conferences	1,020	18,742	(17,722)	110
Travel	810	168	642	1
Printing	1,950	1,953	(3)	11
Postage	180	273	(93)	2
Depreciation	92,000	171,146	(79,146)	1,007
Program supplies	54,300	281,531	(227,231)	1,656
Classroom equipment	6,000	123,078	(117,078)	724
Equipment rental	600	-	600	-
Occupancy	66,770	159,824	(93,054)	940
Fundraising	-	3,367	(3,367)	20
Overhead allocated	164,166	107,359	56,807	632
<b>Total expenses</b>	<b>1,441,234</b>	<b>1,835,236</b>	<b>(394,002)</b>	<b>10,796</b>
<b>Change in net assets</b>	<b>\$ 35,081</b>	<b>\$ 282,219</b>	<b>\$ 247,138</b>	