

## Part C—Financial Statement\*

(A financial statement that discloses the costs of administration, instruction and other spending categories for the charter school that is 1) understandable to the general public; 2) that allows comparison of costs to other schools or comparable organizations; and 3) that is in a format required by the department



### Instructions:

- a. Complete the table specific to your operational actual expenses and actual operational funding. for each fiscal year within the school's current charter contract (Year 1 through 4). *\*Please edit the actual year you are referring to in each table (such as FY16 and so forth).*
- b. Input totals for functions 1100 and 2300/2400/2500 (combined) for each year into chart at the end of this section.

## Year 1, FY18, Operational Funds/General Funds - 11000

Function	Function Name	Example of Expenditures by Fund	Amount (in whole dollars)	Percentage (%)
1000	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	1,756,110.18	66%
2100	Student Support	Attendance, Social Workers, Counseling, Ancillary Services, etc.	133,459.21	5%
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0	0%
2300	Central Administration	Governance Council, Executive Administration/School Head Administrator, Community Relations, etc.	145,238.69	6%
2400	School Administration	Office of the Principal	103,345.08	4%
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	62,039.65	2%
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	443,155.71	17%
2700-5999	All Other Function Codes	PED Grant Initiatives, PreK, state grants, Next Gen, CTE, digital technology, extended learning and K5+	0	0%
Grand Total Operational/General Funds 11000			2,643,348.52	100%
Total Operational Funding Revenue 11000			2,757,763.77	96%

## Year 2, FY19, Operational Funds/General Funds - 11000

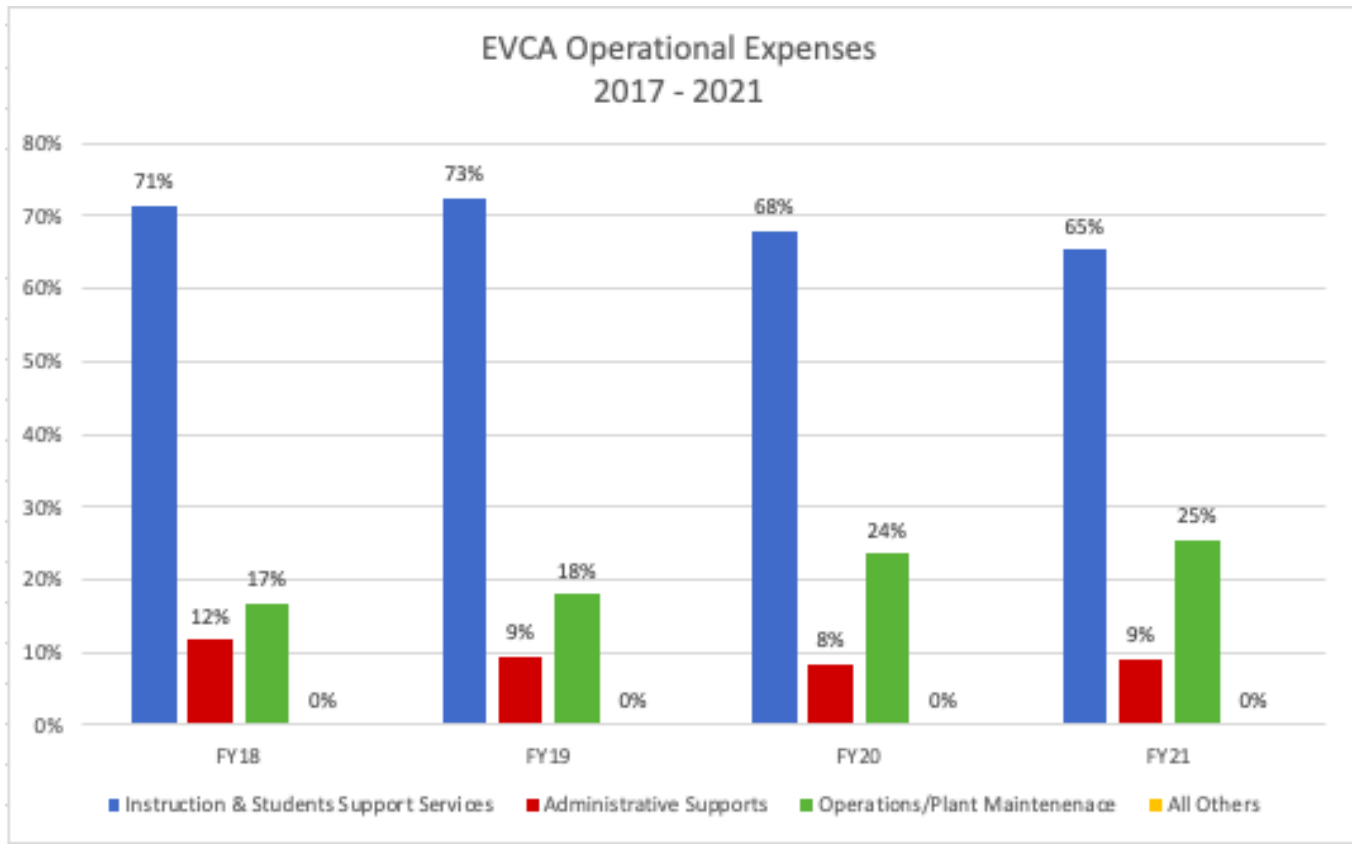
Function	Function Name	Example of Expenditures by Fund	Amount (in whole dollars)	Percentage (%)
1000	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	2,331,161.68	68%
2100	Student Support	Attendance, Social Workers, Counseling, Ancillary Services, etc.	169,567.54	5%
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0	0%
2300	Central Administration	Governance Council, Executive Administration/School Head Administrator, Community Relations, etc.	124,512.66	4%
2400	School Administration	Office of the Principal	136,660.87	4%
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	64,612.05	2%
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	621,852.83	18%
2700-5999	All Other Function Codes	PED Grant Initiatives, PreK, state grants, Next Gen, CTE, digital technology, extended learning and K5+	0	0%
Grand Total Operational/General Funds 11000			3,448,367.63	100%
Total Operational Funding Revenue 11000			3,578,413.08	96%

## Year 3, FY20, Operational Funds/General Funds - 11000

Function	Function Name	Example of Expenditures by Fund	Amount (in whole dollars)	Percentage (%)
1000	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	2,626,452.65	63%
2100	Student Support	Attendance, Social Workers, Counseling, Ancillary Services, etc.	187,877.54	5%
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0	0%
2300	Central Administration	Governance Council, Executive Administration/School Head Administrator, Community Relations, etc.	111,918.82	3%
2400	School Administration	Office of the Principal	187,834.58	4%
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	49,860.05	1%
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	976,198.92	24%
2700-5999	All Other Function Codes	PED Grant Initiatives, PreK, state grants, Next Gen, CTE, digital technology, extended learning and K5+	0	0%
Grand Total Operational/General Funds 11000			4,140,142.56	100%
Total Operational Funding Revenue 11000			4,163,289.67	99%

## Year 4, FY21, Operational Funds/General Funds - 11000

Function	Function Name	Example of Expenditures by Fund	Amount (in whole dollars)	Percentage (%)
1000	Direct Instruction	Teachers, EAs, Instructional Coaches, etc.	2,566,382.30	61%
2100	Student Support	Attendance, Social Workers, Counseling, Ancillary Services, etc.	190,804.90	5%
2200	Instructional Support	Library/Media Services, Instructional-Related Technology, Academic Student Assessment, etc.	0	0%
2300	Central Administration	Governance Council, Executive Administration/School Head Administrator, Community Relations, etc.	129,000.18	3%
2400	School Administration	Office of the Principal	183,117.67	4%
2500	Central Services	Business Manager, Human Resources, Printing, Technology Services, etc.	71,821.23	2%
2600	Maintenance and Operations	Maintenance and Operations of Buildings, Upkeep of Grounds and Vehicles, Security, Safety, Etc.	1,073,245.93	25%
2700-5999	All Other Function Codes	PED Grant Initiatives, PreK, state grants, Next Gen, CTE, digital technology, extended learning and K5+	0	0%
Grand Total Operational/General Funds 11000			4,214,372.21	100%
Total Operational Funding Revenue 11000			4,388,298.72	96%



**Comments on the EVCA Operational Expenses Graph.**

Direct Instruction expenditures have aligned with EVCA’s enrollment. In FY20, due to remote learning during the COVID-19 shut down in the second semester, direct instruction costs decreased because of a decrease in the cost for substitute teachers normally needed to complete the instruction period.

In FY21, the CARES Act awards allowed identified teachers’ salaries and benefits to be allocated to these funds for recovery instruction related to COVID-19. Therefore, the blue “Instruction & Student Support Services” bar in the graph reflects a decrease in the direct instruction function of the operational fund in FY21.

Operations and Plant Maintenance expenditures (the green bar in the graph above) have increased due to the structure of the lease agreement between the EVCA and the EVCA Foundation. The school took occupancy of the new permanent facility in late October 2018. The EVCA Foundation has an amortized schedule for the bond on the building and property which the annual lease agreement follows. The lease payments increased for a variety of reasons related to the new facility. In FY18, the school was in the new facility for only part of the year, whereas in FY19, the school was in the new facility for the entire year. However, in FY19, payments on the principle were deferred as part of the structure of the bonding agreement. These payments began in FY20. Increases from FY20 to FY21 reflect standard bond fluctuations.