



# **Lake View Charter School**

Monthly Financial Presentation – July & August 2021

# LAKE VIEW – July Highlights

- Year-end revenue projections decreased by 2%. (Enrollment adjustment)
- Year-end expense projections decreased by 4%.
- Year-end surplus projected at \$200k.
- Senate Bill-740 Requirements:

- 40/80 Expense Ratio ✓
- 25:1 Pupil-Teacher ratio ✓

Cert.	Instr.
49.2%	82.8%
655,895	193,591

Pupil:Teacher Ratio
17.57 :1

# LAKE VIEW – August Highlights

- Year-end revenue projections decreased by 2%.
- Year-end expense projections decreased by 5%.
- Year-end deficit projected at \$81k.
- Senate Bill-740 Requirements:

- 40/80 Expense Ratio ✓
- 25:1 Pupil-Teacher ratio ✓

Cert.	Instr.
49.2%	84.6%
655,895	309,044

Pupil:Teacher Ratio
17.57 :1

# Attendance and Data Metrics

<b><i>Enrollment &amp; Per Pupil Data</i></b>			
	<b><i><u>Actual</u></i></b>	<b><i><u>Forecast</u></i></b>	<b><i><u>Budget</u></i></b>
<i>Average Enrollment</i>	<i>n/a</i>	<i>602</i>	<i>628</i>
<i>ADA</i>	<i>n/a</i>	<i>590</i>	<i>615</i>
<i>Attendance Rate</i>	<i>n/a</i>	<i>98.0%</i>	<i>98.0%</i>
<i>Unduplicated %</i>	<i>51.5%</i>	<i>51.4%</i>	<i>51.5%</i>
<i>Revenue per ADA</i>		<i>\$11,483</i>	<i>\$11,577</i>
<i>Expenses per ADA</i>		<i>\$11,345</i>	<i>\$11,407</i>

# LAKE VIEW - Revenue

- Revenue variance resulted from adjustment to projected average daily attendance.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Revenue</b>						
State Aid-Rev Limit	\$ 206,989	\$ 199,240	\$ 7,749	\$ 5,698,795	\$ 5,943,501	\$ (244,705)
Federal Revenue	4,432	2,530	1,903	371,569	386,424	(14,855)
Other State Revenue	22,410	12,857	9,553	701,308	789,718	(88,410)
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 233,831</b>	<b>\$ 214,627</b>	<b>\$ 19,205</b>	<b>\$ 6,771,672</b>	<b>\$ 7,119,643</b>	<b>\$ (347,970)</b>

# LAKE VIEW - Expenses

- July and August expenditures below budget as enrollment and staff on-boarding continues.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 413,878	\$ 433,951	\$ 20,074	\$ 2,637,314	\$ 2,746,067	\$ 108,753
Classified Salaries	10,219	18,153	7,934	80,186	108,916	28,730
Benefits	137,156	150,803	13,646	898,276	949,062	50,786
Books and Supplies	168,383	217,342	48,958	1,449,571	1,500,803	51,231
Subagreement Services	76,047	117,914	41,866	728,738	744,598	15,860
Operations	21,280	23,150	1,870	130,947	138,900	7,953
Facilities	-	117	117	583	700	117
Professional Services	75,304	89,747	14,443	629,401	648,411	19,010
Depreciation	-	-	-	-	-	-
Interest	15,370	35,060	19,690	135,172	178,008	42,836
<b>Total Expenses</b>	<b>\$ 917,638</b>	<b>\$ 1,086,236</b>	<b>\$ 168,598</b>	<b>\$ 6,690,189</b>	<b>\$ 7,015,465</b>	<b>\$ 325,276</b>

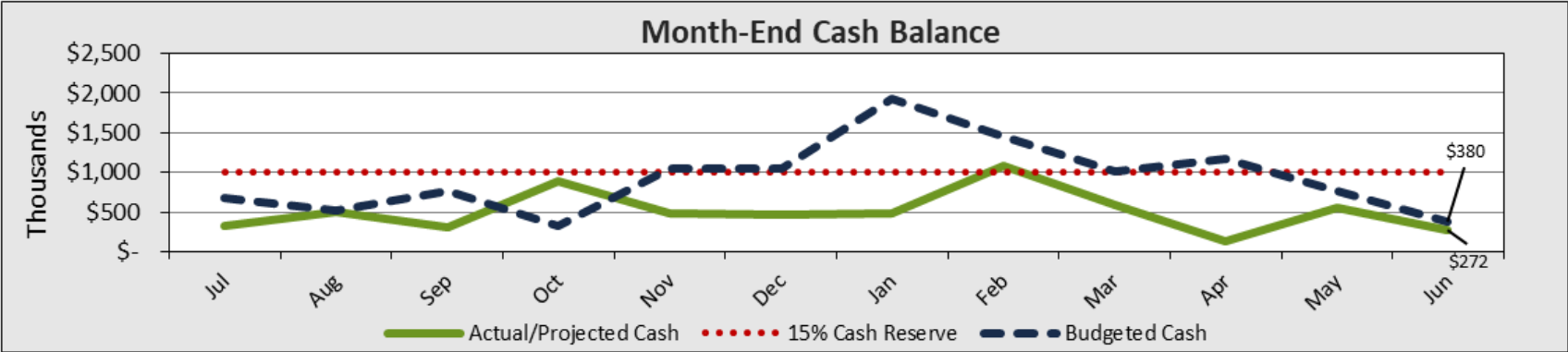
# LAKE VIEW - Fund Balance

- Change in projected surplus consistent with enrollment adjustments.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Total Surplus(Deficit)</b>	\$ (683,807)	\$ (871,609)	\$ 187,802	\$ 81,483	\$ 104,178	\$ (22,694)
Beginning Fund Balance	<u>(24,709)</u>	<u>(24,709)</u>		<u>(24,709)</u>	<u>(24,709)</u>	
<b>Ending Fund Balance</b>	<b><u>\$ (708,516)</u></b>	<b><u>\$ (896,319)</u></b>		<b><u>\$ 56,774</u></b>	<b><u>\$ 79,468</u></b>	
<i>As a % of Annual Expenses</i>	-10.6%	-12.8%		0.8%	1.1%	

# LAKE VIEW - Cash

- No projected concern in cash.
- Year-end cash projected at \$380k.





# LAKE VIEW - Appendix

- Monthly Cash Flow / Forecast 21-22
- Budget vs. Actual- July
- Statement of Financial Position- July
- Statement of Cash Flows- July
- Budget vs. Actual- August
- Statement of Financial Position- August
- Statement of Cash Flows- August
- Check Register
- AP Aging
- Due-To/Due-From Balance

**Lake View Charter School**

**Monthly Cash Flow/Forecast FY21-22**

Revised 9/9/2021

ADA = 589.70



	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 615.00</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	197,854	197,854	356,136	356,136	356,136	356,136	356,136	639,545	639,545	639,545	639,545	639,542	5,374,112	5,617,433	(243,320)
8012 Education Protection Account	-	-	-	29,485	-	-	29,485	-	-	29,485	-	-	29,485	117,940	123,000	(5,060)
8096 In Lieu of Property Taxes	-	9,135	17,591	11,727	11,727	11,727	11,727	11,727	40,461	20,230	20,230	20,230	20,230	206,743	203,068	3,675
	-	206,989	215,445	397,348	367,863	367,863	397,348	367,863	680,006	689,261	659,776	659,776	689,258	5,698,795	5,943,501	(244,705)
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	2,112	3,801	3,801	3,801	3,801	3,801	7,689	7,689	7,689	7,689	7,689	59,560	74,415	(14,855)
8290 Title I, Part A - Basic Low Income	-	-	17,761	-	-	53,282	-	-	-	-	-	-	-	71,043	71,043	-
8291 Title II, Part A - Teacher Quality	-	-	2,999	-	-	8,998	-	-	-	-	-	-	-	11,997	11,997	-
8296 Other Federal Revenue	-	-	-	-	-	224,537	-	-	-	-	-	-	-	224,537	228,969	(4,432)
8299 Prior Year Federal Revenue	-	4,432	-	-	-	-	-	-	-	-	-	-	-	4,432	-	4,432
	-	4,432	22,872	3,801	3,801	290,617	3,801	3,801	7,689	7,689	7,689	7,689	7,689	371,569	386,424	(14,855)
<b>Other State Revenue</b>																
8311 State Special Education	-	14,625	10,453	18,815	18,815	18,815	18,815	18,815	35,139	35,139	35,139	35,139	35,139	294,850	378,225	(83,375)
8550 Mandated Cost	-	-	-	-	-	7,910	-	-	-	-	-	-	-	7,910	7,910	-
8560 State Lottery	-	-	-	-	-	-	20,801	-	-	20,801	-	-	-	117,350	122,385	(5,035)
8598 Prior Year Revenue	-	7,785	-	-	-	-	-	-	-	-	-	-	-	7,785	-	7,785
8599 Other State Revenue	-	-	-	-	-	273,413	-	-	-	-	-	-	-	273,413	281,198	(7,785)
	-	22,410	10,453	18,815	18,815	300,138	39,617	18,815	35,139	55,940	35,139	35,139	110,886	701,308	789,718	(88,410)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	233,831	248,769	419,964	390,479	958,619	440,766	390,479	722,834	752,890	702,604	702,604	807,833	6,771,672	7,119,643	(347,970)
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	144,841	167,574	170,482	170,482	170,482	170,482	170,482	170,482	170,482	170,482	170,482	170,482	-	2,017,235	2,086,717	69,482
1175 Teachers' Extra Duty/Stipends	3,555	8,901	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	-	122,806	110,350	(12,456)
1200 Pupil Support Salaries	14,030	14,206	14,030	14,030	14,030	14,030	14,030	14,030	14,030	14,030	14,030	14,030	-	168,536	168,000	(536)
1300 Administrators' Salaries	26,797	27,223	26,797	26,797	26,797	26,797	26,797	26,797	26,797	26,797	26,797	26,797	-	321,986	300,000	(21,986)
1900 Other Certificated Salaries	6,750	-	-	-	-	-	-	-	-	-	-	-	-	6,750	81,000	74,250
	195,973	217,905	222,344	222,344	222,344	222,344	222,344	222,344	222,344	222,344	222,344	222,344	-	2,637,314	2,746,067	108,753
<b>Classified Salaries</b>																
2400 Clerical and Office Staff Salaries	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	-	48,774	43,730	(5,044)
2900 Other Classified Salaries	861	1,229	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	-	31,412	65,186	33,774
	4,926	5,294	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	-	80,186	108,916	28,730
<b>Benefits</b>																
3101 STRS	32,318	36,021	35,428	35,428	35,428	35,428	35,428	35,428	35,428	35,428	35,428	35,428	-	422,624	437,174	14,550
3301 OASDI	305	328	454	454	454	454	454	454	454	454	454	454	-	5,176	6,753	1,577
3311 Medicare	2,811	3,134	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	-	39,275	41,397	2,123
3401 Health and Welfare	23,786	38,509	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	262,295	255,000	(7,295)
3501 State Unemployment	2,446	1,080	1,214	1,214	1,214	1,214	6,071	4,857	2,428	1,214	1,214	1,214	-	25,382	26,019	637
3601 Workers' Compensation	2,061	(7,315)	3,218	3,218	3,218	3,218	3,218	3,218	3,218	3,218	3,218	3,218	-	26,926	39,970	13,044
3901 Other Benefits	687	984	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	11,493	-	116,599	142,749	26,150
	64,415	72,741	75,141	75,141	75,141	75,141	79,998	78,783	76,355	75,141	75,141	75,141	-	898,276	949,062	50,786
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	8,451	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	-	72,265	76,577	4,312
4200 Books and Reference Materials	-	5,861	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	-	24,945	22,900	(2,045)
4302 School Supplies	21,888	51,507	86,373	102,499	60,549	91,357	66,964	95,217	152,187	154,969	77,845	13,380	-	974,734	1,122,152	147,417
4305 Software	6,793	21,570	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	-	100,077	86,940	(13,137)
4310 Office Expense	-	29	225	225	225	225	225	225	225	225	225	225	-	2,279	2,700	421
4400 Noncapitalized Equipment	43,984	8,300	21,368	25,358	14,980	22,601	16,567	23,556	37,650	38,338	19,258	3,310	-	275,270	189,534	(85,736)
	72,664	95,719	123,427	143,542	91,215	129,644	99,217	134,459	205,523	208,994	112,789	32,376	-	1,449,571	1,500,803	51,231

**Lake View Charter School**

**Monthly Cash Flow/Forecast FY21-22**

Revised 9/9/2021

ADA = 589.70



	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5102 Special Education	3,870	16,806	21,308	21,308	21,308	21,308	21,308	21,308	21,308	21,308	21,308	21,308	-	233,759	229,700	(4,059)
5106 Other Educational Consultants	4,589	6,296	21,648	25,689	15,175	22,897	16,783	23,864	38,143	38,840	19,510	3,353	-	236,788	247,441	10,653
5107 Instructional Services	22,243	22,243	21,370	21,370	21,370	21,370	21,370	21,370	21,370	21,370	21,370	21,370	-	258,191	267,458	9,266
	30,702	45,345	64,326	68,368	57,854	65,576	59,462	66,543	80,821	81,519	62,189	46,032	-	728,738	744,598	15,860
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	304	-	-	-	-	-	-	-	-	-	-	-	304	-	(304)
5300 Dues & Memberships	-	6,768	750	750	750	750	750	750	750	750	750	750	-	14,268	9,400	(4,868)
5400 Insurance	5,661	7,025	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	-	97,686	106,300	8,614
5900 Communications	500	668	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	-	15,668	19,600	3,932
5901 Postage and Shipping	121	233	267	267	267	267	267	267	267	267	267	267	-	3,021	3,600	579
	6,282	14,998	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	-	130,947	138,900	7,953
<b>Facilities, Repairs and Other Leases</b>																
5610 Repairs and Maintenance	-	-	58	58	58	58	58	58	58	58	58	58	-	583	700	117
	-	-	58	58	58	58	58	58	58	58	58	58	-	583	700	117
<b>Professional/Consulting Services</b>																
5802 Audit & Taxes	-	-	-	4,400	4,400	4,400	-	-	-	-	-	-	-	13,200	12,000	(1,200)
5803 Legal	-	934	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	-	55,017	59,500	4,483
5804 Professional Development	-	50	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	-	18,381	21,997	3,616
5805 General Consulting	-	600	833	833	833	833	833	833	833	833	833	833	-	8,933	10,000	1,067
5806 Special Activities/Field Trips	263	1,317	2,390	2,836	1,675	2,528	1,853	2,635	4,211	4,288	2,154	370	-	26,518	19,793	(6,725)
5807 Bank Charges	607	468	900	900	900	900	900	900	900	900	900	900	-	10,076	11,300	1,224
5809 Other taxes and fees	35	30	392	392	392	392	392	392	392	392	392	392	-	3,982	2,900	(1,082)
5810 Payroll Service Fee	405	884	-	-	-	-	-	-	-	-	-	-	-	1,288	-	(1,288)
5811 Management Fee	32,608	32,708	31,246	31,246	31,246	31,246	31,246	31,246	31,246	31,246	31,246	31,246	-	377,775	392,051	14,276
5812 District Oversight Fee	-	4,140	4,309	7,947	7,357	7,357	7,947	7,357	13,600	13,785	13,196	13,196	13,785	113,976	118,870	4,894
5815 Public Relations/Recruitment	255	-	-	-	-	-	-	-	-	-	-	-	-	255	-	(255)
	34,173	41,131	47,311	55,795	54,045	54,897	50,412	50,604	58,423	58,685	55,962	54,178	13,785	629,401	648,411	19,010
<b>Depreciation</b>																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Interest</b>																
7438 Interest Expense	4,859	10,511	21,784	43,489	-	-	-	43,489	-	-	11,040	-	-	135,172	178,008	42,836
	4,859	10,511	21,784	43,489	-	-	-	43,489	-	-	11,040	-	-	135,172	178,008	42,836
<b>Total Expenses</b>	<b>413,994</b>	<b>503,644</b>	<b>572,354</b>	<b>626,700</b>	<b>518,620</b>	<b>565,623</b>	<b>529,454</b>	<b>614,244</b>	<b>661,488</b>	<b>664,703</b>	<b>557,486</b>	<b>448,092</b>	<b>13,785</b>	<b>6,690,189</b>	<b>7,015,465</b>	<b>325,276</b>
<b>Monthly Surplus (Deficit)</b>	<b>(413,994)</b>	<b>(269,812)</b>	<b>(323,585)</b>	<b>(206,736)</b>	<b>(128,141)</b>	<b>392,996</b>	<b>(88,688)</b>	<b>(223,765)</b>	<b>61,346</b>	<b>88,187</b>	<b>145,118</b>	<b>254,511</b>	<b>794,048</b>	<b>81,484</b>	<b>104,178</b>	<b>(22,694)</b>

**Lake View Charter School**

**Monthly Cash Flow/Forecast FY21-22**

Revised 9/9/2021

ADA = 589.70



	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>														1.2%		
Monthly Surplus (Deficit)	(413,994)	(269,812)	(323,585)	(206,736)	(128,141)	392,996	(88,688)	(223,765)	61,346	88,187	145,118	254,511	794,048	81,484		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	83,271	1,016,190	-	-	-	-	374,047	-	-	-	-	-	(807,833)	665,675		
Grants and Contributions Rec.	7,985	6,796	-	-	-	-	-	-	-	-	-	-	-	14,780		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	35,953	11,068	-	-	-	-	-	-	-	-	-	-	-	47,021		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	15,232	(4,535)	-	-	-	-	-	-	-	-	-	-	13,785	24,483		
Accrued Expenses	78,812	(51,531)	-	-	-	-	-	-	-	-	-	-	-	27,281		
Other Liabilities	-	-	-	-	-	(136,706)	-	-	-	-	-	-	-	(136,706)		
Deferred Revenue	(257,514)	28,770	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	590,300	544,600	544,600	1,087,227	-	-	-	1,087,225	-	-	276,000	-	-	4,129,952		
Payments on Factoring	(8,700)	(1,109,844)	(422,881)	(291,800)	(273,300)	(273,300)	(272,300)	(272,300)	(543,614)	(543,614)	-	(543,614)	-	(4,555,266)		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>131,345</b>	<b>171,702</b>	<b>(201,866)</b>	<b>588,691</b>	<b>(401,441)</b>	<b>(17,011)</b>	<b>13,059</b>	<b>591,160</b>	<b>(482,268)</b>	<b>(455,427)</b>	<b>421,118</b>	<b>(289,102)</b>				
Cash, Beginning of Month	202,203	333,548	505,249	303,383	892,074	490,633	473,623	486,681	1,077,841	595,574	140,147	561,265				
<b>Cash, End of Month</b>	<b>333,548</b>	<b>505,249</b>	<b>303,383</b>	<b>892,074</b>	<b>490,633</b>	<b>473,623</b>	<b>486,681</b>	<b>1,077,841</b>	<b>595,574</b>	<b>140,147</b>	<b>561,265</b>	<b>272,162</b>				

Cert.	Instr.
49.2%	84.6%
655,895	309,044

Pupil:Teacher Ratio
17.57 :1

Lake View Charter School

Budget vs Actual

For the period ended July 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	YTD Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617,433
Education Protection Account	-	-	-	-	-	-	123,000
In Lieu of Property Taxes	-	-	-	-	-	-	203,068
Total State Aid - Revenue Limit	-	-	-	-	-	-	5,943,501
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	74,415
Title I, Part A - Basic Low Income	-	-	-	-	-	-	71,043
Title II, Part A - Teacher Quality	-	-	-	-	-	-	11,997
Other Federal Revenue	-	-	-	-	-	-	228,969
Total Federal Revenue	-	-	-	-	-	-	386,424
Other State Revenue							
State Special Education	-	-	-	-	-	-	378,225
Mandated Cost	-	-	-	-	-	-	7,910
State Lottery	-	-	-	-	-	-	122,385
Other State Revenue	-	-	-	-	-	-	281,198
Total Other State Revenue	-	-	-	-	-	-	789,718
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,119,643</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	\$ 144,841	\$ 168,025	\$ 23,184	\$ 144,841	\$ 168,025	\$ 23,184	\$ 2,086,717
Teachers' Extra Duty/Stipends	3,555	-	(3,555)	3,555	-	(3,555)	110,350
Pupil Support Salaries	14,030	14,000	(30)	14,030	14,000	(30)	168,000
Administrators' Salaries	26,797	25,000	(1,797)	26,797	25,000	(1,797)	300,000
Other Certificated Salaries	6,750	6,750	-	6,750	6,750	-	81,000
Total Certificated Salaries	195,973	213,775	17,802	195,973	213,775	17,802	2,746,067
Classified Salaries							
Clerical and Office Staff Salaries	4,065	3,644	(420)	4,065	3,644	(420)	43,730
Other Classified Salaries	861	5,432	4,571	861	5,432	4,571	65,186
Total Classified Salaries	4,926	9,076	4,151	4,926	9,076	4,151	108,916
Benefits							
State Teachers' Retirement System, certificated positions	32,318	34,033	1,714	32,318	34,033	1,714	437,174
OASDI/Medicare/Alternative, certificated positions	305	563	257	305	563	257	6,753
Medicare/Alternative, certificated positions	2,811	3,231	420	2,811	3,231	420	41,397
Health and Welfare Benefits, certificated positions	23,786	21,250	(2,536)	23,786	21,250	(2,536)	255,000
State Unemployment Insurance, certificated positions	2,446	1,301	(1,145)	2,446	1,301	(1,145)	26,019
Workers' Compensation Insurance, certificated positions	2,061	3,120	1,059	2,061	3,120	1,059	39,970
Other Benefits, certificated positions	687	11,143	10,455	687	11,143	10,455	142,749
Total Benefits	64,415	74,640	10,225	64,415	74,640	10,225	949,062
Books & Supplies							
Textbooks and Core Materials	-	6,381	6,381	-	6,381	6,381	76,577
Books and Reference Materials	-	1,908	1,908	-	1,908	1,908	22,900
School Supplies	21,888	8,604	(13,284)	21,888	8,604	(13,284)	1,122,152
Software	6,793	7,245	452	6,793	7,245	452	86,940
Office Expense	-	225	225	-	225	225	2,700
Noncapitalized Equipment	43,984	1,453	(42,530)	43,984	1,453	(42,530)	189,534
Total Books & Supplies	72,664	25,817	(46,847)	72,664	25,817	(46,847)	1,500,803
Subagreement Services							
Special Education	3,870	19,142	15,272	3,870	19,142	15,272	229,700
Other Educational Consultants	4,589	1,897	(2,692)	4,589	1,897	(2,692)	247,441
Instructional Services	22,243	22,288	45	22,243	22,288	45	267,458
Total Subagreement Services	30,702	43,327	12,625	30,702	43,327	12,625	744,598
Operations & Housekeeping							
Dues & Memberships	-	783	783	-	783	783	9,400
Insurance	5,661	8,858	3,197	5,661	8,858	3,197	106,300
Communications	500	1,633	1,133	500	1,633	1,133	19,600
Postage and Shipping	121	300	179	121	300	179	3,600
Total Operations & Housekeeping	6,282	11,575	5,293	6,282	11,575	5,293	138,900
Facilities, Repairs & Other Leases							
Repairs and Maintenance	-	58	58	-	58	58	700
Total Facilities, Repairs & Other Leases	-	58	58	-	58	58	700
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	12,000
Legal	-	4,958	4,958	-	4,958	4,958	59,500
Professional Development	-	1,833	1,833	-	1,833	1,833	21,997
General Consulting	-	833	833	-	833	833	10,000
Special Activities/Field Trips	263	152	(111)	263	152	(111)	19,793
Bank Charges	607	942	334	607	942	334	11,300
Other Taxes and Fees	35	242	207	35	242	207	2,900
Payroll Service Fee	405	-	(405)	405	-	(405)	-
Management Fee	32,608	32,671	63	32,608	32,671	63	392,051
District Oversight Fee	-	-	-	-	-	-	118,870
Public Relations/Recruitment	255	-	(255)	255	-	(255)	-
Total Professional/Consulting Services	34,173	41,631	7,458	34,173	41,631	7,458	648,411
Interest							
Interest Expense	4,859	35,060	30,201	4,859	35,060	30,201	178,008
Total Interest	4,859	35,060	30,201	4,859	35,060	30,201	178,008
<b>Total Expenses</b>	<b>\$ 413,994</b>	<b>\$ 454,960</b>	<b>\$ 40,965</b>	<b>\$ 413,994</b>	<b>\$ 454,960</b>	<b>\$ 40,965</b>	<b>\$ 7,015,465</b>
<b>Change in Net Assets</b>	<b>(413,994)</b>	<b>(454,960)</b>	<b>40,965</b>	<b>(413,994)</b>	<b>(454,960)</b>	<b>40,965</b>	<b>104,178</b>
Net Assets, Beginning of Period	524,247			524,247			
<b>Net Assets, End of Period</b>	<b>\$ 110,253</b>			<b>\$ 110,253</b>			

## Lake View Charter School

### Statement of Financial Position

July 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 333,548	\$ 202,203	\$ 131,345	65%
Accounts Receivable	6,796	14,780	(7,985)	-54%
Public Funding Receivable	1,589,373	1,672,645	(83,271)	-5%
Factored Receivable	(1,824,526)	(1,242,926)	(581,600)	47%
Due To/From Related Parties	260,901	260,901	-	0%
Prepaid Expenses	69,815	105,768	(35,953)	-34%
<b>Total Current Assets</b>	<b>435,907</b>	<b>1,013,370</b>	<b>(577,464)</b>	<b>-57%</b>
<b>Long-Term Assets</b>				
Deposits	75,000	75,000	-	0%
<b>Total Long Term Assets</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0%</b>
<b>Total Assets</b>	<b>\$ 510,907</b>	<b>\$ 1,088,370</b>	<b>\$ (577,464)</b>	<b>-53%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 108,402	\$ 93,170	\$ 15,232	16%
Accrued Liabilities	251,266	172,454	78,812	46%
Deferred Revenue	40,986	298,500	(257,514)	-86%
<b>Total Current Liabilities</b>	<b>400,654</b>	<b>564,124</b>	<b>(163,469)</b>	<b>-29%</b>
<b>Total Liabilities</b>	<b>400,654</b>	<b>564,124</b>	<b>(163,469)</b>	<b>-29%</b>
<b>Net Assets</b>	<b>110,253</b>	<b>524,247</b>	<b>(413,994)</b>	<b>-79%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 510,907</b>	<b>\$ 1,088,370</b>	<b>\$ (577,464)</b>	<b>-53%</b>

## Lake View Charter School

### Statement of Cash Flows

For the period ended July 31, 2021

	Month Ended 07/31/21	YTD Ended 07/31/21
<b>Cash Flows from Operating Activities</b>		
Changes in Net Assets	\$ (413,994)	\$ (413,994)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	83,271	83,271
Grants, Contributions & Pledges Receivable	589,585	589,585
Prepaid Expenses	35,953	35,953
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	15,232	15,232
Accrued Expenses	78,812	78,812
Deferred Revenue	(257,514)	(257,514)
<b>Total Cash Flows from Operating Activities</b>	<b>131,345</b>	<b>131,345</b>
Change in Cash & Cash Equivalents	131,345	131,345
Cash & Cash Equivalents, Beginning of Period	202,203	202,203
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 333,548</b>	<b>\$ 333,548</b>



Lake View Charter School

Budget vs Actual

For the period ended August 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	YTD Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 197,854	\$ 190,956	\$ 6,898	\$ 197,854	\$ 190,956	\$ 6,898	\$ 5,617,433
Education Protection Account	-	-	-	-	-	-	123,000
In Lieu of Property Taxes	9,135	8,284	851	9,135	8,284	851	203,068
Total State Aid - Revenue Limit	206,989	199,240	7,749	206,989	199,240	7,749	5,943,501
Federal Revenue							
Special Education - Entitlement	-	2,530	(2,530)	-	2,530	(2,530)	74,415
Title I, Part A - Basic Low Income	-	-	-	-	-	-	71,043
Title II, Part A - Teacher Quality	-	-	-	-	-	-	11,997
Other Federal Revenue	-	-	-	-	-	-	228,969
Prior Year Federal Revenue	4,432	-	4,432	4,432	-	4,432	-
Total Federal Revenue	4,432	2,530	1,903	4,432	2,530	1,903	386,424
Other State Revenue							
State Special Education	14,625	12,857	1,768	14,625	12,857	1,768	378,225
Mandated Cost	-	-	-	-	-	-	7,910
State Lottery	-	-	-	-	-	-	122,385
Prior Year Revenue	7,785	-	7,785	7,785	-	7,785	-
Other State Revenue	-	-	-	-	-	-	281,198
Total Other State Revenue	22,410	12,857	9,553	22,410	12,857	9,553	789,718
<b>Total Revenues</b>	<b>\$ 233,831</b>	<b>\$ 214,627</b>	<b>\$ 19,205</b>	<b>\$ 233,831</b>	<b>\$ 214,627</b>	<b>\$ 19,205</b>	<b>\$ 7,119,643</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	\$ 167,574	\$ 174,427	\$ 6,852	\$ 312,415	\$ 342,451	\$ 30,036	\$ 2,086,717
Teachers' Extra Duty/Stipends	8,901	-	(8,901)	12,456	-	(12,456)	110,350
Pupil Support Salaries	14,206	14,000	(206)	28,236	28,000	(236)	168,000
Administrators' Salaries	27,223	25,000	(2,223)	54,020	50,000	(4,020)	300,000
Other Certificated Salaries	-	6,750	6,750	6,750	13,500	6,750	81,000
Total Certificated Salaries	217,905	220,177	2,272	413,878	433,951	20,074	2,746,067
Classified Salaries							
Clerical and Office Staff Salaries	4,065	3,644	(420)	8,129	7,288	(841)	43,730
Other Classified Salaries	1,229	5,432	4,203	2,090	10,864	8,774	65,186
Total Classified Salaries	5,294	9,076	3,783	10,219	18,153	7,934	108,916
Benefits							
State Teachers' Retirement System, certificated positions	36,021	35,052	(968)	68,339	69,085	746	437,174
OASDI/Medicare/Alternative, certificated positions	328	563	235	634	1,125	492	6,753
Medicare/Alternative, certificated positions	3,134	3,324	190	5,946	6,556	610	41,397
Health and Welfare Benefits, certificated positions	38,509	21,250	(17,259)	62,295	42,500	(19,795)	255,000
State Unemployment Insurance, certificated positions	1,080	1,301	221	3,526	2,602	(924)	26,019
Workers' Compensation Insurance, certificated positions	(7,315)	3,210	10,525	(5,254)	6,329	11,583	39,970
Other Benefits, certificated positions	984	11,463	10,479	1,671	22,605	20,934	142,749
Total Benefits	72,741	76,162	3,421	137,156	150,803	13,646	949,062
Books & Supplies							
Textbooks and Core Materials	8,451	6,381	(2,070)	8,451	12,763	4,312	76,577
Books and Reference Materials	5,861	1,908	(3,953)	5,861	3,817	(2,045)	22,900
School Supplies	51,507	150,368	98,861	73,395	158,972	85,577	1,122,152
Software	21,570	7,245	(14,325)	28,363	14,490	(13,873)	86,940
Office Expense	29	225	196	29	450	421	2,700
Noncapitalized Equipment	8,300	25,397	17,097	52,284	26,851	(25,433)	189,534
Total Books & Supplies	95,719	191,525	95,806	168,383	217,342	48,958	1,500,803
Subagreement Services							
Special Education	16,806	19,142	2,336	20,675	38,283	17,608	229,700
Other Educational Consultants	6,296	33,157	26,861	10,886	35,054	24,168	247,441
Instructional Services	22,243	22,288	45	44,487	44,576	90	267,458
Total Subagreement Services	45,345	74,587	29,241	76,047	117,914	41,866	744,598
Operations & Housekeeping							
Auto and Travel	304	-	(304)	304	-	(304)	-
Dues & Memberships	6,768	783	(5,985)	6,768	1,567	(5,201)	9,400
Insurance	7,025	8,858	1,833	12,686	17,717	5,030	106,300
Communications	668	1,633	965	1,168	3,267	2,099	19,600
Postage and Shipping	233	300	67	354	600	246	3,600
Total Operations & Housekeeping	14,998	11,575	(3,423)	21,280	23,150	1,870	138,900
Facilities, Repairs & Other Leases							
Repairs and Maintenance	-	58	58	-	117	117	700
Total Facilities, Repairs & Other Leases	-	58	58	-	117	117	700
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	12,000
Legal	934	4,958	4,024	934	9,917	8,983	59,500
Professional Development	50	1,833	1,783	50	3,666	3,616	21,997
General Consulting	600	833	233	600	1,667	1,067	10,000
Special Activities/Field Trips	1,317	2,652	1,335	1,580	2,804	1,224	19,793
Bank Charges	468	942	473	1,076	1,883	808	11,300
Other Taxes and Fees	30	242	212	65	483	418	2,900
Payroll Service Fee	884	-	(884)	1,288	-	(1,288)	-
Management Fee	32,708	32,671	(37)	65,317	65,342	25	392,051
District Oversight Fee	4,140	3,985	(155)	4,140	3,985	(155)	118,870
Public Relations/Recruitment	-	-	-	255	-	(255)	-
Total Professional/Consulting Services	41,131	48,116	6,985	75,304	89,747	14,443	648,411
Interest							
Interest Expense	10,511	-	(10,511)	15,370	35,060	19,690	178,008
Total Interest	10,511	-	(10,511)	15,370	35,060	19,690	178,008
<b>Total Expenses</b>	<b>\$ 503,644</b>	<b>\$ 631,276</b>	<b>\$ 127,632</b>	<b>\$ 917,638</b>	<b>\$ 1,086,236</b>	<b>\$ 168,598</b>	<b>\$ 7,015,465</b>
<b>Change in Net Assets</b>	<b>(269,812)</b>	<b>(416,649)</b>	<b>146,837</b>	<b>(683,807)</b>	<b>(871,609)</b>	<b>187,802</b>	<b>104,178</b>
Net Assets, Beginning of Period	(438,703)			(24,709)			
<b>Net Assets, End of Period</b>	<b>\$ (708,516)</b>			<b>\$ (708,516)</b>			



## Lake View Charter School

### Statement of Financial Position

August 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 505,249	\$ 202,203	\$ 303,047	150%
Accounts Receivable	-	14,780	(14,780)	-100%
Public Funding Receivable	420,586	1,520,048	(1,099,461)	-72%
Factored Receivable	(1,259,282)	(1,242,926)	(16,356)	1%
Prepaid Expenses	58,746	105,768	(47,021)	-44%
<b>Total Current Assets</b>	<b>(274,700)</b>	<b>599,872</b>	<b>(874,572)</b>	<b>-146%</b>
<b>Long-Term Assets</b>				
Deposits	75,000	75,000	-	0%
<b>Total Long Term Assets</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0%</b>
<b>Total Assets</b>	<b>\$ (199,700)</b>	<b>\$ 674,872</b>	<b>\$ (874,572)</b>	<b>-130%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 103,867	\$ 93,170	\$ 10,697	11%
Accrued Liabilities	194,594	167,313	27,281	16%
Deferred Revenue	210,355	439,099	(228,744)	-52%
<b>Total Current Liabilities</b>	<b>508,816</b>	<b>699,582</b>	<b>(190,765)</b>	<b>-27%</b>
<b>Total Liabilities</b>	<b>508,816</b>	<b>699,582</b>	<b>(190,765)</b>	<b>-27%</b>
<b>Net Assets</b>	<b>(708,516)</b>	<b>(24,709)</b>	<b>(683,807)</b>	<b>2767%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ (199,700)</b>	<b>\$ 674,872</b>	<b>\$ (874,572)</b>	<b>-130%</b>

## Lake View Charter School

### Statement of Cash Flows

For the period ended August 31, 2021

	Month Ended 08/31/21	YTD Ended 08/31/21
<b>Cash Flows from Operating Activities</b>		
Changes in Net Assets	\$ (269,812)	\$ (683,807)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	1,016,190	1,099,461
Grants, Contributions & Pledges Receivable	(558,448)	31,136
Prepaid Expenses	11,068	47,021
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(4,535)	10,697
Accrued Expenses	(51,531)	27,281
Deferred Revenue	28,770	(228,744)
<b>Total Cash Flows from Operating Activities</b>	<b>171,702</b>	<b>303,047</b>
Change in Cash & Cash Equivalents	171,702	303,047
Cash & Cash Equivalents, Beginning of Period	333,548	202,203
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 505,249</b>	<b>\$ 505,249</b>

Lake View Charter School

Check Register

For the period ended August 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
11358	Sequoia Grove Charter Alliance	8/4/2021	\$ 44,486.50
11359	All About Learning Press, Inc.	8/5/2021	443.50
11360	Apollo Academy of Music	8/5/2021	35.00
11361	Beautiful Feet Books, Inc.	8/5/2021	617.16
11362	Bitsbox	8/5/2021	128.85
11363	California School Boards Association - CSB	8/5/2021	2,455.00
11364	Charter Impact, Inc.	8/5/2021	10,565.00
11365	Clarksville Charter School	8/5/2021	2,359.80
11366	Dino Lingo Inc	8/5/2021	119.00
11367	Eat2Explore	8/5/2021	164.70
11368	Elemental Science	8/5/2021	382.75
11369	Full Circle Speech Therapy	8/5/2021	1,420.00
11370	Global Teletherapy	8/5/2021	384.00
11371	Growing Healthy Children Therapy Services, Inc.	8/5/2021	1,775.50
11372	Hands 4 Building, LLC	8/5/2021	147.99
11373	Honest History Co	8/5/2021	265.18
11374	Institute for Excellence in Writing	8/5/2021	193.25
11375	Julie Haycock	8/5/2021	121.00
11376	LEGO Education	8/5/2021	501.51
11377	Math-U-See Inc.	8/5/2021	199.00
11378	Monarch River Academy	8/5/2021	441.56
11379	Oak Meadow Inc.	8/5/2021	2,470.76
11380	Peace Hill Press, Inc. dba Well Trained Mind Press	8/5/2021	154.34
11381	VOID	VOID	VOID
11382	Rainbow Resource Center	8/5/2021	3,306.08
11383	Sequoia Grove Charter Alliance	8/5/2021	52,817.12
11384	Starfall Education Foundation	8/5/2021	35.00
11385	Teaching Textbooks	8/5/2021	55.08
11386	The Cottonwood School	8/5/2021	5,135.19
11387	Timberdoodle.com	8/5/2021	271.59
11388	Winship Community School	8/5/2021	5,925.34
11389	All About Learning Press, Inc.	8/13/2021	158.70
11390	Billie Adkins	8/13/2021	150.00
11391	Bright Thinker	8/13/2021	1,104.17
11392	Charter Impact, Inc.	8/13/2021	285.25
11393	Elemental Science	8/13/2021	111.39
11394	Evan-Moor	8/13/2021	251.13
11395	Generation Genius, Inc	8/13/2021	125.00
11396	Glad Donahue	8/13/2021	150.00
11397	Haynes Family of Programs	8/13/2021	290.00
11398	Jessica Coombs	8/13/2021	150.00
11399	Lindsay Mower	8/13/2021	150.00
11400	Miaplaza Inc.	8/13/2021	198.00
11401	Outside the Box Creation	8/13/2021	134.82
11402	Ramsey Solutions	8/13/2021	147.46
11403	Singapore Math, Inc.	8/13/2021	142.70
11404	Teaching Textbooks	8/13/2021	129.24
11405	Wonder Crate	8/13/2021	637.27
11406	PenServ Plan Services, Inc.	8/17/2021	2,321.35
11407	All About Learning Press, Inc.	8/20/2021	356.35
11408	VOID	VOID	VOID
11409	Amazon Capital Services	8/20/2021	2,539.79
11410	Charter Impact, Inc.	8/20/2021	291.96
11411	CybrSchool LLC	8/20/2021	3,000.00
11412	Eat2Explore	8/20/2021	530.40
11413	Feather River Charter School	8/20/2021	335.72

Lake View Charter School  
 Check Register

For the period ended August 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
11414	Global Teletherapy	8/20/2021	15,225.50
11415	Jennifer McQuarrie	8/20/2021	216.33
11416	Law Offices of Young Minney & Corr LLP	8/20/2021	717.67
11417	Learning Without Tears	8/20/2021	56.78
11418	McColgan & Associates Inc	8/20/2021	236.25
11419	Moving Beyond the Page	8/20/2021	572.75
11420	Mr D. Math	8/20/2021	197.00
11421	Rainbow Resource Center	8/20/2021	1,086.12
11422	Singapore Math, Inc.	8/20/2021	59.29
11423	TalkBox.Mom	8/20/2021	113.27
11424	Teaching Textbooks	8/20/2021	184.32
11425	PenServ Plan Services, Inc.	8/25/2021	3,497.38
11426	VOID	VOID	VOID
11427	VOID	VOID	VOID
11428	VOID	VOID	VOID
11429	Amazon Capital Services	8/26/2021	8,184.87
11430	Board On Track Inc	8/26/2021	4,995.00
11431	BookShark	8/26/2021	1,174.65
11432	Charter Impact, Inc.	8/26/2021	100.00
11433	Homeschool Planet	8/26/2021	149.90
11434	LEGO Education	8/26/2021	123.28
11435	Moving Beyond the Page	8/26/2021	218.90
11436	Thinkwell Corporation	8/26/2021	251.36
11437	WriteShop	8/26/2021	54.54
ACH	Sequoia Grove Charter Alliance	8/10/2021	1.00
ACH	Sequoia Grove Charter Alliance	8/12/2021	9,177.66
ACH	Sequoia Grove Charter Alliance	8/12/2021	14,993.30
ACH	Sequoia Grove Charter Alliance	8/12/2021	2,970.64
ACH	Sequoia Grove Charter Alliance	8/12/2021	5,874.94
ACH	Sequoia Grove Charter Alliance	8/13/2021	4,600.00
ACH	Sequoia Grove Charter Alliance	8/13/2021	567.88
ACH	Sequoia Grove Charter Alliance	8/13/2021	1,991.88
ACH	Sequoia Grove Charter Alliance	8/20/2021	336.00
ACH	Sequoia Grove Charter Alliance	8/20/2021	128.67
ACH	Sequoia Grove Charter Alliance	8/20/2021	2,069.25
ACH	Sequoia Grove Charter Alliance	8/20/2021	95.41
ACH	Sequoia Grove Charter Alliance	8/26/2021	1,200.00
ACH	Sequoia Grove Charter Alliance	8/26/2021	5,682.62
ACH	Sequoia Grove Charter Alliance	8/26/2021	539.82
ACH	Sequoia Grove Charter Alliance	8/26/2021	<u>7,241.68</u>

Total Disbursements issued in August \$ 245,953.36

Lake View Charter School

Accounts Payable Aging

August 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Christina Slates	SLAT041421	4/14/2021	4/14/2021	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ 30.00
Sequoia Grove Charter Alliance	9939	6/3/2021	6/3/2021	850.00	-	-	-	-	850.00
Sequoia Grove Charter Alliance	INV259356	6/5/2021	6/5/2021	910.00	-	-	-	-	910.00
Provenance	5021	5/13/2021	6/14/2021	30,224.69	-	-	-	-	30,224.69
Sequoia Grove Charter Alliance	4027259	7/22/2021	7/22/2021	584.25	-	-	-	-	584.25
Winship Community School	wcs072321	7/23/2021	7/23/2021	5,925.34	-	-	-	-	5,925.34
Sequoia Grove Charter Alliance	6018	7/27/2021	7/27/2021	90.30	-	-	-	-	90.30
Sequoia Grove Charter Alliance	9CB-77042	7/27/2021	7/27/2021	595.98	-	-	-	-	595.98
Sequoia Grove Charter Alliance	INV45514	8/5/2021	8/5/2021	1,344.00	-	-	-	-	1,344.00
Sequoia Grove Charter Alliance	6014	8/6/2021	8/6/2021	232.22	-	-	-	-	232.22
McRuffy Press, LLC	6100	8/11/2021	8/11/2021	97.20	-	-	-	-	97.20
McRuffy Press, LLC	6101	8/11/2021	8/11/2021	113.20	-	-	-	-	113.20
Sequoia Grove Charter Alliance	6016	8/12/2021	8/12/2021	70.00	-	-	-	-	70.00
SchoolMate	IN000555663	7/16/2021	8/15/2021	285.30	-	-	-	-	285.30
Charter Impact, Inc.	PR081521	8/15/2021	8/15/2021	373.28	-	-	-	-	373.28
Growing Minds LLC	33431-USD	8/16/2021	8/16/2021	149.00	-	-	-	-	149.00
Sequoia Grove Charter Alliance	6010	8/16/2021	8/16/2021	547.34	-	-	-	-	547.34
Sequoia Grove Charter Alliance	6022	8/18/2021	8/18/2021	769.44	-	-	-	-	769.44
CharterSafe	35987	8/18/2021	8/18/2021	(9,376.14)	-	-	-	-	(9,376.14)
BookShark	31147442	7/28/2021	8/27/2021	291.72	-	-	-	-	291.72
Sequoia Grove Charter Alliance	6059	8/31/2021	8/31/2021	1,485.82	-	-	-	-	1,485.82
Sequoia Grove Charter Alliance	6097	8/31/2021	8/31/2021	3,075.84	-	-	-	-	3,075.84
SchoolMate	IN000555667	7/16/2021	9/1/2021	561.60	-	-	-	-	561.60
SchoolMate	IN000555892	7/20/2021	9/1/2021	202.00	-	-	-	-	202.00
SchoolMate	IN000555906	7/20/2021	9/1/2021	1,226.50	-	-	-	-	1,226.50
SchoolMate	IN000557290	7/27/2021	9/1/2021	1,303.25	-	-	-	-	1,303.25
SchoolMate	IN000555659	7/16/2021	9/1/2021	240.55	-	-	-	-	240.55
Yosemite Valley Charter School	8321Lake	8/3/2021	9/2/2021	1,103.37	-	-	-	-	1,103.37
Evan-Moor	INV320846	8/5/2021	9/4/2021	99.99	-	-	-	-	99.99
Evan-Moor	INV321108	8/9/2021	9/8/2021	32.15	-	-	-	-	32.15
Feather River Charter School	6009	8/9/2021	9/8/2021	83.77	-	-	-	-	83.77
Feather River Charter School	6012	8/9/2021	9/8/2021	76.34	-	-	-	-	76.34
Feather River Charter School	6015	8/9/2021	9/8/2021	46.42	-	-	-	-	46.42
Clarksville Charter School	6001	8/9/2021	9/8/2021	510.30	-	-	-	-	510.30
Clarksville Charter School	6004	8/9/2021	9/8/2021	10.50	-	-	-	-	10.50
Clarksville Charter School	6007	8/9/2021	9/8/2021	45.63	-	-	-	-	45.63
Clarksville Charter School	6010	8/9/2021	9/8/2021	765.77	-	-	-	-	765.77
Clarksville Charter School	6013	8/9/2021	9/8/2021	492.48	-	-	-	-	492.48
Singapore Math, Inc.	429793	8/9/2021	9/8/2021	41.88	-	-	-	-	41.88
Singapore Math, Inc.	429835	8/9/2021	9/8/2021	105.74	-	-	-	-	105.74
Singapore Math, Inc.	430335	8/10/2021	9/9/2021	39.74	-	-	-	-	39.74
Singapore Math, Inc.	430344	8/10/2021	9/9/2021	105.74	-	-	-	-	105.74
Singapore Math, Inc.	430351	8/10/2021	9/9/2021	158.61	-	-	-	-	158.61
All About Learning Press, Inc.	907522	8/10/2021	9/9/2021	181.75	-	-	-	-	181.75
All About Learning Press, Inc.	907524	8/10/2021	9/9/2021	208.75	-	-	-	-	208.75
All About Learning Press, Inc.	907525	8/10/2021	9/9/2021	220.70	-	-	-	-	220.70

Lake View Charter School

Accounts Payable Aging

August 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Honest History Co	7943	8/10/2021	9/9/2021	95.30	-	-	-	-	95.30
Feather River Charter School	6018	8/10/2021	9/9/2021	75.00	-	-	-	-	75.00
Feather River Charter School	6020	8/10/2021	9/9/2021	29.40	-	-	-	-	29.40
Art of Problem Solving	221104	8/10/2021	9/9/2021	156.32	-	-	-	-	156.32
Timberdoodle.com	369438	8/10/2021	9/9/2021	302.98	-	-	-	-	302.98
Rainbow Resource Center	4566151	8/11/2021	9/10/2021	73.01	-	-	-	-	73.01
Rainbow Resource Center	4566172	8/11/2021	9/10/2021	55.07	-	-	-	-	55.07
Rainbow Resource Center	4566186	8/11/2021	9/10/2021	61.56	-	-	-	-	61.56
Rainbow Resource Center	4566200	8/11/2021	9/10/2021	204.11	-	-	-	-	204.11
Rainbow Resource Center	4566214	8/11/2021	9/10/2021	188.43	-	-	-	-	188.43
Rainbow Resource Center	4566226	8/11/2021	9/10/2021	28.57	-	-	-	-	28.57
Rainbow Resource Center	4566244	8/11/2021	9/10/2021	65.65	-	-	-	-	65.65
Rainbow Resource Center	4566250	8/11/2021	9/10/2021	21.47	-	-	-	-	21.47
Rainbow Resource Center	4566264	8/11/2021	9/10/2021	93.76	-	-	-	-	93.76
Learning Without Tears	INV120297	8/11/2021	9/10/2021	19.32	-	-	-	-	19.32
Nicole the Math Lady, LLC	3289	8/11/2021	9/10/2021	99.00	-	-	-	-	99.00
Teaching Textbooks	36306	8/12/2021	9/11/2021	165.40	-	-	-	-	165.40
Clarksville Charter School	6019	8/12/2021	9/11/2021	20.25	-	-	-	-	20.25
Teaching Textbooks	36332	8/13/2021	9/12/2021	55.08	-	-	-	-	55.08
Teaching Textbooks	36333	8/13/2021	9/12/2021	55.08	-	-	-	-	55.08
Teaching Textbooks	38368	8/13/2021	9/12/2021	165.40	-	-	-	-	165.40
All About Learning Press, Inc.	907713	8/16/2021	9/15/2021	144.90	-	-	-	-	144.90
All About Learning Press, Inc.	907714	8/16/2021	9/15/2021	208.75	-	-	-	-	208.75
All About Learning Press, Inc.	907715	8/16/2021	9/15/2021	124.60	-	-	-	-	124.60
All About Learning Press, Inc.	907716	8/16/2021	9/15/2021	144.90	-	-	-	-	144.90
Singapore Math, Inc.	431536	8/16/2021	9/15/2021	131.64	-	-	-	-	131.64
Starfall Education Foundation	5101-1197-5197	8/16/2021	9/15/2021	35.00	-	-	-	-	35.00
Institute for Excellence in Writing	807793	8/16/2021	9/15/2021	37.29	-	-	-	-	37.29
Eat2Explore	101074	8/16/2021	9/15/2021	164.70	-	-	-	-	164.70
Eat2Explore	101075	8/16/2021	9/15/2021	129.75	-	-	-	-	129.75
Beautiful Feet Books, Inc.	15150	8/16/2021	9/15/2021	238.39	-	-	-	-	238.39
Beautiful Feet Books, Inc.	15155	8/16/2021	9/15/2021	271.50	-	-	-	-	271.50
Rainbow Resource Center	4571376	8/16/2021	9/15/2021	39.05	-	-	-	-	39.05
Rainbow Resource Center	4571425	8/16/2021	9/15/2021	39.05	-	-	-	-	39.05
Rainbow Resource Center	4571456	8/16/2021	9/15/2021	39.05	-	-	-	-	39.05
Rainbow Resource Center	4571463	8/16/2021	9/15/2021	201.44	-	-	-	-	201.44
Rainbow Resource Center	4571562	8/16/2021	9/15/2021	179.32	-	-	-	-	179.32
Rainbow Resource Center	4571573	8/16/2021	9/15/2021	72.19	-	-	-	-	72.19
Rainbow Resource Center	4571677	8/16/2021	9/15/2021	281.37	-	-	-	-	281.37
Rainbow Resource Center	4571688	8/16/2021	9/15/2021	233.21	-	-	-	-	233.21
Rainbow Resource Center	4571720	8/16/2021	9/15/2021	107.52	-	-	-	-	107.52
Rainbow Resource Center	4571784	8/16/2021	9/15/2021	130.45	-	-	-	-	130.45
Rainbow Resource Center	4571810	8/16/2021	9/15/2021	265.02	-	-	-	-	265.02
Rainbow Resource Center	4571822	8/16/2021	9/15/2021	166.38	-	-	-	-	166.38
Rainbow Resource Center	4571840	8/16/2021	9/15/2021	166.38	-	-	-	-	166.38
Rainbow Resource Center	4571848	8/16/2021	9/15/2021	89.47	-	-	-	-	89.47
Rainbow Resource Center	4571868	8/16/2021	9/15/2021	89.47	-	-	-	-	89.47



Lake View Charter School

Accounts Payable Aging

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Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Rainbow Resource Center	4571888	8/16/2021	9/15/2021	225.65	-	-	-	-	225.65
Rainbow Resource Center	4571900	8/16/2021	9/15/2021	71.52	-	-	-	-	71.52
Rainbow Resource Center	4571907	8/16/2021	9/15/2021	23.76	-	-	-	-	23.76
Rainbow Resource Center	4574731	8/17/2021	9/16/2021	147.34	-	-	-	-	147.34
Rainbow Resource Center	4574736	8/17/2021	9/16/2021	39.05	-	-	-	-	39.05
Rainbow Resource Center	4574779	8/17/2021	9/16/2021	60.24	-	-	-	-	60.24
Elemental Science	IN-3602	8/17/2021	9/16/2021	73.69	-	-	-	-	73.69
Institute for Excellence in Writing	812019	8/17/2021	9/16/2021	13.51	-	-	-	-	13.51
Joshua Hegg	1015	8/17/2021	9/16/2021	175.00	-	-	-	-	175.00
Honest History Co	7998	8/17/2021	9/16/2021	76.20	-	-	-	-	76.20
MEL Science U.S., LLC	LW2021081701	8/17/2021	9/16/2021	300.84	-	-	-	-	300.84
Teaching Textbooks	38448	8/17/2021	9/16/2021	43.08	-	-	-	-	43.08
Teaching Textbooks	38449	8/17/2021	9/16/2021	43.08	-	-	-	-	43.08
Teaching Textbooks	38450	8/17/2021	9/16/2021	67.08	-	-	-	-	67.08
Teaching Textbooks	38451	8/17/2021	9/16/2021	67.08	-	-	-	-	67.08
Teaching Textbooks	38452	8/17/2021	9/16/2021	67.08	-	-	-	-	67.08
Teaching Textbooks	38453	8/17/2021	9/16/2021	55.08	-	-	-	-	55.08
Teaching Textbooks	38454	8/17/2021	9/16/2021	67.08	-	-	-	-	67.08
Teaching Textbooks	38455	8/17/2021	9/16/2021	55.08	-	-	-	-	55.08
Teaching Textbooks	38508	8/18/2021	9/17/2021	165.40	-	-	-	-	165.40
Teaching Textbooks	38509	8/18/2021	9/17/2021	200.40	-	-	-	-	200.40
Teaching Textbooks	38510	8/18/2021	9/17/2021	75.45	-	-	-	-	75.45
HBCO LLC	1225701	8/18/2021	9/17/2021	280.00	-	-	-	-	280.00
HBCO LLC	1225702	8/18/2021	9/17/2021	280.00	-	-	-	-	280.00
Learning Without Tears	INV121478	8/19/2021	9/18/2021	50.26	-	-	-	-	50.26
Moving Beyond the Page	257766	8/19/2021	9/18/2021	160.39	-	-	-	-	160.39
Moving Beyond the Page	257767	8/19/2021	9/18/2021	47.93	-	-	-	-	47.93
Rainbow Resource Center	4578983	8/19/2021	9/18/2021	35.92	-	-	-	-	35.92
Peace Hill Press, Inc. dba Well Trained N	54409	8/20/2021	9/19/2021	119.09	-	-	-	-	119.09
History Unboxed LLC	wc-11666HU	8/20/2021	9/19/2021	675.00	-	-	-	-	675.00
History Unboxed LLC	wc-11679HU	8/20/2021	9/19/2021	670.80	-	-	-	-	670.80
History Unboxed LLC	wc-11680HU	8/20/2021	9/19/2021	373.50	-	-	-	-	373.50
History Unboxed LLC	wc-11681HU	8/20/2021	9/19/2021	65.41	-	-	-	-	65.41
Lake Elementary School District	21-02	8/23/2021	9/22/2021	40,005.79	-	-	-	-	40,005.79
KiwiCo, Inc	AUG-21-LAKE-1	8/15/2021	9/29/2021	2,272.47	-	-	-	-	2,272.47
Amazon Capital Services	1LY9-PN67-CLJX	8/16/2021	10/15/2021	31.10	-	-	-	-	31.10
Amazon Capital Services	1LY9-PN67-DTVT	8/16/2021	10/15/2021	90.58	-	-	-	-	90.58
Amazon Capital Services	1QCF-9NVF-1CY7	8/16/2021	10/15/2021	113.85	-	-	-	-	113.85
Amazon Capital Services	1QCF-9NVF-3WM9	8/16/2021	10/15/2021	50.41	-	-	-	-	50.41
Amazon Capital Services	1TR7-1WKG-7RVH	8/16/2021	10/15/2021	126.40	-	-	-	-	126.40
Amazon Capital Services	11QX-WX79-DRWC	8/16/2021	10/15/2021	38.81	-	-	-	-	38.81
Amazon Capital Services	1GR1-3FLP-D7Y7	8/16/2021	10/15/2021	106.68	-	-	-	-	106.68
Amazon Capital Services	1GXK-3LQL-67DN	8/17/2021	10/16/2021	6.24	-	-	-	-	6.24
Amazon Capital Services	17Q3-WNLV-CTPD	8/17/2021	10/16/2021	158.69	-	-	-	-	158.69
Amazon Capital Services	196V-YVTN-9MD4	8/17/2021	10/16/2021	11.79	-	-	-	-	11.79
Amazon Capital Services	1HYX-1PFR-J4XR	8/17/2021	10/16/2021	7.50	-	-	-	-	7.50
Amazon Capital Services	1HYX-1PFR-JV4Q	8/17/2021	10/16/2021	108.31	-	-	-	-	108.31

Lake View Charter School

Accounts Payable Aging

August 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Amazon Capital Services	1JH9-FPKR-6NTW	8/17/2021	10/16/2021	31.64	-	-	-	-	31.64
Amazon Capital Services	1KG4-3QM1-11HV	8/17/2021	10/16/2021	26.86	-	-	-	-	26.86
Amazon Capital Services	1KG4-3QM1-3DDQ	8/17/2021	10/16/2021	21.45	-	-	-	-	21.45
Amazon Capital Services	1KG4-3QM1-7DQM	8/17/2021	10/16/2021	110.89	-	-	-	-	110.89
Amazon Capital Services	1LFP-6JXY-1J16	8/17/2021	10/16/2021	56.16	-	-	-	-	56.16
Amazon Capital Services	1LFP-6JXY-697T	8/17/2021	10/16/2021	37.53	-	-	-	-	37.53
Amazon Capital Services	1VMY-TKJN-9JFT	8/17/2021	10/16/2021	74.78	-	-	-	-	74.78
Amazon Capital Services	1R69-9NWP-4XHG	8/17/2021	10/16/2021	51.35	-	-	-	-	51.35
Amazon Capital Services	1TPH-J1FX-9QQF	8/17/2021	10/16/2021	107.90	-	-	-	-	107.90
Amazon Capital Services	1QCF-9NVF-9DC7	8/17/2021	10/16/2021	5.94	-	-	-	-	5.94
Amazon Capital Services	1MMD-YY4R-6YQH	8/17/2021	10/16/2021	60.67	-	-	-	-	60.67
Amazon Capital Services	1W1L-JGRP-6L1D	8/17/2021	10/16/2021	75.08	-	-	-	-	75.08
Amazon Capital Services	1W1L-JGRP-RKVF	8/18/2021	10/17/2021	23.00	-	-	-	-	23.00
Amazon Capital Services	1MMD-YY4R-HJF6	8/18/2021	10/17/2021	90.41	-	-	-	-	90.41
Amazon Capital Services	1NQR-QVG6-D6HJ	8/18/2021	10/17/2021	32.18	-	-	-	-	32.18
Amazon Capital Services	1TPH-J1FX-HTRR	8/18/2021	10/17/2021	402.54	-	-	-	-	402.54
Amazon Capital Services	1TQ7-7XML-L6VN	8/18/2021	10/17/2021	108.60	-	-	-	-	108.60
Amazon Capital Services	1VMY-TKJN-FK34	8/18/2021	10/17/2021	34.12	-	-	-	-	34.12
Amazon Capital Services	1VMY-TKJN-FT1W	8/18/2021	10/17/2021	102.03	-	-	-	-	102.03
Amazon Capital Services	1VMY-TKJN-NTGK	8/18/2021	10/17/2021	9.65	-	-	-	-	9.65
Amazon Capital Services	1FKW-YVDJ-GNXP	8/18/2021	10/17/2021	11.12	-	-	-	-	11.12
Amazon Capital Services	1KDL-VRKT-JPC1	8/18/2021	10/17/2021	58.88	-	-	-	-	58.88
Amazon Capital Services	196V-YVTN-G6W1	8/18/2021	10/17/2021	58.47	-	-	-	-	58.47
Amazon Capital Services	196V-YVTN-PFH6	8/18/2021	10/17/2021	88.60	-	-	-	-	88.60
Amazon Capital Services	1HC6-XX1N-CJ4H	8/18/2021	10/17/2021	405.38	-	-	-	-	405.38
Amazon Capital Services	1HC6-XX1N-CWNW	8/18/2021	10/17/2021	60.86	-	-	-	-	60.86
Amazon Capital Services	11RD-KFD6-DQG3	8/18/2021	10/17/2021	104.46	-	-	-	-	104.46
Amazon Capital Services	11RD-KFD6-FHPN	8/18/2021	10/17/2021	75.08	-	-	-	-	75.08
Amazon Capital Services	1HC6-XX1N-XFKD	8/19/2021	10/18/2021	77.48	-	-	-	-	77.48
Amazon Capital Services	1CYV-64QF-43LK	8/19/2021	10/18/2021	163.05	-	-	-	-	163.05
Amazon Capital Services	1D73-41K9-3MPW	8/19/2021	10/18/2021	125.83	-	-	-	-	125.83
Amazon Capital Services	1F4K-4KHK-369G	8/19/2021	10/18/2021	19.49	-	-	-	-	19.49
Amazon Capital Services	1KG4-3QM1-W1G6	8/19/2021	10/18/2021	77.89	-	-	-	-	77.89
Amazon Capital Services	1KX4-V1YC-3MY1	8/19/2021	10/18/2021	84.02	-	-	-	-	84.02
Amazon Capital Services	1P6X-FJHG-3RW9	8/19/2021	10/18/2021	165.12	-	-	-	-	165.12
Amazon Capital Services	1QQC-FTD1-1CGL	8/19/2021	10/18/2021	56.12	-	-	-	-	56.12
Amazon Capital Services	1QQW-NPL7-43MD	8/19/2021	10/18/2021	155.21	-	-	-	-	155.21
LEGO Education	1190470482	8/19/2021	10/18/2021	203.61	-	-	-	-	203.61
Amazon Capital Services	11QF-7176-3QWV	8/19/2021	10/18/2021	121.00	-	-	-	-	121.00
<b>Total Outstanding Payables in August</b>				<b>\$ 103,867.32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,867.32</b>



## Lake View Charter School

*Due (To)/From All Inspire Charter School Locations*

For the period ended August 31, 2021

	<b>Account Balance</b>
Due (to)/from Inspire Charter Services	\$ 260,901.09
Bad Debt Allowance - IFR	<u>(260,901.09)</u>
<b>Total Due (to)/from Balance</b>	<b><u><u>\$ -</u></u></b>