



# **Lake View Charter School**

Monthly Financial Presentation

July 2022

# LAKE VIEW – Fiscal Highlights

- Large Increases in Funding from the Governor’s Budget
- Enrollment slightly higher than budget 716 actual through July vs. 710 Budgeted
- Year-end surplus projected at \$706.9K
- Senate Bill-740 Requirements:

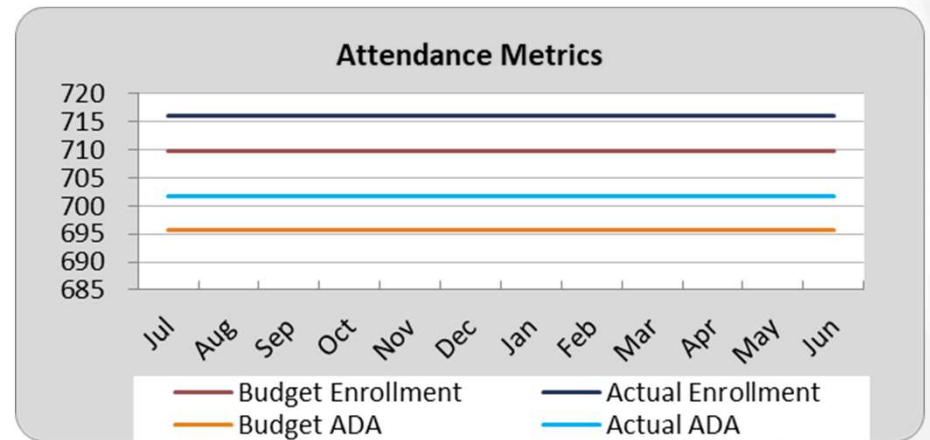
- 40/80 Expense Ratio ✓
- 25:1 Pupil-Teacher ratio ✓

Cert.	Instr.
50.7%	82.5%
971,721	224,952

Pupil:Teacher Ratio	
18.96	:1

# Attendance and Data Metrics

<b>Enrollment &amp; Per Pupil Data</b>			
	<b><u>Actual</u></b>	<b><u>Forecast</u></b>	<b><u>Budget</u></b>
Average Enrollment	716	716	710
ADA	702	702	696
Attendance Rate	98.0%	98.0%	98.0%
Unduplicated %	57.6%	57.6%	57.6%
Revenue per ADA		\$12,933	\$12,099
Expenses per ADA		\$11,926	\$11,553



# LAKE VIEW - Revenue

- Revenue Variances Due to Increases in State Funding & Enrollment

	<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	\$ -	\$ -	\$ -	\$ 7,868,798	\$ 7,364,069	\$ 504,729
Federal Revenue	-	-	-	369,118	316,488	52,629
Other State Revenue	11,413	-	11,413	837,130	736,822	100,308
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11,413</b>	<b>\$ -</b>	<b>\$ 11,413</b>	<b>\$ 9,075,045</b>	<b>\$ 8,417,379</b>	<b>\$ 657,666</b>

# LAKE VIEW - Expenses

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Expenses</b>						
Certificated Salaries	\$ 255,573	\$ 240,169	\$ (15,403)	\$ 3,318,739	\$ 3,122,033	\$ (196,706)
Classified Salaries	5,352	13,109	7,757	116,042	157,306	41,264
Benefits	84,133	90,798	6,664	1,345,249	1,152,802	(192,447)
Books and Supplies	41,087	50,831	9,744	1,587,098	1,470,952	(116,146)
Subagreement Services	1,652	78,727	77,075	1,179,507	1,258,442	78,935
Operations	4,238	10,433	6,196	79,089	125,200	46,111
Facilities	-	-	-	-	-	-
Professional Services	17,650	40,531	22,881	667,099	666,969	(129)
Depreciation	-	-	-	-	-	-
Interest	8,385	-	(8,385)	75,293	83,838	8,545
<b>Total Expenses</b>	<b><u>\$ 418,071</u></b>	<b><u>\$ 524,599</u></b>	<b><u>\$ 106,528</u></b>	<b><u>\$ 8,368,117</u></b>	<b><u>\$ 8,037,542</u></b>	<b><u>\$ (330,575)</u></b>

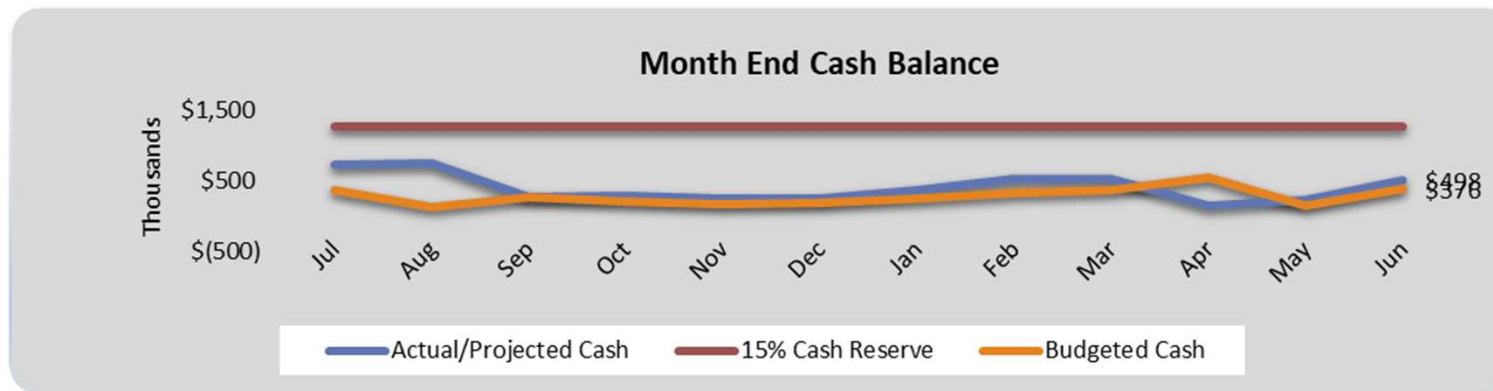
# LAKE VIEW - Fund Balance

- Solid Surplus

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (406,659)	\$ (524,599)	\$ 117,941	\$ 706,928	\$ 379,837	\$ 327,091
Beginning Fund Balance	<u>251,979</u>	<u>251,979</u>		<u>251,979</u>	<u>251,979</u>	
<b>Ending Fund Balance</b>	<b><u>\$ (154,680)</u></b>	<b><u>\$ (272,620)</u></b>		<b><u>\$ 958,907</u></b>	<b><u>\$ 631,816</u></b>	
<i>As a % of Annual Expenses</i>	-1.8%	-3.4%		11.5%	7.9%	

# LAKE VIEW - Cash

- No projected concern in cash.
- Factoring to end in June 2023
- Year-end cash projected at \$498k.



# LAKE VIEW - Appendix

- Monthly Cash Flow / Forecast 22-23
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Check Register
- AP Aging
- Compliance Report



**Lake View Charter School**  
**Monthly Cash Flow/Forecast FY22-23**

Revised 8/24/2022

ADA = 701.68



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 695.69</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	326,672	326,672	588,010	588,010	588,010	588,010	588,010	791,876	791,876	791,876	791,876	776,149	7,537,046	6,981,031	556,015
8012 Education Protection Account	-	-	-	31,152	-	-	31,152	-	-	31,152	-	-	31,152	124,609	139,137	(14,528)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	10,930	21,859	14,573	14,573	14,573	14,573	14,573	33,830	16,915	16,915	16,915	16,915	207,143	243,901	(36,758)
	-	337,602	348,531	633,735	602,583	602,583	633,735	602,583	825,706	839,943	808,791	808,791	824,216	7,868,798	7,364,069	504,729
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	3,116	3,116	5,609	5,609	5,609	5,609	5,609	7,319	7,319	7,319	7,319	7,319	70,870	70,264	605
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	-	30,767	-	-	92,300	-	-	-	-	-	-	-	123,067	71,043	52,024
8291 Title II, Part A - Teacher Quality	-	-	2,999	-	-	8,998	-	-	-	-	-	-	-	11,997	11,997	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	40,796	-	-	40,796	-	-	40,796	-	40,796	-	163,184	163,184	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	3,116	36,882	46,405	5,609	106,907	46,405	5,609	7,319	48,115	7,319	48,115	7,319	369,118	316,488	52,629
<b>Other State Revenue</b>																
8311 State Special Education	-	25,299	25,299	45,538	45,538	45,538	45,538	45,538	59,418	59,418	59,418	59,418	59,418	575,378	518,279	57,098
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560 State Lottery	-	-	-	-	-	-	39,935	-	-	39,935	-	-	101,780	181,651	138,442	43,209
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	11,413	-	-	-	-	-	-	-	-	-	68,689	-	-	80,101	80,101	-
	11,413	25,299	25,299	45,538	45,538	45,538	85,474	45,538	59,418	99,353	128,106	59,418	161,198	837,130	736,822	100,308
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>11,413</b>	<b>366,017</b>	<b>410,712</b>	<b>725,678</b>	<b>653,730</b>	<b>755,028</b>	<b>765,614</b>	<b>653,730</b>	<b>892,442</b>	<b>987,411</b>	<b>944,215</b>	<b>916,323</b>	<b>992,732</b>	<b>9,075,045</b>	<b>8,417,379</b>	<b>657,666</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	199,945	203,762	203,762	203,762	203,762	203,762	203,762	203,762	203,762	203,762	203,762	203,762	-	2,441,328	2,502,158	60,830
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	5,575	13,062	13,062	13,062	13,062	78,062	13,062	13,062	78,062	13,062	63,062	83,062	-	399,258	240,000	(159,258)
1200 Pupil Support Salaries	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	-	87,500	-	(87,500)
1300 Administrators' Salaries	30,204	18,569	18,569	18,569	18,569	18,569	18,569	18,569	18,569	18,569	18,569	18,569	-	234,463	207,875	(26,588)
1900 Other Certificated Salaries	12,557	13,058	13,058	13,058	13,058	13,058	13,058	13,058	13,058	13,058	13,058	13,058	-	156,190	172,000	15,810
	255,573	255,742	255,742	255,742	255,742	320,742	255,742	255,742	320,742	255,742	305,742	325,742	-	3,318,739	3,122,033	(196,706)
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Support Salaries	-	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	-	29,425	30,000	575
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	4,177	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	-	50,010	50,000	(10)
2900 Other Classified Salaries	1,175	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	-	36,607	77,306	40,699
	5,352	10,063	10,063	10,063	10,063	10,063	10,063	10,063	10,063	10,063	10,063	10,063	-	116,042	157,306	41,264
<b>Benefits</b>																
3101 STRS	47,883	47,497	47,497	47,497	47,497	59,568	47,497	47,497	59,568	47,497	56,783	60,497	-	616,776	586,758	(30,018)
3202 PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301 OASDI	332	683	683	683	683	683	683	683	683	683	683	683	-	7,840	9,753	1,913
3311 Medicare	3,634	3,763	3,763	3,763	3,763	4,684	3,763	3,763	4,684	3,763	4,471	4,755	-	48,572	46,825	(1,747)
3401 Health and Welfare	28,185	52,617	52,617	52,617	52,617	52,617	52,617	52,617	52,617	52,617	52,617	52,617	-	606,969	430,000	(176,969)
3501 State Unemployment	1,326	1,451	1,451	1,451	1,451	1,451	1,451	7,254	5,804	2,902	1,451	1,451	-	28,893	27,175	(1,718)
3601 Workers' Compensation	1,791	1,817	1,817	1,817	1,817	2,261	1,817	1,817	2,261	1,817	2,159	2,295	-	23,485	45,211	21,726
3901 Other Benefits	981	982	982	982	982	1,223	982	982	1,223	982	1,167	1,241	-	12,713	7,079	(5,634)

	84,133	108,810	108,810	108,810	108,810	122,486	114,613	113,162	123,937	108,810	119,330	123,538	-	1,345,249	1,152,802	(192,447)
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	701	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	-	36,451	39,000	2,549
4200 Books and Reference Materials	283	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	14,033	15,000	967
4302 School Supplies	19,605	73,549	137,818	129,290	100,289	100,573	71,238	94,821	173,760	104,911	184,343	30,257	-	1,220,454	1,116,804	(103,649)
4305 Software	20,419	14,842	14,842	14,842	14,842	14,842	14,842	14,842	14,842	14,842	14,842	14,842	-	183,678	176,700	(6,978)
4310 Office Expense	-	208	208	208	208	208	208	208	208	208	208	208	-	2,292	2,500	208
4311 Business Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	78	7,969	14,933	14,009	10,866	10,897	7,719	10,274	18,827	11,367	19,974	3,278	-	130,190	120,948	(9,242)
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	41,087	101,068	172,300	162,849	130,706	131,020	98,507	124,645	212,137	135,828	223,867	53,085	-	1,587,098	1,470,952	(116,146)

<b>Subagreement Services</b>																		
5101	Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5102	Special Education	-	26,375	26,375	26,375	26,375	26,375	26,375	26,375	26,375	26,375	26,375	26,375	-	290,125	313,800	23,675	
5103	Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5104	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5105	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5106	Other Educational Consultants	1,652	29,552	55,376	51,950	40,297	40,411	28,624	38,100	69,818	42,154	74,070	12,157	-	484,161	451,015	(33,146)	
5107	Instructional Services	-	36,838	36,838	36,838	36,838	36,838	36,838	36,838	36,838	36,838	36,838	36,838	-	405,221	493,627	88,406	
		1,652	92,766	118,589	115,163	103,510	103,624	91,837	101,313	133,031	105,367	137,284	75,371	-	1,179,507	1,258,442	78,935	
<b>Operations and Housekeeping</b>																		
5201	Auto and Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200
5300	Dues & Memberships	-	842	842	842	842	842	842	842	842	842	842	842	-	9,258	10,100	842	
5400	Insurance	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	-	50,856	93,300	42,444	
5501	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502	Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531	ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	-	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	-	13,475	14,600	1,125	
5901	Postage and Shipping	-	500	500	500	500	500	500	500	500	500	500	500	-	5,500	6,000	500	
		4,238	6,805	6,805	6,805	6,805	6,805	6,805	6,805	6,805	6,805	6,805	6,805	-	79,089	125,200	46,111	
<b>Facilities, Repairs and Other Leases</b>																		
5601	Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5602	Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603	Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5604	Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605	Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Professional/Consulting Services</b>																		
5801	IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5802	Audit & Taxes	-	-	-	1,567	1,567	1,567	-	-	-	-	-	-	-	4,700	4,700	-	
5803	Legal	-	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	-	41,067	44,400	3,333	
5804	Professional Development	1,013	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	-	34,285	36,297	2,012	
5805	General Consulting	222	958	958	958	958	958	958	958	958	958	958	958	-	10,764	11,400	636	
5806	Special Activities/Field Trips	2,632	2,578	4,830	4,531	3,515	3,525	2,497	3,323	6,090	3,677	6,461	1,060	-	44,720	41,132	(3,588)	
5807	Bank Charges	815	842	842	842	842	842	842	842	842	842	842	842	-	10,073	10,000	(73)	
5808	Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809	Other taxes and fees	-	442	442	442	442	442	442	442	442	442	442	442	-	4,858	5,200	342	
5810	Payroll Service Fee	617	617	617	617	617	617	617	617	617	617	617	617	-	7,400	7,400	(0)	
5811	Management Fee	12,351	30,864	30,864	30,864	30,864	30,864	30,864	30,864	30,864	30,864	30,864	30,864	-	351,855	358,859	7,004	
5812	District Oversight Fee	-	6,752	6,971	12,675	12,052	12,052	12,675	12,052	16,514	16,799	16,176	16,176	16,484	157,376	147,281	(10,095)	
5813	County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815	Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	300	
		17,650	49,810	52,281	59,253	57,614	57,624	55,652	55,855	63,085	60,956	63,117	57,717	16,484	667,099	666,969	(129)	
<b>Depreciation</b>																		
6900	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Interest</b>																		
7438	Interest Expense	8,385	-	-	9,996	9,996	9,996	9,996	13,462	13,462	-	-	-	-	75,293	83,838	8,545	
		8,385	-	-	9,996	9,996	9,996	9,996	13,462	13,462	-	-	-	-	75,293	83,838	8,545	
<b>Total Expenses</b>																		
		418,071	625,063	724,590	728,681	683,246	762,360	643,215	681,047	883,261	683,571	866,208	652,321	16,484	8,368,117	8,037,542	(330,575)	
<b>Monthly Surplus (Deficit)</b>																		
		(406,658)	(259,046)	(313,878)	(3,002)	(29,516)	(7,332)	122,399	(27,317)	9,181	303,839	78,008	264,002	976,248	706,928	379,837	327,091	

**Cash Flow Adjustments**

Monthly Surplus (Deficit)	(406,658)	(259,046)	(313,878)	(3,002)	(29,516)	(7,332)	122,399	(27,317)	9,181	303,839	78,008	264,002	976,248
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	205,447	460,733	245,073	(480,108)	-	-	-	-	-	-	-	-	(992,732)
Grants and Contributions Rec.	38,162	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	(40,175)	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(249,304)	-	-	-	-	-	-	-	-	-	-	-	16,484
Accrued Expenses	32,627	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	(11,413)	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities													
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities													
Proceeds from Factoring	605,600	-	-	499,809	499,809	499,809	499,809	673,094	673,094	-	-	-	-
Payments on Factoring	-	(196,855)	(400,360)	-	(499,809)	(499,809)	(499,809)	(499,809)	(673,094)	(673,094)	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Change in Cash</b>	<b>174,287</b>	<b>4,832</b>	<b>(469,165)</b>	<b>16,698</b>	<b>(29,516)</b>	<b>(7,332)</b>	<b>122,399</b>	<b>145,969</b>	<b>9,181</b>	<b>(369,255)</b>	<b>78,008</b>	<b>264,002</b>	
Cash, Beginning of Month	557,551	731,838	736,670	267,505	284,204	254,688	247,356	369,755	515,724	524,904	155,649	233,657	
<b>Cash, End of Month</b>	<b>731,838</b>	<b>736,670</b>	<b>267,505</b>	<b>284,204</b>	<b>254,688</b>	<b>247,356</b>	<b>369,755</b>	<b>515,724</b>	<b>524,904</b>	<b>155,649</b>	<b>233,657</b>	<b>497,659</b>	

15% 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218 1,255,218

Cert.	Instr.
50.7%	82.5%
971,721	224,952

Pupil:Teacher Ratio	
18.96	:1

706,928  
-  
(561,587)  
38,162  
-  
(40,175)  
-  
(232,820)  
32,627  
(11,413)  
-  
-  
3,951,023  
(3,942,638)  
-

Lake View Charter School

Budget vs Actual

For the period ended July 31, 2022

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,981,031
Education Protection Account	-	-	-	-	-	-	139,137
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	-	-	-	-	-	-	243,901
<b>Total State Aid - Revenue Limit</b>							<b>7,364,069</b>
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	70,264
Special Education - Discretionary	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	-	-	71,043
Title II, Part A - Teacher Quality	-	-	-	-	-	-	11,997
Other Federal Revenue	-	-	-	-	-	-	163,184
Prior Year Federal Revenue	-	-	-	-	-	-	-
<b>Total Federal Revenue</b>							<b>316,488</b>
Other State Revenue							
State Special Education	-	-	-	-	-	-	518,279
Mandated Cost	-	-	-	-	-	-	-
State Lottery	-	-	-	-	-	-	138,442
Prior Year Revenue	-	-	-	-	-	-	-
Other State Revenue	11,413	-	11,413	11,413	-	11,413	80,101
<b>Total Other State Revenue</b>	<b>11,413</b>	<b>-</b>	<b>11,413</b>	<b>11,413</b>	<b>-</b>	<b>11,413</b>	<b>736,822</b>
<b>Total Revenues</b>	<b>\$ 11,413</b>	<b>\$ -</b>	<b>\$ 11,413</b>	<b>\$ 11,413</b>	<b>\$ -</b>	<b>\$ 11,413</b>	<b>\$ 8,417,379</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	\$ 199,945	\$ 208,513	\$ 8,568	\$ 199,945	\$ 208,513	\$ 8,568	\$ 2,502,158
Teachers' Extra Duty/Stipends	5,575	-	(5,575)	5,575	-	(5,575)	240,000
Pupil Support Salaries	7,292	-	(7,292)	7,292	-	(7,292)	-
Administrators' Salaries	30,204	17,323	(12,881)	30,204	17,323	(12,881)	207,875
Other Certificated Salaries	12,557	14,333	1,777	12,557	14,333	1,777	172,000
<b>Total Certificated Salaries</b>	<b>255,573</b>	<b>240,169</b>	<b>(15,403)</b>	<b>255,573</b>	<b>240,169</b>	<b>(15,403)</b>	<b>3,122,033</b>
Classified Salaries							
Support Salaries	-	2,500	2,500	-	2,500	2,500	30,000
Clerical and Office Staff Salaries	4,177	4,167	(10)	4,177	4,167	(10)	50,000
Other Classified Salaries	1,175	6,442	5,267	1,175	6,442	5,267	77,306
<b>Total Classified Salaries</b>	<b>5,352</b>	<b>13,109</b>	<b>7,757</b>	<b>5,352</b>	<b>13,109</b>	<b>7,757</b>	<b>157,306</b>
Benefits							
State Teachers' Retirement System, certificated positions	47,883	45,138	(2,746)	47,883	45,138	(2,746)	586,758
OASDI/Medicare/Alternative, certificated positions	332	813	481	332	813	481	9,753
Medicare/Alternative, certificated positions	3,634	3,617	(18)	3,634	3,617	(18)	46,825
Health and Welfare Benefits, certificated positions	28,185	35,833	7,648	28,185	35,833	7,648	430,000
State Unemployment Insurance, certificated positions	1,326	1,359	32	1,326	1,359	32	27,175
Workers' Compensation Insurance, certificated positions	1,791	3,492	1,701	1,791	3,492	1,701	45,211
Other Benefits, certificated positions	981	547	(435)	981	547	(435)	7,079
<b>Total Benefits</b>	<b>84,133</b>	<b>90,798</b>	<b>6,664</b>	<b>84,133</b>	<b>90,798</b>	<b>6,664</b>	<b>1,152,802</b>
Books & Supplies							
Textbooks and Core Materials	701	3,250	2,549	701	3,250	2,549	39,000
Books and Reference Materials	283	1,250	967	283	1,250	967	15,000
School Supplies	19,605	28,330	8,725	19,605	28,330	8,725	1,116,804
Software	20,419	14,725	(5,694)	20,419	14,725	(5,694)	176,700
Office Expense	-	208	208	-	208	208	2,500
Noncapitalized Equipment	78	3,068	2,990	78	3,068	2,990	120,948
<b>Total Books &amp; Supplies</b>	<b>41,087</b>	<b>50,831</b>	<b>9,744</b>	<b>41,087</b>	<b>50,831</b>	<b>9,744</b>	<b>1,470,952</b>
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	-	26,150	26,150	-	26,150	26,150	313,800
Other Educational Consultants	1,652	11,441	9,789	1,652	11,441	9,789	451,015
Instructional Services	-	41,136	41,136	-	41,136	41,136	493,627
<b>Total Subagreement Services</b>	<b>1,652</b>	<b>78,727</b>	<b>77,075</b>	<b>1,652</b>	<b>78,727</b>	<b>77,075</b>	<b>1,258,442</b>
Operations & Housekeeping							
Auto and Travel	-	100	100	-	100	100	1,200
Dues & Memberships	-	842	842	-	842	842	10,100
Insurance	4,238	7,775	3,537	4,238	7,775	3,537	93,300
Communications	-	1,217	1,217	-	1,217	1,217	14,600
Postage and Shipping	-	500	500	-	500	500	6,000
<b>Total Operations &amp; Housekeeping</b>	<b>4,238</b>	<b>10,433</b>	<b>6,196</b>	<b>4,238</b>	<b>10,433</b>	<b>6,196</b>	<b>125,200</b>
Facilities, Repairs & Other Leases							
Other Leases	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	-	-	4,700
Legal	-	3,700	3,700	-	3,700	3,700	44,400
Professional Development	1,013	3,025	2,012	1,013	3,025	2,012	36,297
General Consulting	222	950	728	222	950	728	11,400
Special Activities/Field Trips	2,632	1,043	(1,589)	2,632	1,043	(1,589)	41,132
Bank Charges	815	833	19	815	833	19	10,000
Other Taxes and Fees	-	433	433	-	433	433	5,200
Payroll Service Fee	617	617	(0)	617	617	(0)	7,400
Management Fee	12,351	29,905	17,554	12,351	29,905	17,554	358,859
District Oversight Fee	-	-	-	-	-	-	147,281
SPED Encroachment	-	-	-	-	-	-	-
Public Relations/Recruitment	-	25	25	-	25	25	300
<b>Total Professional/Consulting Services</b>	<b>17,650</b>	<b>40,531</b>	<b>22,881</b>	<b>17,650</b>	<b>40,531</b>	<b>22,881</b>	<b>666,969</b>
Interest							
Interest Expense	8,385	-	(8,385)	8,385	-	(8,385)	83,838
<b>Total Interest</b>	<b>8,385</b>	<b>-</b>	<b>(8,385)</b>	<b>8,385</b>	<b>-</b>	<b>(8,385)</b>	<b>83,838</b>
<b>Total Expenses</b>	<b>\$ 418,071</b>	<b>\$ 524,599</b>	<b>\$ 106,528</b>	<b>\$ 418,071</b>	<b>\$ 524,599</b>	<b>\$ 106,528</b>	<b>\$ 8,037,542</b>
<b>Change in Net Assets</b>	<b>(406,658)</b>	<b>(524,599)</b>	<b>117,941</b>	<b>(406,658)</b>	<b>(524,599)</b>	<b>117,941</b>	<b>379,837</b>
Net Assets, Beginning of Period	251,979			251,979			
<b>Net Assets, End of Period</b>	<b>\$ (154,679)</b>			<b>\$ (154,679)</b>			

# Lake View Charter School

## Statement of Financial Position

July 31, 2022

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Unrestricted Cash	\$ 412,641	\$ 557,551	\$ (144,911)	
Restricted Cash	319,198	-	319,198	
Total Cash & Cash Equivalents	731,838	557,551	174,287	31%
Accounts Receivable	-	38,162	(38,162)	-100%
Public Funding Receivable	1,069,587	1,275,034	(205,447)	-16%
Factored Receivable	(1,187,800)	(582,200)	(605,600)	104%
Prepaid Expenses	74,083	33,908	40,175	118%
<b>Total Current Assets</b>	<b>687,708</b>	<b>1,322,456</b>	<b>(634,748)</b>	<b>-48%</b>
<b>Long-Term Assets</b>				
Deposits	-	-	-	0%
<b>Total Long Term Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Assets</b>	<b>\$ 687,708</b>	<b>\$ 1,322,456</b>	<b>\$ (634,748)</b>	<b>-48%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 133,067	\$ 382,372	\$ (249,304)	-65%
Accrued Liabilities	390,122	357,495	32,627	9%
Deferred Revenue	319,198	330,610	(11,413)	-3%
<b>Total Current Liabilities</b>	<b>842,387</b>	<b>1,070,477</b>	<b>(228,090)</b>	<b>-21%</b>
<b>Total Liabilities</b>	<b>842,387</b>	<b>1,070,477</b>	<b>(228,090)</b>	<b>-21%</b>
<b>Net Assets</b>	<b>(154,679)</b>	<b>251,979</b>	<b>(406,658)</b>	<b>-161%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 687,708</b>	<b>\$ 1,322,456</b>	<b>\$ (634,748)</b>	<b>-48%</b>

## Lake View Charter School

### Statement of Cash Flows

For the period ended July 31, 2022

	Month Ended 07/31/22	YTD Ended 07/31/22
<b>Cash Flows from Operating Activities</b>		
Changes in Net Assets	\$ (406,658)	\$ (406,658)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivable	205,447	205,447
Grants, Contributions & Pledges Receivable	643,762	643,762
Prepaid Expenses	(40,175)	(40,175)
Other Assets	-	-
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(249,304)	(249,304)
Accrued Expenses	32,627	32,627
Deferred Revenue	(11,413)	(11,413)
<b>Total Cash Flows from Operating Activities</b>	<b>174,287</b>	<b>174,287</b>
Change in Cash & Cash Equivalents	174,287	174,287
Cash & Cash Equivalents, Beginning of Period	557,551	557,551
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 731,838</b>	<b>\$ 731,838</b>

Lake View Charter School

Check Register

For the period ended July 31, 2022

#	Check Number	Vendor Name	Check Date	Check Amount
	12341	Eat2Explore	7/21/2022	void
	12557	Chico Area Recreation and Parks District	7/7/2022	65.00
	12558	E-Therapy, LLC	7/7/2022	124.50
	12559	Four Winds Farm	7/7/2022	80.00
	12560	Homeschool Spanish Academy	7/7/2022	90.00
	12561	Jeanette Marchais	7/7/2022	700.00
	12562	McColgan & Associates Inc	7/7/2022	1,537.50
	12563	Northern California Ballet School, Oroville	7/7/2022	180.00
	12564	Standalone MMA	7/7/2022	437.00
	12565	Glad Donahue	7/14/2022	450.00
	12566	Serra Wells	7/14/2022	void
	12567	Procopio, Cory, Hargreaves & Savitch LLP	7/20/2022	110.60
	12568	Big Little Ones, LLC	7/21/2022	74.90
	12569	Learn and Create, Inc.	7/21/2022	261.05
	12570	E-Therapy, LLC	7/21/2022	211.50
	12571	Full Circle Speech Therapy	7/21/2022	2,240.00
	12572	Global Teletherapy	7/21/2022	433.00
	12573	Lakeshore	7/21/2022	21.44
	12574	Law Offices of Young Minney & Corr LLP	7/21/2022	246.37
	12575	Monarch River Academy	7/21/2022	477.12
	12576	Provenance	7/21/2022	void
	12577	Yosemite Valley Charter School	7/21/2022	486.68
	12578	Eat2Explore	7/21/2022	117.05
	12579	All About Learning Press, Inc.	7/29/2022	61.38
	12580	CharterSafe	7/29/2022	27,035.00
	12581	Growing Healthy Children Therapy Services, Inc.	7/29/2022	877.50
	12582	Home Science Tools	7/29/2022	291.30
	12583	Jabbergym	7/29/2022	59.00
	12584	KiwiCo, Inc	7/29/2022	187.78
	12585	Law Offices of Young Minney & Corr LLP	7/29/2022	816.45
	12586	MEL Science U.S., LLC	7/29/2022	339.23
	12587	Moving Beyond the Page	7/29/2022	27.87
	12588	Peace Hill Press, Inc. dba Well Trained Mind Press	7/29/2022	30.15
	12589	Rainbow Resource Center	7/29/2022	void
	12590	Rainbow Resource Center	7/29/2022	void
	12591	Rainbow Resource Center	7/29/2022	8,777.76
	12592	Rebeka Heath	7/29/2022	93.48
	12593	School Pathways, LLC	7/29/2022	260.26
	12594	Singapore Math, Inc.	7/29/2022	959.44
	12595	Teacher Synergy, LLC	7/29/2022	85.97
	12596	PenServ Plan Services, Inc.	7/29/2022	4,566.41
	ACH	The Advantage Group	7/29/2022	673.55
	ACH	Charter Impact, Inc.	7/1/2022	12,351.00
	ACH	Clarksville Charter School	7/7/2022	14.00
	ACH	Clarksville Charter School	7/7/2022	855.75
	ACH	Feather River Charter School	7/7/2022	14.00
	ACH	Feather River Charter School	7/7/2022	841.75
	ACH	Feather River Charter School	7/7/2022	943.95
	ACH	Feather River Charter School	7/7/2022	2,066.74
	ACH	Sequoia Grove Charter Alliance	7/7/2022	13,501.72
	ACH	Sequoia Grove Charter Alliance	7/7/2022	568.26
	ACH	Sequoia Grove Charter Alliance	7/7/2022	1,960.00
	ACH	Sequoia Grove Charter Alliance	7/7/2022	4,255.93
	ACH	Sequoia Grove Charter Alliance	7/7/2022	77.91
	ACH	Sequoia Grove Charter Alliance	7/7/2022	71,061.23



Lake View Charter School  
 Check Register

For the period ended July 31, 2022

#	Check Number	Vendor Name	Check Date	Check Amount
	ACH	Sequoia Grove Charter Alliance	7/7/2022	1,440.99
	ACH	Sequoia Grove Charter Alliance	7/7/2022	5,239.97
	ACH	Sequoia Grove Charter Alliance	7/14/2022	1,792.24
	ACH	Sequoia Grove Charter Alliance	7/14/2022	92,505.08
	ACH	Sequoia Grove Charter Alliance	7/14/2022	34,027.26
	ACH	Sequoia Grove Charter Alliance	7/14/2022	784.00
	ACH	Sequoia Grove Charter Alliance	7/14/2022	2,650.00
	ACH	Clarksville Charter School	7/21/2022	1,011.87
	ACH	Clarksville Charter School	7/21/2022	539.12
	ACH	Feather River Charter School	7/21/2022	2,480.40
	ACH	Feather River Charter School	7/21/2022	1,254.25
	ACH	Feather River Charter School	7/21/2022	1,095.58
	ACH	Feather River Charter School	7/21/2022	385.94
	ACH	Sequoia Grove Charter Alliance	7/21/2022	5,376.73
	ACH	Sequoia Grove Charter Alliance	7/21/2022	78.75
	ACH	Sequoia Grove Charter Alliance	7/21/2022	537.50
	ACH	Sequoia Grove Charter Alliance	7/21/2022	6,285.15
	ACH	Feather River Charter School	7/29/2022	2,252.46
	ACH	Sequoia Grove Charter Alliance	7/29/2022	13,914.77
	ACH	Sequoia Grove Charter Alliance	7/29/2022	36,838.29
	ACH	Sequoia Grove Charter Alliance	7/29/2022	15,787.84
	ACH	Sequoia Grove Charter Alliance	7/29/2022	222.30
	ACH	Sequoia Grove Charter Alliance	7/29/2022	34.38
	ACH	Sequoia Grove Charter Alliance	7/29/2022	43.58
	ACH	Sequoia Grove Charter Alliance	7/29/2022	701.41
	ACH	Sequoia Grove Charter Alliance	7/29/2022	551.25
	ACH	Sequoia Grove Charter Alliance	7/29/2022	1,652.00
	ACH	Sequoia Grove Charter Alliance	7/29/2022	22.28

Total Disbursements issued in July \$ 391,503.87

Lake View Charter School

Accounts Payable Aging

July 31, 2022

#####	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
	Activities for Learning Inc.	385912	7/22/2022	8/21/2022	\$ 358.05	\$ -	\$ -	\$ -	\$ -	\$ 358.05
	All About Learning Press, Inc.	911365	7/21/2022	8/20/2022	105.25	-	-	-	-	105.25
	All About Learning Press, Inc.	911384	7/21/2022	8/20/2022	63.79	-	-	-	-	63.79
	All About Learning Press, Inc.	911385	7/21/2022	8/20/2022	113.41	-	-	-	-	113.41
	All About Learning Press, Inc.	911422	7/21/2022	8/20/2022	166.13	-	-	-	-	166.13
	All About Learning Press, Inc.	911424	7/26/2022	8/25/2022	72.94	-	-	-	-	72.94
	All About Learning Press, Inc.	911425	7/21/2022	8/20/2022	54.02	-	-	-	-	54.02
	All About Learning Press, Inc.	911426	7/26/2022	8/25/2022	181.50	-	-	-	-	181.50
	All About Learning Press, Inc.	911427	7/26/2022	8/25/2022	181.50	-	-	-	-	181.50
	All About Learning Press, Inc.	911456	7/25/2022	8/24/2022	76.73	-	-	-	-	76.73
	All About Learning Press, Inc.	911467	7/22/2022	8/21/2022	182.50	-	-	-	-	182.50
	All About Learning Press, Inc.	911492	7/22/2022	8/21/2022	18.84	-	-	-	-	18.84
	Amazon Capital Services	11LF-43CW-1GR3	6/13/2022	7/28/2022	-	(129.00)	-	-	-	(129.00)
	Apollo Academy of Music	1098	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1112	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1113	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1114	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1115	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1116	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1149	7/25/2022	8/24/2022	120.00	-	-	-	-	120.00
	Apollo Academy of Music	1156	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1157	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1158	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1159	7/25/2022	7/24/2022	-	160.00	-	-	-	160.00
	Apollo Academy of Music	1160	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1161	7/25/2022	8/24/2022	160.00	-	-	-	-	160.00
	Apollo Academy of Music	1162	7/25/2022	8/24/2022	203.00	-	-	-	-	203.00
	Art of Problem Solving	INV226023	7/19/2022	8/18/2022	38.66	-	-	-	-	38.66
	Art of Problem Solving	INV226024	7/19/2022	8/18/2022	38.66	-	-	-	-	38.66
	Art of Problem Solving	INV226025	7/19/2022	8/18/2022	183.89	-	-	-	-	183.89
	Art of Problem Solving	INV226026	7/19/2022	8/18/2022	52.04	-	-	-	-	52.04
	Art of Problem Solving	INV226027	7/19/2022	8/18/2022	40.23	-	-	-	-	40.23
	Art of Problem Solving	INV226028	7/19/2022	8/18/2022	76.70	-	-	-	-	76.70
	Art of Problem Solving	INV226029	7/19/2022	8/18/2022	76.70	-	-	-	-	76.70
	Art of Problem Solving	INV226030	7/19/2022	8/18/2022	157.15	-	-	-	-	157.15
	Art of Problem Solving	INV226031	7/19/2022	8/18/2022	98.15	-	-	-	-	98.15
	Art of Problem Solving	INV226075	7/21/2022	8/20/2022	40.23	-	-	-	-	40.23
	Art of Problem Solving	INV226076	7/21/2022	8/20/2022	34.40	-	-	-	-	34.40
	Art of Problem Solving	INV226077	7/21/2022	8/20/2022	34.40	-	-	-	-	34.40
	Art of Problem Solving	INV226103	7/22/2022	8/21/2022	145.35	-	-	-	-	145.35
	Art of Problem Solving	INV226104	7/22/2022	8/21/2022	183.19	-	-	-	-	183.19
	Art of Problem Solving	INV226105	7/22/2022	8/21/2022	183.19	-	-	-	-	183.19
	Beautiful Feet Books, Inc.	17135	7/28/2022	8/27/2022	554.51	-	-	-	-	554.51
	BookShark	BI0006783	7/19/2022	8/18/2022	686.45	-	-	-	-	686.45
	BookShark	BI0006785	7/19/2022	8/18/2022	134.02	-	-	-	-	134.02
	BookShark	BI0006855	7/20/2022	8/19/2022	444.71	-	-	-	-	444.71
	BookShark	BI0006881	7/20/2022	8/19/2022	384.89	-	-	-	-	384.89

Lake View Charter School

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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
	BookShark	BI0006883	7/20/2022	8/19/2022	278.04	-	-	-	-	278.04
	BookShark	BI0006889	7/20/2022	8/19/2022	236.22	-	-	-	-	236.22
	BookShark	BI0006892	7/20/2022	8/19/2022	57.17	-	-	-	-	57.17
	BookShark	BI0006895	7/26/2022	8/25/2022	109.61	-	-	-	-	109.61
	BookShark	BI0007016	7/20/2022	8/19/2022	69.68	-	-	-	-	69.68
	BookShark	BI0007018	7/20/2022	8/19/2022	264.25	-	-	-	-	264.25
	BookShark	BI0007295	7/22/2022	8/20/2022	522.49	-	-	-	-	522.49
	BookShark	BI0007322	7/22/2022	8/20/2022	111.51	-	-	-	-	111.51
	BookShark	BI0007323	7/22/2022	8/20/2022	308.89	-	-	-	-	308.89
	BookShark	BI0007326	7/22/2022	8/20/2022	561.64	-	-	-	-	561.64
	BookShark	BI0007328	7/22/2022	8/21/2022	70.09	-	-	-	-	70.09
	BookShark	BI0007356	7/22/2022	8/20/2022	70.09	-	-	-	-	70.09
	BookShark	BI0007359	7/22/2022	8/21/2022	339.92	-	-	-	-	339.92
	BookShark	BI0007397	7/22/2022	8/21/2022	886.59	-	-	-	-	886.59
	BookShark	BI0007488	7/25/2022	8/24/2022	943.22	-	-	-	-	943.22
	BookShark	BI0007521	7/25/2022	8/24/2022	386.98	-	-	-	-	386.98
	BookShark	BI0007642	7/26/2022	8/25/2022	17.65	-	-	-	-	17.65
	Brave Writer LLC	91379-P002	7/27/2022	8/26/2022	238.90	-	-	-	-	238.90
	Bright Thinker	SINV4719	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4720	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4721	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4722	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4728	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4729	7/20/2022	8/19/2022	465.48	-	-	-	-	465.48
	Bright Thinker	SINV4732	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4737	7/20/2022	8/19/2022	465.48	-	-	-	-	465.48
	Bright Thinker	SINV4739	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4740	7/20/2022	8/19/2022	465.48	-	-	-	-	465.48
	Bright Thinker	SINV4744	7/20/2022	8/19/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4755	7/27/2022	8/26/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4763	7/27/2022	8/26/2022	124.49	-	-	-	-	124.49
	Bright Thinker	SINV4764	7/27/2022	8/26/2022	248.98	-	-	-	-	248.98
	Bright Thinker	SINV4767	7/27/2022	8/26/2022	465.48	-	-	-	-	465.48
	Bright Thinker	SINV4770	7/27/2022	8/26/2022	248.98	-	-	-	-	248.98
	Charter Impact, Inc.	QTR22022	7/27/2022	8/26/2022	20.00	-	-	-	-	20.00
	Christy White Accountancy Corporation	18032	7/27/2022	8/26/2022	1,200.00	-	-	-	-	1,200.00
	Clarksville Charter School	6190	7/12/2022	8/11/2022	35.00	-	-	-	-	35.00
	Clarksville Charter School	6192	7/12/2022	8/11/2022	560.00	-	-	-	-	560.00
	Clarksville Charter School	6198	7/20/2022	8/19/2022	539.12	-	-	-	-	539.12
	Clarksville Charter School	6203	7/22/2022	8/21/2022	1,011.87	-	-	-	-	1,011.87
	Clarksville Charter School	6209	7/25/2022	8/24/2022	1,011.87	-	-	-	-	1,011.87
	Elemental Science	IN-4478	7/25/2022	8/24/2022	133.98	-	-	-	-	133.98
	Elemental Science	IN-4479	7/19/2022	8/18/2022	69.11	-	-	-	-	69.11
	Evan-Moor	INV348325	7/19/2022	8/18/2022	99.99	-	-	-	-	99.99
	Evan-Moor	INV349014	7/25/2022	7/24/2022	-	19.29	-	-	-	19.29
	Evan-Moor	INV349017	7/25/2022	8/24/2022	67.53	-	-	-	-	67.53
	Evan-Moor	INV349032	7/26/2022	8/25/2022	99.99	-	-	-	-	99.99
	Feather River Charter School	6266	7/12/2022	8/11/2022	2,066.74	-	-	-	-	2,066.74

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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
	Feather River Charter School	6270	7/19/2022	8/18/2022	385.94	-	-	-	-	385.94
	Feather River Charter School	6274	7/22/2022	8/21/2022	2,480.40	-	-	-	-	2,480.40
	Feather River Charter School	6277	7/22/2022	8/21/2022	1,254.25	-	-	-	-	1,254.25
	Feather River Charter School	6280	7/22/2022	8/21/2022	1,095.58	-	-	-	-	1,095.58
	Feather River Charter School	6283	7/25/2022	8/24/2022	2,480.40	-	-	-	-	2,480.40
	Feather River Charter School	6286	7/25/2022	8/24/2022	1,095.58	-	-	-	-	1,095.58
	Feather River Charter School	6289	7/25/2022	8/24/2022	1,254.25	-	-	-	-	1,254.25
	History Unboxed LLC	wc-14909HU	7/25/2022	8/24/2022	65.93	-	-	-	-	65.93
	History Unboxed LLC	wc-14913HU	7/28/2022	8/27/2022	473.08	-	-	-	-	473.08
	History Unboxed LLC	wc-14914HU	7/28/2022	8/27/2022	473.08	-	-	-	-	473.08
	History Unboxed LLC	wc-14915HU	7/28/2022	8/27/2022	473.08	-	-	-	-	473.08
	Home Science Tools	000428538	7/19/2022	8/18/2022	167.77	-	-	-	-	167.77
	Home Science Tools	000428845	7/20/2022	8/19/2022	81.97	-	-	-	-	81.97
	Home Science Tools	000428846	7/20/2022	8/19/2022	307.41	-	-	-	-	307.41
	Home Science Tools	500006946	7/22/2022	8/21/2022	103.37	-	-	-	-	103.37
	Honest History Co	10004	7/27/2022	8/26/2022	175.88	-	-	-	-	175.88
	Honest History Co	10006	7/27/2022	8/26/2022	109.13	-	-	-	-	109.13
	International Academy of Science	86957	7/25/2022	8/24/2022	12,935.00	-	-	-	-	12,935.00
	JackKris Publishing, LLC	15511	7/19/2022	8/18/2022	43.68	-	-	-	-	43.68
	Lakeshore	286475072122	7/22/2022	8/21/2022	61.10	-	-	-	-	61.10
	Lakeshore	293544072522	7/26/2022	8/25/2022	49.88	-	-	-	-	49.88
	Lakeshore	296317072522	7/26/2022	8/25/2022	97.79	-	-	-	-	97.79
	Lakeshore	297107072622	7/28/2022	8/27/2022	70.59	-	-	-	-	70.59
	Learn and Create, Inc.	10005	7/27/2022	8/26/2022	72.31	-	-	-	-	72.31
	Learn and Create, Inc.	21608	7/27/2022	8/26/2022	389.56	-	-	-	-	389.56
	Learn and Create, Inc.	21609	7/27/2022	8/26/2022	844.65	-	-	-	-	844.65
	Learn and Create, Inc.	21611	7/27/2022	8/26/2022	141.95	-	-	-	-	141.95
	Learn and Create, Inc.	21612	7/27/2022	8/26/2022	141.95	-	-	-	-	141.95
	Learn and Create, Inc.	21613	7/27/2022	8/26/2022	141.95	-	-	-	-	141.95
	LEGO Education	1190511900	7/25/2022	8/24/2022	244.42	-	-	-	-	244.42
	Little Passports	IN-0000992287	7/28/2022	8/27/2022	333.98	-	-	-	-	333.98
	Math-U-See Inc.	0777588-IN	7/22/2022	8/19/2022	66.48	-	-	-	-	66.48
	Math-U-See Inc.	0777592-IN	7/22/2022	8/21/2022	127.25	-	-	-	-	127.25
	Math-U-See Inc.	0777596-IN	7/22/2022	8/21/2022	220.20	-	-	-	-	220.20
	Math-U-See Inc.	0777644-IN	7/25/2022	8/24/2022	127.25	-	-	-	-	127.25
	Math-U-See Inc.	0777648-IN	7/25/2022	8/24/2022	127.25	-	-	-	-	127.25
	Math-U-See Inc.	0777650-IN	7/25/2022	8/24/2022	57.90	-	-	-	-	57.90
	Miaplaza Inc.	3470	7/25/2022	8/24/2022	207.96	-	-	-	-	207.96
	Miaplaza Inc.	3471	7/25/2022	8/24/2022	207.96	-	-	-	-	207.96
	Monarch River Academy	HQT0622LVW	7/18/2022	8/17/2022	477.12	-	-	-	-	477.12
	Provenance	5021	5/13/2021	6/14/2021	-	-	-	-	30,224.69	30,224.69
	Rainbow Resource Center	4799293	7/22/2022	8/21/2022	166.35	-	-	-	-	166.35
	Rainbow Resource Center	4799886	7/25/2022	8/24/2022	28.40	-	-	-	-	28.40
	Rainbow Resource Center	4805056	7/27/2022	8/26/2022	270.14	-	-	-	-	270.14
	Rainbow Resource Center	4805858	7/28/2022	8/27/2022	149.67	-	-	-	-	149.67
	School Pathways, LLC	140-INV3646	7/14/2022	8/13/2022	3,665.48	-	-	-	-	3,665.48
	Sequoia Grove Charter Alliance	11002	7/18/2022	8/17/2022	66.15	-	-	-	-	66.15
	Sequoia Grove Charter Alliance	11051	7/25/2022	8/24/2022	696.18	-	-	-	-	696.18

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	Sequoia Grove Charter Alliance	11054	7/25/2022	8/24/2022	696.18	-	-	-	-	696.18
	Sequoia Grove Charter Alliance	12014	7/14/2022	8/13/2022	526.71	-	-	-	-	526.71
	Sequoia Grove Charter Alliance	12017	7/14/2022	8/13/2022	12,609.82	-	-	-	-	12,609.82
	Sequoia Grove Charter Alliance	12023	7/19/2022	8/18/2022	5,108.97	-	-	-	-	5,108.97
	Sequoia Grove Charter Alliance	12026	7/19/2022	8/18/2022	5,239.97	-	-	-	-	5,239.97
	Sequoia Grove Charter Alliance	12029	7/21/2022	8/20/2022	876.96	-	-	-	-	876.96
	Sequoia Grove Charter Alliance	12032	7/21/2022	8/20/2022	12,935.00	-	-	-	-	12,935.00
	Sequoia Grove Charter Alliance	12038	7/21/2022	8/20/2022	275.27	-	-	-	-	275.27
	Sequoia Grove Charter Alliance	12041	7/22/2022	8/21/2022	13.86	-	-	-	-	13.86
	Singapore Math, Inc.	S232287	7/19/2022	8/18/2022	140.28	-	-	-	-	140.28
	Specialized Therapy Services	LVCS01-0622	7/17/2022	8/16/2022	85.00	-	-	-	-	85.00
	T-Mobile	TMOB072022	7/20/2022	8/19/2022	840.00	-	-	-	-	840.00
	Teacher Synergy, LLC	198287857	7/28/2022	8/27/2022	19.99	-	-	-	-	19.99
	Teacher Synergy, LLC	1H97988208	7/22/2022	8/21/2022	248.75	-	-	-	-	248.75
	Teaching Textbooks	43544	7/19/2022	8/18/2022	55.08	-	-	-	-	55.08
	Teaching Textbooks	43545	7/19/2022	8/18/2022	43.08	-	-	-	-	43.08
	Teaching Textbooks	43546	7/19/2022	8/18/2022	67.08	-	-	-	-	67.08
	Teaching Textbooks	43583	7/27/2022	8/26/2022	55.08	-	-	-	-	55.08
	Teaching Textbooks	43650	7/26/2022	8/25/2022	43.08	-	-	-	-	43.08
	Teaching Textbooks	43670	7/26/2022	8/25/2022	55.08	-	-	-	-	55.08
	Teaching Textbooks	43671	7/26/2022	8/25/2022	67.08	-	-	-	-	67.08
	Teaching Textbooks	43673	7/26/2022	8/25/2022	55.08	-	-	-	-	55.08
	Teaching Textbooks	43695	7/26/2022	8/25/2022	67.08	-	-	-	-	67.08
	Teaching Textbooks	43696	7/26/2022	8/25/2022	67.08	-	-	-	-	67.08
	Teaching Textbooks	43697	7/26/2022	8/25/2022	55.08	-	-	-	-	55.08
	Teaching Textbooks	43698	7/26/2022	8/25/2022	67.08	-	-	-	-	67.08
	Teaching Textbooks	43699	7/26/2022	8/25/2022	43.08	-	-	-	-	43.08
	Teaching Textbooks	43748	7/26/2022	8/25/2022	146.12	-	-	-	-	146.12
	Teaching Textbooks	43749	7/26/2022	8/25/2022	101.06	-	-	-	-	101.06
	Teaching Textbooks	43893	7/26/2022	8/25/2022	113.06	-	-	-	-	113.06
	Teaching Textbooks	43894	7/26/2022	8/25/2022	101.06	-	-	-	-	101.06
	Teaching Textbooks	43906	7/26/2022	8/25/2022	55.08	-	-	-	-	55.08
	The Critical Thinking Co.	189108A	7/21/2022	8/20/2022	47.48	-	-	-	-	47.48
	The Critical Thinking Co.	189154A	7/21/2022	8/20/2022	99.48	-	-	-	-	99.48
	The Critical Thinking Co.	189156A	7/21/2022	8/20/2022	99.48	-	-	-	-	99.48
	The Critical Thinking Co.	189183A	7/21/2022	8/20/2022	52.49	-	-	-	-	52.49
	The Critical Thinking Co.	189197A	7/21/2022	8/20/2022	52.49	-	-	-	-	52.49
	Think Outside, LLC	127865	7/29/2022	8/28/2022	471.35	-	-	-	-	471.35
	Timberdoodle.com	387465	7/19/2022	8/18/2022	1,499.21	-	-	-	-	1,499.21
	Timberdoodle.com	387824	7/19/2022	8/18/2022	484.48	-	-	-	-	484.48
	Timberdoodle.com	388193	7/29/2022	8/28/2022	680.34	-	-	-	-	680.34
	Yosemite Valley Charter School	HQT0622LVW	7/18/2022	8/17/2022	486.68	-	-	-	-	486.68

Total Outstanding Payables in July \$ 102,792.41 \$ 50.29 \$ - \$ - \$ 30,224.69 \$ 133,067.39

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Aug-26	<b>Mandate Block Grant Application</b> - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. The Mandate Block Grant application is the only option for charter schools to receive this funding. (2021/22 funding per PY ADA K-8 \$18.34, 9-12 \$50.98).	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp">https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp</a>
DATA TEAM	Aug-26	<b>CALPADS EOY 1, 2, 3 and 4 Amendment Window Deadline</b> - Course completion data for grades 7-12, CTE participants, concentrators, completers, program eligibility/participation, homeless student counts, student discipline, cumulative enrollment and student absence data must be submitted to CDE by 8/26/2022.	Client	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rotcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rotcalendar.asp</a>
FINANCE	Aug-31	<b>Facility Incentive Grant Recertification (CSFA)</b> - The State Charter School Facilities Incentive Grants Program is a federal grant program designed to assist high-performing charter schools with rent, lease, debt service, and Proposition 39 pro-rata payments or costs related to purchase, acquisition, design, new construction, and renovation. Subgrantees must re-certify eligibility twice annually in February and August. Failure to do so will result in the loss of grant funds and can result in the award being rescinded.	Charter Impact	No	No	<a href="http://www.treasurer.ca.gov/csfa/charter/faq.pdf">http://www.treasurer.ca.gov/csfa/charter/faq.pdf</a>
DATA TEAM	Aug-31	<b>Administer English Language Proficiency Assessment for California (ELPAC) Initial Assessment</b> - Based on the results of the home language survey, every pupil in California whose native language is not English is required to be tested within 30 days of the start of school. Be sure to note your school's 30th day of instruction and test all ELPAC students before that date. This reporting is used for students' academic performance and state and federal accountability reporting requirements.	Client	No	No	<a href="https://www.cde.ca.gov/ta/tg/ep/">https://www.cde.ca.gov/ta/tg/ep/</a>
FINANCE	Set by Authorizer	<b>Unaudited Actual Reports</b> - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	<a href="https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp">https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp</a>
FINANCE	Sep-02	<b>Year-End Maintenance of Effort (Special Education)</b> - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	
FINANCE	Sep-12	<b>Complete Consolidated Application reporting - Spring</b> - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with Client support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/co/index.asp">https://www.cde.ca.gov/fg/aa/co/index.asp</a>
FINANCE	Sep-30	<b>The Educator Effectiveness Funds (EEF) Annual Report</b> - Annual report due each year on Sep 30th through 2026. <i>The final reporting system is under development and will be available prior to September 30, 2022.</i> Funds may be expended during the 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 fiscal years. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the CDE.	Charter Impact with Client support	No	No	<a href="https://www.cde.ca.gov/pd/ee/eeef2021.asp">https://www.cde.ca.gov/pd/ee/eeef2021.asp</a>
FINANCE	Sep-30	<b>Prop 39 (CA Clean Energy Jobs Act) - Final Report (if not previously submitted.)</b> LEAs with Proposition 39 funded projects must submit a Final Report by Sep 30, 2022. LEAs failing to submit a final report are subject to a requirement to return Prop 39 funds.	Client	No	No	<a href="https://www.energy.ca.gov/programs-and-topics/programs/california-clean-energy-jobs-act-proposition-39-k-12-program">https://www.energy.ca.gov/programs-and-topics/programs/california-clean-energy-jobs-act-proposition-39-k-12-program</a>