

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	LCFF STATE AID - CURRENT YEAR	2,812,454.00	3,174,524.00	2,880,995.00	293,529.00	90.75
8012	EDUCATION PROTECTION ACCOUNT	839,131.00	1,249,474.00	1,039,003.00	210,471.00	83.16
8019	LCFF - PRIOR YEAR ADJUSTMENTS		9,308.00-	16,500.00-	7,192.00	177.27
8096	IN LIEU PROPERTY TAX TRANSFER	1,765,722.00	1,576,041.00	1,390,995.00	185,046.00	88.26
<b>Total LCFF Revenue Sources</b>		<b>5,417,307.00</b>	<b>5,990,731.00</b>	<b>5,294,493.00</b>	<b>696,238.00</b>	<b>88.38</b>
<b>Federal Revenue</b>						
8181	SPECIAL ED - ENTITLEMENT	78,375.00	87,536.00		87,536.00	
8220	CHILD NUTRITION	110,000.00	376,683.00	315,576.96	61,106.04	83.78
8290	OTHER FEDERAL REVENUE	1,049,019.00	1,340,277.00	1,700,251.00	359,974.00-	126.86
<b>Total Federal Revenue</b>		<b>1,237,394.00</b>	<b>1,804,496.00</b>	<b>2,015,827.96</b>	<b>211,331.96-</b>	<b>111.71</b>
<b>Other State Revenues</b>						
8520	CHILD NUTRITION	10,000.00	23,000.00	59,357.22	36,357.22-	258.07
8550	MANDATED COST REIMBURSEMENTS	21,307.00	21,428.00	21,428.00		100.00
8560	STATE LOTTERY REVENUE	129,151.00	149,071.00	83,670.33	65,400.67	56.13
8590	ALL OTHER STATE REVENUE	724,101.00	1,290,594.00	1,028,780.71	261,813.29	79.71
<b>Total Other State Revenues</b>		<b>884,559.00</b>	<b>1,484,093.00</b>	<b>1,193,236.26</b>	<b>290,856.74</b>	<b>80.40</b>
<b>Other Local Revenue</b>						
8699	ALL OTHER LOCAL REVENUE		6,753.00	6,462.21	290.79	95.69
8792	SELPA APPORTIONMENT TRANSFERS	283,219.00	509,925.00	405,914.00	104,011.00	79.60
8799	OTHER AGENCY TRANSFERS IN	200,000.00				NO BDGT
<b>Total Other Local Revenue</b>		<b>483,219.00</b>	<b>516,678.00</b>	<b>412,376.21</b>	<b>104,301.79</b>	<b>79.81</b>
<b>Total Year To Date Revenues</b>		<b>8,022,479.00</b>	<b>9,795,998.00</b>	<b>8,915,933.43</b>	<b>880,064.57</b>	<b>91.02</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	CERTIFICATED TEACHER BASE	2,429,716.00	1,982,750.00		1,973,708.01	9,041.99	99.54
1130	CERTIFICATED TEACHER EXTRA		46,009.00		50,889.71	4,880.71-	110.61
1160	CERTIFICATED TEACHER SUBS		90,000.00		98,232.40	8,232.40-	109.15
1190	CERTIFICATED TEACHER AUX		15,320.00		15,319.37	.63	100.00
1200	CERTIFICATED PUPIL SUPP BASE	406,468.00	161,848.00		151,289.40	10,558.60	93.48
1230	CERTIFICATED PUPIL SUPP EXTRA				454.60	454.60-	NO BDGT
1300	CERTIFICATED SUPERVISOR/ADMIN	407,022.00	351,617.00		327,749.60	23,867.40	93.21

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 11, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Certificated Salaries (continued)</b>							
1330	CERTIFICATED SUP/ADMIN EXTRA		12,444.00		12,314.36	129.64	98.96
1900	CERTIFICATED OTHER SALARIES	15,000.00	42,290.00		42,290.00		100.00
1930	CERTIFICATED OTHER EXTRA		450.00		450.00		100.00
	<b>Total Certificated Salaries</b>	<b>3,258,206.00</b>	<b>2,702,728.00</b>	<b>.00</b>	<b>2,672,697.45</b>	<b>30,030.55</b>	<b>98.89</b>
<b>Classified Salaries</b>							
2100	CLASSIFIED INST AIDE SALARIES	183,684.00	99,250.00		92,352.49	6,897.51	93.05
2130	CLASSIFIED INST AIDE EXTRA		3,262.00		2,922.51	339.49	89.59
2200	CLASSIFIED SUPPORT SALARIES	183,855.00	317,676.00		290,295.76	27,380.24	91.38
2230	CLASSIFIED SUPPORT EXTRA/OT		30,000.00		29,133.13	866.87	97.11
2300	CLASSIFIED SUPERVISOR/ADMIN	162,680.00	160,680.00		146,006.48	14,673.52	90.87
2330	CLASSIFIED SUP/ADMIN EXTRA		2,267.00		1,999.95	267.05	88.22
2400	CLASSIFIED CLER/TECH SALARIES	133,364.00	204,993.00		188,098.72	16,894.28	91.76
2430	CLASSIFIED CLER/TECH EXTRA/OT		450.00		424.15	25.85	94.26
2900	OTHER CLASSIFIED SALARIES	154,995.00					NO BDGT
2930	OTHER CLASSIFIED EXTRA/OT		4,500.00		4,500.00		100.00
	<b>Total Classified Salaries</b>	<b>818,578.00</b>	<b>823,078.00</b>	<b>.00</b>	<b>755,733.19</b>	<b>67,344.81</b>	<b>91.82</b>
<b>Employee Benefits</b>							
3101	STRS-CERTIFICATED	537,667.00	408,326.00		406,864.02	1,461.98	99.64
3201	PERS-CERTIFICATED		34,889.00		34,177.33	711.67	97.96
3202	PERS-CLASSIFIED	196,189.00	157,555.00		192,163.16	34,608.16-	121.97
3301	OASDI-CERTIFICATED		11,582.00		13,105.47	1,523.47-	113.15
3302	OASDI-CLASSIFIED	59,738.00	50,758.00		45,983.90	4,774.10	90.59
3311	MEDICARE-CERTIFICATED	47,243.00	39,185.00		38,216.32	968.68	97.53
3312	MEDICARE-CLASSIFIED	7,874.00	11,920.00		10,797.21	1,122.79	90.58
3313	MEDICARE-PAYCOM				11,905.46-	11,905.46	NO BDGT
3323	OASDI-PAYCOM				5,128.38-	5,128.38	NO BDGT
3401	HEALTH & WELFARE BEN-CERT	623,307.00	358,200.00		361,657.36	3,457.36-	100.97
3402	HEALTH & WELFARE BEN-CLASS	149,124.00	101,672.00		101,603.80	68.20	99.93
3403	HEALTH & WELFARE BEN-PAYCOM		115,318.00		91,868.39	23,449.61	79.67
3501	UNEMPLOYMENT INSURANCE-CERT	40,077.00	30,330.00		28,612.21	1,717.79	94.34
3502	UNEMPLOYMENT INSURANCE-CLASS	10,067.00	10,675.00		9,973.62	701.38	93.43
3503	UNEMPLOYMENT INSURANCE-PAYCOM				23,549.21	23,549.21-	NO BDGT
3601	WORKERS COMP INS-CERT	47,243.00	30,279.00		29,495.88	783.12	97.41
3602	WORKERS COMP INS-CLASS	11,869.00	9,221.00		25,660.16	16,439.16-	278.28
	<b>Total Employee Benefits</b>	<b>1,730,398.00</b>	<b>1,369,910.00</b>	<b>.00</b>	<b>1,396,694.20</b>	<b>26,784.20-</b>	<b>101.96</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 11, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Books and Supplies</b>							
4100	APPROVED TEXTBOOKS & CORE CURR	31,801.00	90,152.00		84,509.87	5,642.13	93.74
4200	BOOKS & REFERENCE MATERIALS	10,000.00	3,567.00		3,799.89	232.89-	106.53
4300	MATERIALS AND SUPPLIES	110,884.00	605,828.00	62,455.67	424,475.86	118,896.47	70.07
4320	FOOD/BEVERAGES		28,500.00	1,368.93	17,248.43	9,882.64	60.52
4400	NONCAPITALIZED EQUIP (<\$5,000)	15,000.00	22,166.00	6,523.23	17,413.85	1,771.08-	78.56
4700	FOOD (CHILD NUTRITION PROGRAM)		385,000.00	65,218.40	334,781.80	15,000.20-	86.96
	<b>Total Books and Supplies</b>	<b>167,685.00</b>	<b>1,135,213.00</b>	<b>135,566.23</b>	<b>882,229.70</b>	<b>117,417.07</b>	<b>77.71</b>
<b>Services and Other Operating Expenditures</b>							
5100	SUBAGREEMENTS FOR SERVICES	315,000.00	70,000.00	23,007.00	27,207.00	19,786.00	38.87
5200	TRAVEL AND CONFERENCES	10,100.00	14,800.00		14,347.10	452.90	96.94
5300	DUES AND MEMBERSHIPS	15,050.00	14,500.00		12,381.92	2,118.08	85.39
5400	INSURANCE	174,000.00	108,396.00		108,395.29	.71	100.00
5500	OPERATIONS & HOUSEKEEPING SRVS	155,750.00	270,000.00	88,503.64	219,830.85	38,334.49-	81.42
5510	UTILITIES - ELECTRIC & GAS		95,000.00	3,948.23	75,642.42	15,409.35	79.62
5520	UTILITIES - WATER & SEWER		27,500.00	22,639.77	20,881.27	16,021.04-	75.93
5530	WASTE DISPOSAL & RECYCLING		50,000.00	6,029.48	43,953.05	17.47	87.91
5600	NONCAPITALIZED REPAIRS	261,000.00	100,500.00	2,175.58	75,481.51	22,842.91	75.11
5610	FACILITIES RENT & LEASES		283,441.00	13,108.58	268,674.36	1,658.06	94.79
5620	EQUIPMENT RENT & LEASES		7,064.00	2,964.92	8,077.11	3,978.03-	114.34
5800	PROFESSIONAL/CONSULTING SRVCS	370,000.00	354,874.00	16,488.00	218,733.90	119,652.10	61.64
5810	EDUCATION CONSULTANTS	383,213.00	765,380.00	106,663.50	655,943.17	2,773.33	85.70
5820	LEGAL & AUDIT SERVICES		85,000.00	18,535.68	60,118.02	6,346.30	70.73
5830	ADVERTISING		46,500.00		44,417.43	2,082.57	95.52
5840	SOFTWARE AND LICENCES		93,134.00		83,314.48	9,819.52	89.46
5850	TRANSPORTATION/FIELD TRIPS		77,967.00	5,381.00	61,742.45	10,843.55	79.19
5880	MISC FEES/CHARGES/DAMAGES		132,753.00	111,863.79	110,266.14	89,376.93-	83.06
5890	AUTHORIZER OVERSIGHT FEES	54,173.00	60,922.00			60,922.00	
5900	COMMUNICATION - PHONE/INTERNET	35,400.00	97,000.00	17,244.06	72,099.61	7,656.33	74.33
5920	POSTAGE		2,500.00	850.72	1,878.92	229.64-	75.16
	<b>Total Services and Other Operating Expenditures</b>	<b>1,773,686.00</b>	<b>2,757,231.00</b>	<b>439,403.95</b>	<b>2,183,386.00</b>	<b>134,441.05</b>	<b>79.19</b>
<b>6600 - 6999</b>							
6900	DEPRECIATION	433,293.00	456,297.00			456,297.00	
	<b>Total 6600 - 6999</b>	<b>433,293.00</b>	<b>456,297.00</b>	<b>.00</b>	<b>.00</b>	<b>456,297.00</b>	
<b>Debt Service</b>							
7438	DEBT SERVICE - INTEREST	26,124.00	26,124.00		19,807.08	6,316.92	75.82

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 11, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
	Total Debt Service	26,124.00	26,124.00	.00	19,807.08	6,316.92	75.82
	Total Year To Date Expenditures	8,207,970.00	9,270,581.00	574,970.18	7,910,547.62	785,063.20	85.33

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9120	CASH IN BANK - BRIDGE BANK	461,312.97	2,283,668.83	2,744,981.80
9121	CASH IN BANK - HERITAGE BANK	1,133.55		1,133.55
9122	CASH IN BANK - 2	750.00		750.00
9123	CASH IN BANK - 3	4,155.86		4,155.86
9200	ACCOUNTS RECEIVABLE	563,489.00	476,064.00-	87,425.00
9201	ACCOUNTS RECEIVABLE PRIOR YEAR	6,483.65		6,483.65
9290	DUE FROM GRANTOR GOVERNMENTS	2,141,324.35	2,119,601.56-	21,722.79
9330	PREPAID EXPENSES	13,808.59	8,299.75-	5,508.84
9341	OTHER CURRENT - SECURITY DEP		2,000.00	2,000.00
9420	LAND IMPROVEMENTS	13,540,883.09		13,540,883.09
9425	ACC DEPREC - LAND IMPROVEMENTS	3,999,668.29-		3,999,668.29-
9440	EQUIPMENT	1,519,195.24		1,519,195.24
9445	ACC DEPREC - EQUIPMENT	1,150,677.78-		1,150,677.78-
9450	WORK IN PROGRESS		399,090.64	399,090.64
9490	DEFERRED OUTFLOWS OF RESOURCES	2,000.00	2,000.00-	
	<b>Total Assets</b>	<b>13,104,190.23</b>	<b>78,794.16</b>	<b>13,182,984.39</b>
<b>Liabilities</b>				
9500	ACCOUNTS PAYABLE (CURRENT)	26,229.65-	14,796.87	11,432.78-
9502	PAYABLE - EXCESS STRS (QB BAL)	627.70		627.70
9503	PAYABLE - TBD1	49,181.42	49,181.42-	
9504	PAYABLE - OUSD MEASURE G	118,938.00	118,938.00-	
9505	PAYABLE - 403B (QB ACCT)	1,650.00	1,650.00-	
9521	STRS (EE)		49,936.78	49,936.78
9522	STRS (OMI)		13,939.70	13,939.70
9523	PERS (EE)		6,033.36	6,033.36
9524	PERS (OMI)		14,806.36	14,806.36
9525	EXCESS STRS - EMPLOYEE		709.50	709.50
9536	WORKERS' COMPENSATION INS		19,553.04	19,553.04
9541	403B - TCG ADMINISTRATORS		9,914.85	9,914.85
9550	MEDICAL - KAISER (EE)		2,918.26	2,918.26
9551	MEDICAL - KAISER (OMI)		28,458.13	28,458.13
9553	DENTAL - PRINCIPAL (OMI)		8,254.75	8,254.75
9555	VISION - PRINCIPAL (OMI)		1,532.70	1,532.70
9556	BASIC LIFE - PRINCIPAL		565.31	565.31
9557	LTD - PRINCIPAL (OMI)		48.75	48.75
9558	ADD - PRINCIPAL (OMI)		120.09	120.09
9590	DUE TO GRANTOR GOVERNMENTS	123,597.00	101,349.00-	22,248.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 11, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fund 62 - CHARTER SCHOOL ENTERPRISE FUND**

**Fiscal Year 2021/22 Through May 2022**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation (continued)</b>				
<b>Liabilities (continued)</b>				
9641	CURRENT LOAN - CS CAPITAL	518,100.00	518,100.00-	
9650	UNEARNED REVENUE	254,615.68	254,615.68-	
9661	LOAN PAYABLE - CS FACILITIES	1,320,472.00	54,346.00-	1,266,126.00
	<b>Total Liabilities</b>	<b>2,360,952.15</b>	<b>926,591.65-</b>	<b>1,434,360.50</b>
	<b>Calculated Fund Balance</b>	<b>10,743,238.08</b>	<b>1,005,385.81</b>	<b>11,748,623.89</b>
<b>Beginning Fund Balance</b>				
9791	BEGINNING FUND BALANCE	10,743,238.08		10,743,238.08
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>1,005,385.81</b>	<b>1,005,385.81</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>1,005,385.81</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised		
<b>Reserves</b>				
9720 RESERVE FOR ENCUMBRANCES			574,970.18	574,970.18
<b>Other Designations</b>				
9790 UNRESTRICTED NET POSITION	10,570,621.00	11,281,529.00		

Fund 62 - CHARTER SCHOOL ENTERPRISE FUND		Fiscal Year 2021/22 Through May 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	8,022,479.00	9,795,998.00		8,915,933.43	880,064.57	91.02
B. Expenditures	8,207,970.00	9,270,581.00	574,970.18	7,910,547.62	785,063.20	85.33
C. Subtotal (Revenue LESS Expense)	185,491.00-	525,417.00		1,005,385.81	95,001.37	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	185,491.00-	525,417.00		1,005,385.81	95,001.37	
F. Fund Balance:						
Beginning Balance (9791)	10,756,112.00	10,756,112.00		10,743,238.08		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	10,756,112.00	10,756,112.00		10,743,238.08		
G. Calculated Ending Balance	10,570,621.00	11,281,529.00		11,748,623.89		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	10,570,621.00	11,281,529.00				
Other				574,970.18		