

Fund 62 - CHARTER SCHOOL ENTERPRISE FUND

Fiscal Year 2022/23 Through August 2022

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	LCFF STATE AID - CURRENT YEAR	3,585,109.00	3,585,109.00	187,960.00	3,397,149.00	5.24
8012	EDUCATION PROTECTION ACCOUNT	1,244,411.00	1,244,411.00		1,244,411.00	
8096	IN LIEU PROPERTY TAX TRANSFER	1,576,041.00	1,576,041.00	92,221.00	1,483,820.00	5.85
	Total LCFF Revenue Sources	6,405,561.00	6,405,561.00	280,181.00	6,125,380.00	4.37
Federal Revenue						
8181	SPECIAL ED - ENTITLEMENT	76,160.00	76,160.00		76,160.00	
8220	CHILD NUTRITION	350,000.00	350,000.00		350,000.00	
8290	OTHER FEDERAL REVENUE	2,038,638.00	2,038,638.00	66.00	2,038,572.00	0.00
	Total Federal Revenue	2,464,798.00	2,464,798.00	66.00	2,464,732.00	0.00
Other State Revenues						
8520	CHILD NUTRITION	23,000.00	23,000.00		23,000.00	
8550	MANDATED COST REIMBURSEMENTS	18,985.00	18,985.00		18,985.00	
8560	STATE LOTTERY REVENUE	85,956.00	85,956.00		85,956.00	
8590	ALL OTHER STATE REVENUE	679,047.00	679,047.00	13,555.00	665,492.00	2.00
	Total Other State Revenues	806,988.00	806,988.00	13,555.00	793,433.00	1.68
Other Local Revenue						
8699	ALL OTHER LOCAL REVENUE	5,000.00	5,000.00	515.00	4,485.00	10.30
8792	SELPA APPORTIONMENT TRANSFERS	443,527.00	443,527.00	42,950.00	400,577.00	9.68
	Total Other Local Revenue	448,527.00	448,527.00	43,465.00	405,062.00	9.69
	Total Year To Date Revenues	10,125,874.00	10,125,874.00	337,267.00	9,788,607.00	3.33

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	CERTIFICATED TEACHER BASE	2,451,543.00	2,451,543.00	1,866,870.00	207,430.00	377,243.00	8.46
1130	CERTIFICATED TEACHER EXTRA	23,500.00	23,500.00	13,950.00	2,954.62	6,595.38	12.57
1160	CERTIFICATED TEACHER SUBS	90,000.00	90,000.00		9,250.00	80,750.00	10.28
1200	CERTIFICATED PUPIL SUPP BASE	253,381.00	253,381.00	218,529.80	22,624.52	12,226.68	8.93
1230	CERTIFICATED PUPIL SUPP EXTRA			1,359.20	140.92	1,500.12-	NO BDGT
1300	CERTIFICATED SUPERVISOR/ADMIN	407,023.00	407,023.00	139,012.86	38,333.36	229,676.78	9.42
1330	CERTIFICATED SUP/ADMIN EXTRA	1,502.00	1,502.00	684.11	212.14	605.75	14.12
1900	CERTIFICATED OTHER SALARIES	49,000.00	49,000.00	45,423.00	5,047.00	1,470.00-	10.30
1930	CERTIFICATED OTHER EXTRA	500.00	500.00	450.00	5,150.00	5,100.00-	1,030.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 2, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 62 - CHARTER SCHOOL ENTERPRISE FUND

Fiscal Year 2022/23 Through August 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Total Certificated Salaries		3,276,449.00	3,276,449.00	2,286,278.97	291,142.56	699,027.47	8.89
Classified Salaries							
2100	CLASSIFIED INST AIDE SALARIES	150,543.00	150,543.00	126,147.07	12,259.38	12,136.55	8.14
2200	CLASSIFIED SUPPORT SALARIES	317,208.00	317,208.00	276,513.32	38,874.76	1,819.92	12.26
2230	CLASSIFIED SUPPORT EXTRA/OT	30,000.00	30,000.00		4,363.58	25,636.42	14.55
2300	CLASSIFIED SUPERVISOR/ADMIN	165,503.00	165,503.00	198,474.60	41,094.92	74,066.52-	24.83
2330	CLASSIFIED SUP/ADMIN EXTRA	3,200.00	3,200.00	1,666.60	333.32	1,200.08	10.42
2400	CLASSIFIED CLER/TECH SALARIES	289,898.00	289,898.00	151,715.62	22,089.05	116,093.33	7.62
2430	CLASSIFIED CLER/TECH EXTRA/OT	500.00	500.00		115.43	384.57	23.09
2930	OTHER CLASSIFIED EXTRA/OT	6,000.00	6,000.00			6,000.00	
Total Classified Salaries		962,852.00	962,852.00	754,517.21	119,130.44	89,204.35	12.37
Employee Benefits							
3101	STRS-CERTIFICATED	581,774.00	581,774.00	385,516.95	47,311.09	148,945.96	8.13
3201	PERS-CERTIFICATED	40,938.00	40,938.00	53,749.56	5,767.06	18,578.62-	14.09
3202	PERS-CLASSIFIED	193,413.00	193,413.00	161,817.90	25,806.62	5,788.48	13.34
3301	OASDI-CERTIFICATED	10,005.00	10,005.00	13,135.56	1,703.88	4,834.44-	17.03
3302	OASDI-CLASSIFIED	59,132.00	59,132.00	46,780.08	7,375.73	4,976.19	12.47
3311	MEDICARE-CERTIFICATED	47,699.00	47,699.00	33,318.66	4,240.18	10,140.16	8.89
3312	MEDICARE-CLASSIFIED	13,967.00	13,967.00	10,940.45	1,727.38	1,299.17	12.37
3401	HEALTH & WELFARE BEN-CERT	411,260.00	411,260.00	246,941.40	27,436.60	136,882.00	6.67
3402	HEALTH & WELFARE BEN-CLASS	101,620.00	101,620.00	85,267.46	9,764.93	6,587.61	9.61
3403	HEALTH & WELFARE BEN-PAYCOM	25,644.00	25,644.00			25,644.00	
3501	UNEMPLOYMENT INSURANCE-CERT	30,442.00	30,442.00	13,944.07	2,099.45	14,398.48	6.90
3502	UNEMPLOYMENT INSURANCE-CLASS	15,177.00	15,177.00	11,160.76	1,010.29	3,005.95	6.66
3601	WORKERS COMP INS-CERT	36,701.00	36,701.00	25,605.55	3,260.73	7,834.72	8.88
3602	WORKERS COMP INS-CLASS	10,790.00	10,790.00	8,451.04	1,334.33	1,004.63	12.37
Total Employee Benefits		1,578,562.00	1,578,562.00	1,096,629.44	138,838.27	343,094.29	8.80
Books and Supplies							
4100	APPROVED TEXTBOOKS & CORE CURR	95,000.00	95,000.00	26,252.81	30,860.72	37,886.47	32.48
4200	BOOKS & REFERENCE MATERIALS	7,000.00	7,000.00	1,332.90	651.58	5,015.52	9.31
4300	MATERIALS AND SUPPLIES	390,296.00	390,296.00	34,547.89	172,961.08	182,787.03	44.32
4320	FOOD/BEVERAGES	18,500.00	18,500.00	3,585.52	4,579.05	10,335.43	24.75
4330	FURNITURE/EQUIP UNDER \$500				1,814.62	1,814.62-	NO BDGT
4400	NONCAPITALIZED EQUIP (<\$5,000)	20,000.00	20,000.00	41,274.17	133,471.26	154,745.43-	667.36
4700	FOOD (CHILD NUTRITION PROGRAM)	387,683.00	387,683.00	308,350.00	31,650.00	47,683.00	8.16
Total Books and Supplies		918,479.00	918,479.00	415,343.29	375,988.31	127,147.40	40.94

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Fund 62 - CHARTER SCHOOL ENTERPRISE FUND

Fiscal Year 2022/23 Through August 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5100	SUBAGREEMENTS FOR SERVICES	70,000.00	70,000.00	25,000.00		45,000.00	
5200	TRAVEL AND CONFERENCES	18,718.00	18,718.00		7,585.53	11,132.47	40.53
5300	DUES AND MEMBERSHIPS	15,000.00	15,000.00		10,476.77	4,523.23	69.85
5400	INSURANCE	120,000.00	120,000.00		132,624.61	12,624.61-	110.52
5500	OPERATIONS & HOUSEKEEPING SRVS	275,000.00	275,000.00	211,920.80	57,354.68	5,724.52	20.86
5510	UTILITIES - ELECTRIC & GAS	100,000.00	100,000.00	32,372.25	25,627.75	42,000.00	25.63
5520	UTILITIES - WATER & SEWER	28,000.00	28,000.00	26,845.28	2,554.72	1,400.00-	9.12
5530	WASTE DISPOSAL & RECYCLING	50,000.00	50,000.00	33,816.65	14,303.35	1,880.00	28.61
5600	NONCAPITALIZED REPAIRS	125,000.00	125,000.00	441.72	67,870.36	56,687.92	54.30
5610	FACILITIES RENT & LEASES	284,441.00	284,441.00	222,926.48	56,573.52	4,941.00	19.89
5620	EQUIPMENT RENT & LEASES	10,000.00	10,000.00	5,684.18	515.82	3,800.00	5.16
5710	DIRECT COST TRANSFER			1,635.37	2,622.20	4,257.57-	NO BDGT
5800	PROFESSIONAL/CONSULTING SRVCS	406,913.00	406,913.00	260,556.00	91,575.45	54,781.55	22.50
5810	EDUCATION CONSULTANTS	969,066.00	969,066.00	441,916.00	125,725.67	401,424.33	12.97
5820	LEGAL & AUDIT SERVICES	105,000.00	105,000.00	47,609.80	2,390.20	55,000.00	2.28
5830	ADVERTISING	27,500.00	27,500.00			27,500.00	
5840	SOFTWARE AND LICENCES	74,294.00	74,294.00	3,002.79	45,161.05	26,130.16	60.79
5850	TRANSPORTATION/FIELD TRIPS	81,721.00	81,721.00	825.00	3,771.07-	84,667.07	-4.61
5880	MISC FEES/CHARGES/DAMAGES	133,000.00	133,000.00	48,323.47	41,976.15	42,700.38	31.56
5890	AUTHORIZER OVERSIGHT FEES	77,417.00	77,417.00			77,417.00	
5900	COMMUNICATION - PHONE/INTERNET	75,000.00	75,000.00	53,525.04	4,874.02	16,600.94	6.50
5920	POSTAGE	2,500.00	2,500.00	3,754.40	124.15	1,378.55-	4.97
	Total Services and Other Operating Expenditures	3,048,570.00	3,048,570.00	1,420,155.23	686,164.93	942,249.84	22.51
6600 - 6999							
6900	DEPRECIATION	350,776.00	350,776.00			350,776.00	
	Total 6600 - 6999	350,776.00	350,776.00	.00	.00	350,776.00	
Debt Service							
7438	DEBT SERVICE - INTEREST	25,323.00	25,323.00			25,323.00	
	Total Debt Service	25,323.00	25,323.00	.00	.00	25,323.00	
	Total Year To Date Expenditures	10,161,011.00	10,161,011.00	5,972,924.14	1,611,264.51	2,576,822.35	15.86

Fund 62 - CHARTER SCHOOL ENTERPRISE FUND

Fiscal Year 2022/23 Through August 2022

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9120	CASH IN BANK - BRIDGE BANK	2,880,598.21	376,029.94-	2,504,568.27
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
9201	ACCOUNTS RECEIVABLE PRIOR YEAR	141,363.76		141,363.76
9290	DUE FROM GRANTOR GOVERNMENTS	1,353,795.90	1,088,840.90-	264,955.00
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	4,254,750.29-		4,254,750.29-
9440	EQUIPMENT	1,519,195.24		1,519,195.24
9445	ACC DEPREC - EQUIPMENT	1,299,165.78-		1,299,165.78-
9450	WORK IN PROGRESS	399,090.64		399,090.64
	Total Assets	14,289,050.18	1,464,870.84-	12,824,179.34
Liabilities				
9500	ACCOUNTS PAYABLE (CURRENT)		2,350.00-	2,350.00-
9501	ACCOUNTS PAYABLE (Prior)	104,773.39	90,027.75-	14,745.64
9502	PAYABLE - EXCESS STRS (QB BAL)	627.70		627.70
9522	STRS (OMI)	27,062.95	47,323.31	74,386.26
9524	PERS (OMI)	14,114.24	7,988.14	22,102.38
9525	EXCESS STRS - EMPLOYEE	709.50		709.50
9535	STATE UNEMPLOYMENT INS	36.00-		36.00-
9536	WORKERS' COMPENSATION INS		4,595.06	4,595.06
9540	STATE DISABILITY INS		8,735.06-	8,735.06-
9551	MEDICAL - KAISER (OMI)	32,272.19	125,758.94-	93,486.75-
9553	DENTAL - PRINCIPAL (OMI)	8,254.75	2,487.92	10,742.67
9555	VISION - PRINCIPAL (OMI)	1,532.70	447.38	1,980.08
9556	BASIC LIFE - PRINCIPAL	626.85	7,839.59-	7,212.74-
9557	LTD - PRINCIPAL (OMI)	48.75	19.50	68.25
9558	ADD - PRINCIPAL (OMI)	133.05	44.70	177.75
9590	DUE TO GRANTOR GOVERNMENTS	385,853.00	19,068.00-	366,785.00
9650	UNEARNED REVENUE	562,128.51		562,128.51
9661	LOAN PAYABLE - CS FACILITIES	1,266,126.00		1,266,126.00
	Total Liabilities	2,404,227.58	190,873.33-	2,213,354.25
	Calculated Fund Balance	11,884,822.60	1,273,997.51-	10,610,825.09
Beginning Fund Balance				
9791	BEGINNING FUND BALANCE	11,485,731.96		11,485,731.96

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Fund 62 - CHARTER SCHOOL ENTERPRISE FUND				Fiscal Year 2022/23 Through August 2022	
Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Beginning Fund Balance Proof			<u>399,090.64</u>	<u>1,273,997.51-</u>	<u>874,906.87-</u>
Out of Balance					
Asset Change	1,464,870.84-	Asset Start Bal	14,289,050.18		
minus Liab Change	190,873.33-	minus Liab Start Bal	2,404,227.58		
minus Beg Bal Change	.00	plus Asset Change	1,464,870.84-		
		minus Liab Change	190,873.33-		
		minus Beg Bal Start	11,485,731.96		
		plus Beg Bal Change	.00		
	<u>1,273,997.51-</u>	not =	<u>874,906.87-</u>	Difference	399,090.64-
Change in Fund Balance - Excess Revenues (Expenditures)				(1,273,997.51)	

Memo Only - Ending Fund Balance Accounts					
		Adopted		Revised	
Reserves					
9720	RESERVE FOR ENCUMBRANCES				5,972,924.14
					5,972,924.14
Other Designations					
9790	UNRESTRICTED NET POSITION	11,364,509.00		11,364,509.00	
9796 - 9799					
9796	NET INVESTMENT IN CAP ASSETS		399,090.64		399,090.64

Fund 62 - CHARTER SCHOOL ENTERPRISE FUND		Fiscal Year 2022/23 Through August 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	10,125,874.00	10,125,874.00		337,267.00	9,788,607.00	3.33
B. Expenditures	10,161,011.00	10,161,011.00	5,972,924.14	1,611,264.51	2,576,822.35	15.86
C. Subtotal (Revenue LESS Expense)	35,137.00-	35,137.00-		1,273,997.51-	7,211,784.65	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	35,137.00-	35,137.00-		1,273,997.51-	7,211,784.65	
F. Fund Balance:						
Beginning Balance (9791)	11,399,646.00	11,399,646.00		11,485,731.96		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	11,399,646.00	11,399,646.00		11,485,731.96		
G. Calculated Ending Balance	11,364,509.00	11,364,509.00		10,211,734.45		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	11,364,509.00	11,364,509.00				
Other				5,972,924.14		