

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT
First Interim Report - Detail**

Santiago Middle School

30-66621-6085328
Orange Unified School District
Orange County
0066
2021-2022

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Object Code	Description	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES								
1. LCFE Sources								
8011	State Aid - Current Year	4,104,570.00	143,498.27		143,498.27	3,091,321.00		3,091,321.00
8012	Education Protection Account (EPA) - Current Year	229,656.00				216,388.00		216,388.00
8019	State Aid - Prior Years							
8096	Transfers to Charter Schools in Lieu of Property Taxes	6,315,664.00	2,101,826.00		2,101,826.00	6,843,367.00		6,843,367.00
8091, 8097	Other LCFE Transfers							
	Total, LCFE Sources	10,649,890.00	2,245,324.27		2,245,324.27	10,151,076.00		10,151,076.00
2. Federal Revenues								
8290	No Child Left Behind							
8181, 8182	Special Education - Federal	145,500.00					135,243.00	135,243.00
8220	Child Nutrition - Federal							
8110, 8260-8299	Other Federal Revenues	1,911,868.00	20,070.67	20,070.67	20,070.67	1,086,470.47		1,086,470.47
	Total, Federal Revenues	2,057,368.00		20,070.67	20,070.67		1,221,713.47	1,221,713.47
3. Other State Revenues								
StateRevSE	Special Education - State	691,780.00	33,828.00	33,828.00	33,828.00		773,587.00	773,587.00
StateRevAO	All Other State Revenues	248,270.00	309,922.00	309,922.00	309,922.00	201,091.32	676,585.71	877,677.03
	Total, Other State Revenues	940,050.00		343,750.00	343,750.00	201,091.32	1,450,172.71	1,651,264.03
4. Other Local Revenues								
LocalRevAO	All Other Local Revenues	148,000.00	69,311.20	155,610.00	224,921.20	292,310.00		292,310.00
	Total, Local Revenues	148,000.00	69,311.20	155,610.00	224,921.20	292,310.00		292,310.00
	5. TOTAL REVENUES	13,795,308.00	2,314,635.47	519,430.67	2,834,066.14	10,644,477.32	2,671,886.18	13,316,363.50
B. EXPENDITURES								
1. Certificated Salaries								
1100	Certificated Teachers' Salaries	4,542,585.00	1,092,191.03	273,346.26	1,365,537.29	3,918,950.28	825,591.01	4,744,541.29
1200	Certificated Pupil Support Salaries	324,931.00	45,854.04	62,104.65	107,958.69	70,667.22	279,947.45	350,614.67
1300	Certificated Supervisors' and Administrators' Salaries	695,404.00	192,705.86	20,043.87	212,749.73	640,989.83	105,199.58	746,189.41
1900	Other Certificated Salaries	25,000.00	8,755.48	4,950.00	13,705.48	13,115.48	12,590.00	25,705.48
	Total, Certificated Salaries	5,587,920.00	1,339,506.41	360,444.78	1,699,951.19	4,643,722.81	1,223,328.04	5,867,050.85
2. Non-certificated Salaries								
2100	Non-certificated Instructional Aides' Salaries	315,628.00	1,158.16	107,312.82	108,470.98	36,733.82	343,335.21	380,069.02
2200	Non-certificated Support Salaries	454,195.00	158,888.12		158,888.12	368,049.79	83,752.80	451,802.59
2300	Non-certificated Supervisors' and Administrators' Sal.	170,000.00	33,564.00	3,500.00	37,064.00	86,242.00	5,950.00	92,192.00

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Object Code	Description	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
2400	Clerical and Office Salaries	346,095.00	134,999.59		134,999.59	441,543.47	15,945.00	457,488.47
2900	Other Non-certificated Salaries	29,640.00	341.16		341.16	4,341.16	-	4,341.16
	Total, Non-certificated Salaries	1,315,558.00	328,951.03	110,812.82	439,763.85	936,910.23	448,983.01	1,385,893.24
3. Employee Benefits								
3101-3102	STRS	942,938.00	203,941.70	57,656.33	261,598.03	702,980.42	176,078.81	879,059.23
3201-3202	PERS	272,252.00	66,502.60	23,003.45	89,506.05	244,452.06	67,728.03	312,180.09
3301-3302	OASDI / Medicare / Alternative	177,801.00	55,377.82	13,153.59	68,531.41	174,602.14	41,172.43	215,774.57
3401-3402	Health and Welfare Benefits	998,753.00	249,025.90	59,998.97	309,024.87	778,761.57	216,603.94	995,365.51
3501-3502	Unemployment Insurance	84,080.00	40,169.97	2,355.54	42,525.51	65,433.80	6,993.27	72,427.07
3601-3602	Workers' Compensation Insurance	135,000.00	28,580.00		28,580.00	114,320.00		114,320.00
3701-3702	OPEB, Allocated	69,892.00	20,669.97		20,669.97	88,346.37		88,346.37
3751-3752	OPEB, Active Employees	-	-		-	-		-
3901-3902	Other Employee Benefits	-	3.95	36.89	40.84	178.13	62.71	240.84
	Total, Employee Benefits	2,680,716.00	684,271.91	156,204.77	820,476.68	2,169,074.49	508,639.19	2,677,713.68
4. Books and Supplies								
4100	Approved Textbooks and Core Curricula Materials	30,000.00			-			-
4200	Books and Other Reference Materials	15,000.00	1,026.34	8,091.49	9,117.83	1,117.83	12,000.00	13,117.83
4300	Materials and Supplies	369,000.00	11,328.42	136,623.80	147,952.22	135,751.51	104,200.71	239,952.22
4400	Noncapitalized Equipment	340,000.00	8,851.11	112,788.50	121,639.61	31,622.61	130,017.00	161,639.61
4700	Food	-			-			-
	Total, Books and Supplies	754,000.00	21,205.87	257,503.79	278,709.66	168,491.95	246,217.71	414,709.66
5. Services and Other Operating Expenditures								
5100	Subagreements for Services	663,512.00	66,429.33		66,429.33	583,686.87		583,686.87
5200	Travel and Conferences	75,000.00	1,815.00	10,795.00	12,610.00	4,747.00	49,463.00	54,210.00
5300	Dues and Memberships	22,000.00	4,670.00		4,670.00	12,670.00		12,670.00
5400	Insurance	60,000.00			-	61,231.00		61,231.00
5500	Operations and Housekeeping Services	16,000.00	1,827.76		1,827.76	9,827.76		9,827.76
5600	Rentals, Leases, Repairs, and Noncap. Improvements	463,000.00	88,158.99		88,158.99	469,088.69		469,088.69
5800	Professional/Consulting Services and Operating Expend.	1,132,500.00	84,267.56	88,507.60	172,775.16	711,789.25	195,255.24	907,044.49
5900	Communications	85,000.00	3,101.52		3,101.52	42,207.49		42,207.49
	Total, Services and Other Operating Expenditures	2,517,012.00	250,270.16	99,302.60	349,572.76	1,895,248.06	244,718.24	2,139,966.30
6. Capital Outlay								
6100-6170	(Objects 6100-6170, 6200-6500 modified accrual basis only)							
6200	Land and Land Improvements	-			-			-
	Buildings and Improvements of Buildings	-			-			-

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Description	Object Code	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	22,000.00	-	-	-	22,000.00	-	22,000.00
Total, Capital Outlay		22,000.00	-	-	-	22,000.00	-	22,000.00
7. Other Outgo								
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-
Debt Service:								
Interest	7438	-	-	-	-	-	-	-
Principal	7439	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		12,877,206.00	2,604,205.38	984,268.76	3,588,474.14	9,835,447.55	2,671,886.18	12,507,333.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.								
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		918,102.00	(289,569.91)	(464,838.09)	(754,408.00)	809,029.78	(0.00)	809,029.77
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		918,102.00	(289,569.91)	(464,838.09)	(754,408.00)	809,029.78	(0.00)	809,029.77
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	2,658,949.00	-	-	-	3,054,920.55	-	3,054,920.55
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		2,658,949.00	-	-	-	3,054,920.55	-	3,054,920.55
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,577,051.00	(289,569.91)	(464,838.09)	(754,408.00)	3,863,950.33	(0.00)	3,863,950.32

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Description	Object Code	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		Total
		Total		Unrestricted	Restricted	Unrestricted	Restricted	
Components of Ending Fund Balance (Optional):								
Nonspendable Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-
Nonspendable Stores (equals object 9320)	9712	-	-	-	-	-	-	-
Nonspendable Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-
Nonspendable All Others	9719	-	-	-	-	-	-	-
Restricted Fund Balance	9740	-	-	-	-	-	-	-
Committed Fund Balance	9750, 9760	-	-	-	-	-	-	-
Assigned Fund Balance	9780	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	643,960.00				625,877.02		625,877.02
Undesignated/Unappropriated Amount	9790	2,933,191.00	(289,569.91)	(464,836.09)	(754,408.00)	3,238,073.31	(0.00)	3,238,073.30