

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

Charter School Name: Santiago Middle
(continued)
CDS #: 30-66621-6085328
Charter Approving Entity: Orange Unified School District
County: Orange County
Charter #: 0066
Fiscal Year: 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)

Description	Adopted Budget - July 1st		Actuals thru 1/31		2nd Interim Budget		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
Total, Non-certificated Salaries	1,315,558.00	-	767,859.70	256,129.96	1,288,013.89	364,490.07	1,652,503.96
3. Employee Benefits							
STRS	942,938.00	-	406,970.68	113,096.93	776,339.22	174,511.02	950,850.24
PERS	272,252.00	-	210,785.37	70,156.08	270,206.37	66,243.08	336,449.45
OASDI / Medicare / Alternative	177,801.00	-	290,381.28	67,176.93	143,399.06	62,871.93	206,270.99
Health and Welfare Benefits	998,753.00	-	398,167.14	111,947.07	729,740.65	187,709.56	917,450.21
Unemployment Insurance	84,080.00	-	149,492.86	25,637.97	43,252.65	26,368.18	69,620.83
Workers' Compensation Insurance	135,000.00	-	59,399.00	-	97,924.00	-	97,924.00
OPEB, Allocated	69,892.00	-	31,949.37	-	74,244.37	-	74,244.37
OPEB, Active Employees	-	-	-	-	-	-	-
Other Employee Benefits	-	-	10,125.67	10,153.77	(9,858.33)	-	296.44
Total, Employee Benefits	2,680,716.00	-	1,557,271.37	398,170.75	2,125,247.99	527,857.54	2,653,105.53
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	30,000.00	-	-	324.98	-	324.98	324.98
Books and Other Reference Materials	15,000.00	-	1,252.13	9,028.19	2,081.62	10,698.70	12,780.32
Materials and Supplies	369,000.00	-	47,284.93	172,776.07	200,225.22	77,337.78	277,563.00
Noncapitalized Equipment	340,000.00	-	9,643.32	179,873.16	21,430.04	195,586.44	217,016.48
Food	-	-	124.85	-	2,624.85	-	2,624.85
Total, Books and Supplies	754,000.00	-	58,305.23	362,004.40	226,361.73	283,947.90	510,309.63
5. Services and Other Operating Expenditures							
Subagreements for Services	663,512.00	-	66,429.33	-	562,136.27	-	562,136.27
Travel and Conferences	75,000.00	-	4,723.34	11,545.01	20,964.74	30,303.61	51,268.35
Dues and Memberships	22,000.00	-	16,400.00	-	21,400.00	-	21,400.00
Insurance	60,000.00	-	35,718.10	-	61,231.05	-	61,231.05
Operations and Housekeeping Services	16,000.00	-	13,538.51	-	18,538.51	-	18,538.51
Rentals, Leases, Repairs, and Noncap. Improvements	463,000.00	-	203,155.90	424.30	340,655.36	424.30	341,079.66
Professional/Consulting Services and Operating Expend.	1,132,500.00	-	160,937.89	175,675.73	447,303.69	352,259.93	799,563.62
Communications	85,000.00	-	4,267.62	9,857.03	34,267.62	9,857.03	44,124.65
Total, Services and Other Operating Expenditures	2,517,012.00	-	505,170.69	197,502.07	1,506,497.24	392,844.87	1,899,342.11
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)							
Land and Land Improvements	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-	-

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Description	Object Code	Adopted Budget - July 1st		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Depreciation Expense (for full accrual only)	6900	22,000.00	22,000.00	-	-	22,000.00	22,000.00
Total, Capital Outlay		22,000.00	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 Appointments to Other LEAs - Spec. Ed.	7221-7223SE						
Transfers of Appointments 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	12,877,206.00	5,449,709.96	1,901,915.16	9,979,279.10	2,600,540.83
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.							
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(1,879,032.68)	2,797,134.68	918,102.00	(1,242,130.30)	271,626.97	271,626.97
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)		(1,879,032.68)	2,797,134.68	918,102.00	(1,119,562.44)	271,626.97	271,626.97
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	2,658,949.00	2,658,949.00	3,054,920.55	3,054,920.55	3,054,920.55	3,054,920.55
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-
c. Adjusted Beginning Balance		2,658,949.00	2,658,949.00	3,054,920.55	3,054,920.55	3,054,920.55	3,054,920.55
2. Ending Fund Balance, June 30 (E + F.1.c.)		779,916.32	2,797,134.68	3,577,051.00	2,932,352.69	3,326,547.52	3,326,547.52
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						

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Description	Object Code	Adopted Budget - July 1st		Actuals thru 1/31		2nd Interim Budget	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Restricted Fund Balance	9740	-	-	-	-	-	-
Committed Fund Balance	9750, 9760	-	-	-	-	-	-
Assigned Fund Balance	9780	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	643,860.00	643,860.00	-	-	627,890.99	627,890.99
Undesignated/Unappropriated Amount	9790	136,056.32	2,797,134.68	2,932,352.69	(1,119,562.44)	2,698,656.53	2,698,656.53
				1,812,790.25			