

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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, & 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Charter School Name: Manzanita Charter Middle School

CDS #: [6118368]

Charter Approving Entity: Contra Costa County Office of Education

Charter #: 0333

Fiscal Year: ~~2023/24~~ 2024/25 FY 2024/25

Description	Object Code	Est. Actuals Prior Year	FY 2024/25		Total
			Unrestricted	Restricted	
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year	8011	638,000	853,676		853,676
EPA	8012	147,186	18,900		18,900
State Aid - Prior Years	8019				-
Charter Schools In-Lieu Property Taxes	8096	288,166	362,500		362,500
Other LCFF Transfers	8091, 8097				-
Total, Revenue Limit Sources		1,073,352	1,235,076	-	1,235,076
2. Federal Revenues					
No Child Left Behind	8290	41,006		52,600	52,600
Special Education - Federal	8181, 8182	14,293		13,230	13,230
Child Nutrition - Federal	8220	14,028		17,500	17,500
Other Federal Revenues	8110, 8260-8299				-
Total, Federal Revenues		69,327	-	83,330	83,330
3. Other State Revenues					
Special Education - State	StateRevSE	65,296		83,859	83,859
All Other State Revenues	StateRevAO	292,092	124,500	10,000	134,500
Total, Other State Revenues		357,388	124,500	93,859	218,359
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	28,030		31,500	31,500
Total, Local Revenues		28,030	-	31,500	31,500
5. TOTAL REVENUES					
		1,528,097	1,359,576	208,689	1,568,265
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers	1100	486,500	366,311	180,689	547,000
Certificated Pupil Support	1200	6,000	10,000		10,000
Certificated Supervisors & Administrators	1300	97,500	126,000		126,000
Other Certificated Salaries	1900				-
Total, Certificated Salaries		590,000	502,311	180,689	683,000
2. Non-certificated Salaries					
Non-certificated Instructional	2100				-
Non-certificated Support	2200				-
Non-certificated Supervisors & Administrators	2300	114,000	126,000		126,000
Clerical and Office Salaries	2400	78,662	60,000		60,000
Other Non-certificated Salaries	2900				-
Total, Non-certificated Salaries		192,662	186,000	-	186,000
3. Employee Benefits					
STRS	3101-3102	76,808	104,500		104,500
PERS	3201-3202	46,957	86,500		86,500
OASDI / Medicare / Alternative	3301-3302	25,706	32,000		32,000
Health and Welfare Benefits	3401-3402	88,194	80,000		80,000
Unemployment Insurance	3501-3502	1,067	1,200		1,200
Workers' Compensation Insurance	3601-3602	153	250		250
OPEB, Allocated	3701-3702				-
OPEB, Active Employees	3751-3752				-
Other Employee Benefits	3901-3902				-
Total, Employee Benefits		238,885	304,450	-	304,450
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	18,900	6,000		6,000
Books and Other Reference Materials	4200	14,471	2,500		2,500
Materials and Supplies	4300	30,318	22,500		22,500

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Fiscal Year: ~~2024/25~~ 2024/25

FY 2024/25

Description	Object Code	Est. Actuals Prior Year	FY 2024/25		Total
			Unrestricted	Restricted	
Noncapitalized Equipment	4400	31,243	20,000		20,000
Food	4700	25,735		28,000	28,000
Total, Books and Supplies		120,667	51,000	28,000	79,000

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Charter Approving Entity: Contra Costa County Office of Education
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Fiscal Year: ~~2024/25~~ **2024/25** **FY 2024/25**

Description	Object Code	Est. Actuals Prior Year	2024/25		Total
			Unrestricted	Restricted	
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				-
Travel and Conferences	5200	18,263	1,500		1,500
Dues and Memberships	5300	500	1,000		1,000
Insurance	5400	32,121	31,536		31,536
Operations and Housekeeping Services	5500	17,800	16,500		16,500
Rentals, Leases, Repairs, and Noncap. Improvements	5600	174,024	135,000		135,000
Professional/Consulting Services & Operating Expend.	5800	213,650	175,000		175,000
Communications	5900	8,407	5,000		5,000
Total, Services and Other Operating Expenditures		464,765	365,536	-	365,536
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)					
Sites and Improvements of Sites	6100-6170				-
Buildings and Improvements of Buildings	6200				-
Books and Media for New/Major Expansion Libraries	6300				-
Equipment	6400				-
Equipment Replacement	6500				-
Depreciation Expense (for full accrual only)	6900	11,750	11,750		11,750
Total, Capital Outlay		11,750	11,750	-	11,750
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	10,734	12,350		12,350
All Other Transfers	7281-7299				-
Debt Service:					
Interest	7438				-
Principal	7439				-
Total, Other Outgo		10,734	12,350	-	12,350
8. TOTAL EXPENDITURES		1,629,463	1,433,397	208,669	1,642,086
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(101,366)	(73,821)	-	(73,821)
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979		-		-
2. Less: Other Uses	7630-7699	7,000	6,000		6,000
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				-
4. TOTAL OTHER FINANCING SOURCES / USES		(7,000)	(6,000)	-	(6,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(108,366)	(79,821)	-	(79,821)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,295,125	1,182,759		1,182,759
b. Adjustments to Beginning Balance	9793, 9795	(4,000)	-		-
c. Adjusted Beginning Balance		1,291,125	1,182,759	-	1,182,759
2. Ending Fund Balance, June 30		1,182,759	1,102,938	-	1,102,938
Components of Ending Fund Balance (Modified Accrual Basis):					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711				
Stores (equals object 9320)	9712				
Prepaid Expenditures (equals object 9330)	9713				
All Others	9719				
b. Restricted	9740				
c. Committed	9750, 9760				
d. Assigned	9780				
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789				
2. Unassigned/Unappropriated Amount	9790M		-	-	-
Components of Ending Net Position (Accrual Basis):					
a. Net Investment in Capital Assets	9796				-

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Description	Object Code	Est. Actuals Prior Year	FY 2024/25		Total
			Unrestricted	Restricted	
b. Restricted Net Position	9797				-
c. Unrestricted Net Position	9790A	1,182,759	1,102,938		1,102,938