

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2023 to June 30, 2024

CHARTER SCHOOL CERTIFICATION

Charter School Name: Manzanita Middle
CDS #: 07-10074-6118368
Charter Approving Entity: Contra Costa County Office of Education
County: Contra Costa
Charter #: 0333

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Glenn Pena	Daniela Parasidis	Martin Coyne, CPA
Name	Name	Name
Director, External Business Services	Deputy Superintendent	Business Services Consultant
Title	Title	Title
(925) 942-3411	(925)942-3418	(925) 457-2652
Telephone	Telephone	Telephone
Gpena@cccocoe.k12.ca.us	dparasidis@cccocoe.k12.ca.us	coyne@manzy.org
Email address	Email address	Email address

To the entity that approved the charter school:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Martin W. Coyne Title: Director, Business Services

To the County Superintendent of Schools:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

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 Charter #: 0333

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

- X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)**

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	587,951.00		587,951.00
Education Protection Account State Aid - Current Year	8012	202,561.00		202,561.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	348,174.80		348,174.80
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,138,686.80	0.00	1,138,686.80
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		40,376.00	40,376.00
Special Education - Federal	8181, 8182		14,923.00	14,923.00
Child Nutrition - Federal	8220		17,537.39	17,537.39
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	72,836.39	72,836.39
3. Other State Revenues				
Special Education - State	StateRev SE		67,510.50	67,510.50
All Other State Revenues	StateRev AO	177,350.50	13,441.18	190,791.68
Total, Other State Revenues		177,350.50	80,951.68	258,302.18
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO		27,023.56	27,023.56
Total, Local Revenues		0.00	27,023.56	27,023.56
5. TOTAL REVENUES				
		1,316,037.30	180,811.63	1,496,848.93
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	507,296.97	157,261.48	664,558.45
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		507,296.97	157,261.48	664,558.45
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	114,000.00		114,000.00
Clerical, Technical and Office Salaries	2400	89,057.25		89,057.25
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		203,057.25	0.00	203,057.25
3. Employee Benefits				
STRS	3101-3102	83,134.72		83,134.72
PERS	3201-3202	52,432.19		52,432.19
OASDI / Medicare / Alternative	3301-3302	28,976.29		28,976.29

Health and Welfare Benefits	3401-3402	81,411.69		81,411.69
Unemployment Insurance	3501-3502	1,219.14		1,219.14
Workers' Compensation Insurance	3601-3602			0.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		247,174.03	0.00	247,174.03
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	26,829.45		26,829.45
Materials and Supplies	4300	58,615.51		58,615.51
Noncapitalized Equipment	4400	38,245.37		38,245.37
Food	4700	2,376.25	23,550.15	25,926.40
Total, Books and Supplies		126,066.58	23,550.15	149,616.73
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	21,545.00		21,545.00
Dues and Memberships	5300			0.00
Insurance	5400	32,120.74		32,120.74
Operations and Housekeeping Services	5500	19,851.70		19,851.70
Rentals, Leases, Repairs, and Noncap. Improvements	5600	155,875.00		155,875.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	238,773.63		238,773.63
Communications	5900	6,638.97		6,638.97
Total, Services and Other Operating Expenditures		474,805.04	0.00	474,805.04
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Amortization Expense - Lease Assets	6910	12,285.00		12,285.00
Amortization Expense - Subscription Assets	6920			0.00
Total, Capital Outlay		12,285.00	0.00	12,285.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	10,458.00		10,458.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		10,458.00	0.00	10,458.00
8. TOTAL EXPENDITURES		1,581,142.87	180,811.63	1,761,954.50
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(265,105.57)	0.00	(265,105.57)
D. OTHER FINANCING SOURCES / USES				

1.	Other Sources	8930-8979			0.00	
	Less:					
2.	Other Uses	7630-7699	7,090.12		7,090.12	
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00	
4.	TOTAL OTHER FINANCING SOURCES / USES		(7,090.12)	0.00	(7,090.12)	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)			(272,195.69)	0.00	(272,195.69)	
F. FUND BALANCE / NET POSITION						
1.	Beginning Fund Balance/Net Position					
a.	As of July 1	9791	1,295,124.94		1,295,124.94	
b.	Adjustments/Restatements	9793, 9795			0.00	
c.	Adjusted Beginning Fund Balance /Net Position		1,295,124.94	0.00	1,295,124.94	
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		1,022,929.25	0.00	1,022,929.25	
Components of Ending Fund Balance (Modified Accrual Basis only)						
a.	Nonspendable					
1.	Revolving Cash (equals Object 9130)	9711			0.00	
2.	Stores (equals Object 9320)	9712			0.00	
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00	
4.	All Others	9719			0.00	
b.	Restricted	9740			0.00	
c.	Committed					
1.	Stabilization Arrangements	9750			0.00	
2.	Other Commitments	9760			0.00	
d.	Assigned	9780			0.00	
e.	Unassigned/Unappropriated					
1.	Reserve for Economic Uncertainties	9789			0.00	
2.	Unassigned/Unappropriated Amount	9790M			0.00	
3.	Components of Ending Net Position (Accrual Basis only)					
a.	Net Investment in Capital Assets	9796	135,182.92		135,182.92	
b.	Restricted Net Position	9797			0.00	
c.	Unrestricted Net Position	9790A	887,746.33	0.00	887,746.33	
Description			Object Code	Unrestricted	Restricted	Total
G. ASSETS						
1.	Cash					
	In County Treasury	9110			0.00	
	Fair Value Adjustment to Cash in County Treasury	9111			0.00	
	In Banks	9120	766,611.11		766,611.11	
	In Revolving Fund	9130			0.00	
	With Fiscal Agent/Trustee	9135			0.00	
	Collections Awaiting Deposit	9140			0.00	
2.	Investments	9150			0.00	
3.	Accounts Receivable	9200			0.00	
4.	Due from Grantor Governments	9290	154,187.51		154,187.51	
5.	Stores	9320			0.00	
6.	Prepaid Expenditures (Expenses)	9330	31,037.19		31,037.19	
7.	Other Current Assets	9340	8,000.00		8,000.00	
8.	Lease Receivable	9380			0.00	
9.	Capital Assets (accrual basis only)	9400-9489	135,182.92		135,182.92	
10.	TOTAL ASSETS		1,095,018.73	0.00	1,095,018.73	
H. DEFERRED OUTFLOWS OF RESOURCES						
1.	Deferred Outflows of Resources	9490			0.00	
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES						
1.	Accounts Payable	9500	72,089.48		72,089.48	
2.	Due to Grantor Governments	9590			0.00	
3.	Current Loans	9640			0.00	

4.	Unearned Revenue	9650		0.00
5.	Long-Term Liabilities (accrual basis only)	9660-9669		0.00
6.	TOTAL LIABILITIES		72,089.48	0.00
J. DEFERRED INFLOWS OF RESOURCES				
1.	Deferred Inflows of Resources	9690		0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)			1,022,929.25	0.00
				1,022,929.25

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. NONE	0.00	0.00	0.00
c. NONE	0.00	0.00	0.00
d. NONE	0.00	0.00	0.00
e. NONE	0.00	0.00	0.00
f. NONE	0.00	0.00	0.00
g. NONE	0.00	0.00	0.00
h. NONE	0.00	0.00	0.00
i. NONE	0.00	0.00	0.00
j. NONE	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE			0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	
	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentialy Declared Disaster

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.		
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a. Total Expenditures (B8)	1,761,954.50
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	72,836.39
c. Subtotal of State & Local Expenditures	1,689,118.11
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	0.00
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentialy	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 1,689,118.11