

**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, 6200-8500, 7438, and 7439)

Charter School Name: Manzanita Charter Middle School
CDS #: [6118368]
Charter Approving Entity: West Contra Costa Unified School District
Charter #: 0333
Fiscal Year: ~~2021-22~~ 2022-23 FY 2022-23

Description	Object Code	Est. Actuals Prior Year	FY 2022-23		Total
			Unrestricted	Restricted	
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year	8011	335,904	354,359		354,359
EPA	8012	129,646	131,012		131,012
State Aid - Prior Years	8019				-
Charter Schools In-Lieu Property Taxes	8096	235,189	196,385		196,385
Other LCFF Transfers	8091, 8097				-
Total, Revenue Limit Sources		700,739	681,756	-	681,756
2. Federal Revenues					
No Child Left Behind	8290	42,000		49,800	49,800
Special Education - Federal	8181, 8182	6,515		7,700	7,700
Child Nutrition - Federal	8220	11,890		12,000	12,000
Other Federal Revenues	8110, 8260-8299	138,167		120,000	120,000
Total, Federal Revenues		198,572	-	189,500	189,500
3. Other State Revenues					
Special Education - State	StateRevSE	40,000		44,100	44,100
All Other State Revenues	StateRevAO	94,500	97,000	1,100	98,100
Total, Other State Revenues		134,500	97,000	45,200	142,200
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	24,500		20,000	20,000
Total, Local Revenues		24,500	-	20,000	20,000
5. TOTAL REVENUES					
		1,058,311	778,756	254,700	1,033,456
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers	1100	485,000	210,000	182,700	392,700
Certificated Pupil Support	1200	65,000	25,000		25,000
Certificated Supervisors & Administrators	1300	48,000	24,000	24,000	48,000
Other Certificated Salaries	1900				-
Total, Certificated Salaries		598,000	259,000	206,700	465,700
2. Non-certificated Salaries					
Non-certificated Instructional	2100				-
Non-certificated Support	2200				-
Non-certificated Supervisors & Administrators	2300				-
Clerical and Office Salaries	2400	120,000	130,000	32,000	162,000
Other Non-certificated Salaries	2900				-
Total, Non-certificated Salaries		120,000	130,000	32,000	162,000
3. Employee Benefits					
STRS	3101-3102	75,500	63,603		63,603
PERS	3201-3202	38,000	42,282		42,282
OASDI / Medicare / Alternative	3301-3302	18,600	22,806		22,806
Health and Welfare Benefits	3401-3402	60,100	63,000		63,000
Unemployment Insurance	3501-3502	1,367	1,500		1,500
Workers' Compensation Insurance	3601-3602				-
OPEB, Allocated	3701-3702				-
OPEB, Active Employees	3751-3752				-
Other Employee Benefits	3901-3902				-
Total, Employee Benefits		193,567	193,191	-	193,191
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100				-
Books and Other Reference Materials	4200	14,500	10,000		10,000
Materials and Supplies	4300	32,200	20,000		20,000

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Charter #: 0333

Fiscal Year: ~~2021-22~~ *2022-23* *FY 2022-23*

Description	Object Code	Est. Actuals Prior Year	FY 2021-22 <i>2022-23</i>		Total
			Unrestricted	Restricted	
Noncapitalized Equipment	4400	22,900	15,000		15,000
Food	4700	14,500		16,000	16,000
Total, Books and Supplies		84,100	45,000	16,000	61,000

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Charter Approving Entity: West Contra Costa Unified School District

Charter #: 0333

Fiscal Year: ~~2021-22~~ 2022-23

FY 2022-23

Description	Object Code	Est. Actuals Prior Year	FY 2022-23		Total
			Unrestricted	Restricted	
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				-
Travel and Conferences	5200	13,600	12,500		12,500
Dues and Memberships	5300	1,500	3,000		3,000
Insurance	5400	32,800	34,500		34,500
Operations and Housekeeping Services	5500	10,850	11,000		11,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	110,000	120,000		120,000
Professional/Consulting Services & Operating Expend.	5800	203,600	110,000		110,000
Communications	5900	15,800	6,000		6,000
Total, Services and Other Operating Expenditures		388,050	297,000	-	297,000
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				-
Total, Capital Outlay		-	-	-	-
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		7,000		7,000
All Other Transfers	7281-7299				-
Debt Service:					
Interest	7438				-
Principal	7439				-
Total, Other Outgo		-	7,000	-	7,000
8. TOTAL EXPENDITURES		1,383,717	931,191	254,700	1,185,891
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(325,406)	(152,435)	-	(152,435)
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979		-		-
2. Less: Other Uses	7630-7699		3,000		3,000
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				-
4. TOTAL OTHER FINANCING SOURCES / USES			(3,000)	-	(3,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(325,406)	(155,435)	-	(155,435)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,335,925	852,015		852,015
b. Adjustments to Beginning Balance	9793, 9795	(483,910)			-
c. Adjusted Beginning Balance		852,015	852,015	-	852,015
2. Ending Fund Balance, June 30		526,609	696,580	-	696,580
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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Fiscal Year: ~~2021-22~~ 2022-23

FY 2022-23

Description	Object Code	Est. Actuals Prior Year	FY 2022-23		Total
			Unrestricted	Restricted	
b. Restricted Net Position	9797				-
c. Unrestricted Net Position	9790A	526,609	696,580		696,580

**CHARTER SCHOOL
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Charter Approving Entity: West Contra Costa Unified School District

Charter #: 0333

Fiscal Year: 2021/22 2022/23

FY 2022-23

FY 2023-24 FY 2024-25

Description	Object Code	FY 2022-23			Totals	Totals
		Unrestricted	Restricted	Total	FY 2022-24	FY 2024-25
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	354,359	-	354,359	474,644	599,587
EPA	8012	131,012	-	131,012	87,473	95,432
State Aid - Prior Years	8019	-	-	-	-	-
Charter Schools in Lieu Property Taxes	8096	196,385	-	196,385	317,800	381,380
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		681,756	-	681,756	879,917	1,076,379
2. Federal Revenues						
No Child Left Behind	8290	-	49,800	49,800	67,900	81,400
Special Education - Federal	8181, 8182	-	7,700	7,700	8,000	85,000
Child Nutrition - Federal	8220	-	12,000	12,000	15,000	18,000
Other Federal Revenues	8110, 8260-8299	-	120,000	120,000	60,000	-
Total, Federal Revenues		-	189,500	189,500	150,900	184,400
3. Other State Revenues						
Special Education - State	StateRevSE	-	44,100	44,100	45,400	1,365
All Other State Revenues	StateRevAO	97,000	1,100	98,100	105,200	110,800
Total, Other State Revenues		97,000	45,200	142,200	150,600	112,165
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	-	20,000	20,000	25,000	30,000
Total, Local Revenues		-	20,000	20,000	25,000	30,000
5. TOTAL REVENUES						
		778,756	254,700	1,033,456	1,206,417	1,402,944
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers	1100	210,000	182,700	392,700	412,335	433,000
Certificated Pupil Support	1200	25,000	-	25,000	26,250	27,500
Certificated Supervisors & Administrators	1300	24,000	24,000	48,000	48,500	49,000
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		259,000	206,700	465,700	487,085	509,500
2. Non-certificated Salaries						
Non-certificated Instructional	2100	-	-	-	-	-
Non-certificated Support	2200	-	-	-	-	-
Non-certificated Supervisors & Administrators	2300	-	-	-	-	-
Clerical and Office Salaries	2400	130,000	32,000	162,000	170,000	178,500
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		130,000	32,000	162,000	170,000	178,500
3. Employee Benefits						
STRS	3101-3102	63,603	-	63,603	66,850	70,100
PERS	3201-3202	42,282	-	42,282	46,100	48,500
QASDI / Medicare / Alternative	3301-3302	22,808	-	22,808	24,800	28,800
Health and Welfare Benefits	3401-3402	63,000	-	63,000	66,150	70,000
Unemployment Insurance	3501-3502	1,500	-	1,500	1,650	1,750
Workers' Compensation Insurance	3601-3602	-	-	-	-	-
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		193,191	-	193,191	205,550	219,150
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	10,500	11,000
Books and Other Reference Materials	4200	10,000	-	10,000	5,250	5,500
Materials and Supplies	4300	20,000	-	20,000	21,000	22,500
Noncapitalized Equipment	4400	15,000	-	15,000	15,750	16,500
Food	4700	-	16,000	16,000	16,800	17,700
Total, Books and Supplies		45,000	16,000	61,000	69,300	73,200

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 Fiscal Year: ~~2022/23~~ 2022/23

Description	Object Code	FY 2022/23			Totals	
		Unrestricted	Restricted	Total	FY-2022/23	FY-2021/22
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-		
Travel and Conferences	5200	12,500	-	12,500	5,250	5,500
Dues and Memberships	5300	3,000	-	3,000	3,500	4,000
Insurance	5400	34,500	-	34,500	36,200	38,000
Operations and Housekeeping Services	5500	11,000	-	11,000	12,000	13,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	120,000	-	120,000	125,000	135,000
Professional/Consulting Services & Operating Expend.	5800	110,000	-	110,000	115,000	125,000
Communications	5900	6,000	-	6,000	6,500	7,000
Total, Services and Other Operating Expenditures		297,000	-	297,000	303,450	327,500
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 School Libraries	6300	-	-	-		
Equipment	6400	-	-	-		
Equipment Replacement	6500	-	-	-		
Depreciation Expense (for full accrual only)	6900	-	-	-		
Total, Capital Outlay		-	-	-	-	-
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	7,000	-	7,000	9,000	11,000
All Other Transfers	7281-7299	-	-	-		
Debt Service:						
Interest	7438	-	-	-		
Principal	7439	-	-	-		
Total, Other Outgo		7,000	-	7,000	9,000	11,000
8. TOTAL EXPENDITURES		931,191	254,700	1,185,891	1,244,385	1,318,850
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(152,435)	-	(152,435)	(37,968)	84,094
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-		
2. Less: Other Uses	7630-7699	3,000	-	3,000	4,000	5,000
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-		
4. TOTAL OTHER FINANCING SOURCES / USES		(3,000)	-	(3,000)	(4,000)	(5,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(155,435)	-	(155,435)	(41,968)	79,094
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	852,015	-	852,015	696,580	654,612
b. Adjustments to Beginning Balance	9793, 9795	-	-	-		
c. Adjusted Beginning Balance		852,015	-	852,015	696,580	654,612
2. Ending Fund Balance, June 30		696,580	-	696,580	654,612	733,706
Components of Ending Fund Balance (Mod. 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	-	-	-		
b. Restricted Net Position	9797	-	-	-		
c. Unrestricted Net Position	9790A	696,580	-	696,580	654,612	733,706