

**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: West Contra Costa Unified School District
Charter #: 0333
Fiscal Year: ~~2024/25~~ 2023/24 FY 2023/24

Description	Object Code	Est. Actuals Prior Year	FY 2023-24		Total
			Unrestricted	Restricted	
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year					
EPA	8011	389,992	896,909		896,909
State Aid - Prior Years	8012	212,502			-
Charter Schools In-Lieu Property Taxes	8019				-
Other LCFF Transfers	8096	252,737	340,833		340,833
Total, Revenue Limit Sources	8091, 8097				-
		855,231	1,237,742	-	1,237,742
2. Federal Revenues					
No Child Left Behind	8290	40,667		53,847	53,847
Special Education - Federal	8181, 8182	18,547		12,100	12,100
Child Nutrition - Federal	8220	18,547		14,500	14,500
Other Federal Revenues	8110, 8260-8299	127,138		-	-
Total, Federal Revenues		204,899	-	80,447	80,447
3. Other State Revenues					
Special Education - State	StateRevSE	80,516		79,376	79,376
All Other State Revenues	StateRevAO	626,309	91,000	2,000	93,000
Total, Other State Revenues		706,825	91,000	81,376	172,376
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	23,340		32,000	32,000
Total, Local Revenues		23,340	-	32,000	32,000
5. TOTAL REVENUES		1,790,295	1,328,742	193,823	1,522,565
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers	1100	508,520	338,145	185,323	523,468
Certificated Pupil Support	1200	30,000	25,000		25,000
Certificated Supervisors & Administrators	1300	49,000	50,655		50,655
Other Certificated Salaries	1900				-
Total, Certificated Salaries		587,520	413,800	185,323	599,123
2. Non-certificated Salaries					
Non-certificated Instructional	2100				-
Non-certificated Support	2200				-
Non-certificated Supervisors & Administrators	2300				-
Clerical and Office Salaries	2400	62,218	195,000		195,000
Other Non-certificated Salaries	2900				-
Total, Non-certificated Salaries		62,218	195,000	-	195,000
3. Employee Benefits					
STRS	3101-3102	61,930	79,250		79,250
PERS	3201-3202	69,804	52,650		52,650
OASDI / Medicare / Alternative	3301-3302	21,383	22,806		22,806
Health and Welfare Benefits	3401-3402	64,642	68,000		68,000
Unemployment Insurance	3501-3502	2,490	3,500		3,500
Workers' Compensation Insurance	3601-3602				-
OPEB, Allocated	3701-3702				-
OPEB, Active Employees	3751-3752				-
Other Employee Benefits	3901-3902				-
Total, Employee Benefits		220,249	226,206	-	226,206
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	-	15,000		15,000
Books and Other Reference Materials	4200	16,267	15,000		15,000
Materials and Supplies	4300	53,300	45,000		45,000

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Description	Object Code	Est. Actuals Prior Year	FY 2019-20		Total
			Unrestricted	Restricted	
Noncapitalized Equipment	4400	13,058	20,000		20,000
Food	4700	7,356		8,500	8,500
Total, Books and Supplies		89,981	95,000	8,500	103,500

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Description	Object Code	Est. Actuals Prior Year	FY 2019-20		Total
			Unrestricted	Restricted	
5. Services and Other Operating Expenditures					
Subagreements for Services					
Travel and Conferences	5100				-
Dues and Memberships	5200	9,220	10,000		10,000
Insurance	5300		-		-
Operations and Housekeeping Services	5400	35,944	31,000		31,000
Rentals, Leases, Repairs, and Noncap. Improvements	5500	16,040	11,000		11,000
Professional/Consulting Services & Operating Expend.	5600	213,555	190,000		190,000
Communications	5800	267,922	125,000		125,000
5900		12,446	13,000		13,000
Total, Services and Other Operating Expenditures		555,127	380,000	-	380,000
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		12,400		12,400
All Other Transfers	7281-7299				-
Debt Service:					
Interest	7438				-
Principal	7439				-
Total, Other Outgo		-	12,400	-	12,400
8. TOTAL EXPENDITURES		1,515,095	1,322,406	193,823	1,516,229
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		275,200	6,336	-	6,336
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				-
2. Less: Other Uses	7630-7699	7,921	5,000		5,000
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				-
4. TOTAL OTHER FINANCING SOURCES / USES		(7,921)	(5,000)	-	(5,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		267,279	1,336	-	1,336
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791		752,500		752,500
b. Adjustments to Beginning Balance	9793, 9795				-
c. Adjusted Beginning Balance			752,500		752,500
2. Ending Fund Balance, June 30		267,279	753,836		753,836
Components of Ending Fund Balance (Modified Accrual Basis):					
a. Nonspendable					
Revolving Cash (equals object 9130)					
Stores (equals object 9320)	9711				
Prepaid Expenditures (equals object 9330)	9712				
All Others	9713				
b. Restricted	9719				
c. Committed	9740				
d. Assigned	9750, 9760				
e. Unassigned/Unappropriated	9780				
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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b. Restricted Net Position	9797				-
c. Unrestricted Net Position	9790A	267,279	753,836		753,836