

**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:** ~~2021/22~~ **2022-23**

**2022-23**

Description	Object Code	Est. Actuals Prior Year	FY <del>2021/22</del>		Total
			Unrestricted	Restricted	
<b>A. REVENUES</b>					
<b>1. LCFF/Revenue Limit Sources</b>					
State Aid - Current Year	8011		354,359		354,359
EPA	8012		131,012		131,012
State Aid - Prior Years	8019				-
Charter Schools In-Lieu Property Taxes	8096		196,385		196,385
Other LCFF Transfers	8091, 8097				-
Total, Revenue Limit Sources		-	681,756	-	681,756
<b>2. Federal Revenues</b>					
No Child Left Behind	8290			49,800	49,800
Special Education - Federal	8181, 8182			7,700	7,700
Child Nutrition - Federal	8220			12,000	12,000
Other Federal Revenues	8110, 8260-8299			60,000	60,000
Total, Federal Revenues		-	-	129,500	129,500
<b>3. Other State Revenues</b>					
Special Education - State	StateRevSE			44,100	44,100
All Other State Revenues	StateRevAO		157,000	1,100	158,100
Total, Other State Revenues		-	157,000	45,200	202,200
<b>4. Other Local Revenues</b>					
All Other Local Revenues	LocalRevAO			20,000	20,000
Total, Local Revenues		-	-	20,000	20,000
<b>5. TOTAL REVENUES</b>					
		-	838,756	194,700	1,033,456
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers	1100		150,300	182,700	333,000
Certificated Pupil Support	1200		25,000		25,000
Certificated Supervisors & Administrators	1300		48,000		48,000
Other Certificated Salaries	1900				-
Total, Certificated Salaries		-	223,300	182,700	406,000
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional	2100				-
Non-certificated Support	2200				-
Non-certificated Supervisors & Administrators	2300				-
Clerical and Office Salaries	2400		162,000		162,000
Other Non-certificated Salaries	2900				-
Total, Non-certificated Salaries		-	162,000	-	162,000
<b>3. Employee Benefits</b>					
STRS	3101-3102		63,603		63,603
PERS	3201-3202		42,282		42,282
OASDI / Medicare / Alternative	3301-3302		22,806		22,806
Health and Welfare Benefits	3401-3402		63,000		63,000
Unemployment Insurance	3501-3502		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		-	193,191	-	193,191
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100		10,000		10,000
Books and Other Reference Materials	4200		5,000		5,000
Materials and Supplies	4300		15,000		15,000

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**Charter #:** 0333

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

Description	Object Code	Est. Actuals Prior Year	FY <del>2019-20</del>		Total
			Unrestricted	Restricted	
Noncapitalized Equipment	4400		10,000		10,000
Food	4700			12,000	12,000
Total, Books and Supplies			40,000	12,000	52,000

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**Charter #:** 0333

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

FY 2022 -23

Description	Object Code	Est. Actuals Prior Year	FY 2019-20		Total
			Unrestricted	Restricted	
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				-
Travel and Conferences	5200		5,000		5,000
Dues and Memberships	5300		3,000		3,000
Insurance	5400		24,000		24,000
Operations and Housekeeping Services	5500		8,000		8,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600		120,000		120,000
Professional/Consulting Services & Operating Expend.	5800		50,000		50,000
Communications	5900		8,000		8,000
Total, Services and Other Operating Expenditures		-	218,000	-	218,000
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)</b>					
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		-	-	-	-
<b>7. Other Outgo</b>					
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				-
All Other Transfers	7281-7299				-
Debt Service:					
Interest	7438				-
Principal	7439				-
Total, Other Outgo		-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		-	836,491	194,700	1,031,191
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		-	2,265	-	2,265
<b>D. OTHER FINANCING SOURCES / USES</b>					
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		-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		-	2,265	-	2,265
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791				-
b. Adjustments to Beginning Balance	9793, 9795				-
c. Adjusted Beginning Balance		-	-	-	-
2. Ending Fund Balance, June 30		-	2,265	-	2,265
<b>Components of Ending Fund Balance (Modified Accrual Basis):</b>					
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		-	-	-
<b>Components of Ending Net Position (Accrual Basis):</b>					
a. Net Investment in Capital Assets	9796				-

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**Fiscal Year:** 2021/22

*FY 2022-23*

Description	Object Code	Est. Actuals Prior Year	FY 2019-20		Total
			Unrestricted	Restricted	
b. Restricted Net Position	9797				-
c. Unrestricted Net Position	9790A	-	2,265		2,265

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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	
		Unrestricted	Restricted	Total	FY 2022-23	FY 2021-22
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	354,359	-	354,359	559,833	748,990
EPA	8012	131,012	-	131,012	158,992	214,630
State Aid - Prior Years	8019	-	-	-	-	-
Charter Schools In Lieu Property Taxes	8098	196,385	-	196,385	317,800	381,380
Other Revenue Limit Transfers	8091, 8097	-	-	-	-	-
Total, Revenue Limit Sources		681,756	-	681,756	1,036,625	1,344,980
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	7,700	7,700
Child Nutrition - Federal	8220	-	12,000	12,000	15,000	18,000
Other Federal Revenues	8110, 8260-8299	-	60,000	60,000	60,000	60,000
Total, Federal Revenues		-	129,500	129,500	150,600	167,100
3. Other State Revenues						
Special Education - State	StateRevSE	-	44,100	44,100	44,100	44,100
All Other State Revenues	StateRevAO	157,000	1,100	158,100	105,200	110,800
Total, Other State Revenues		157,000	45,200	202,200	149,300	154,900
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	-	20,000	20,000	30,000	35,000
Total, Local Revenues		-	20,000	20,000	30,000	35,000
5. TOTAL REVENUES						
		838,756	194,700	1,033,456	1,366,525	1,701,980
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers	1100	150,300	182,700	333,000	350,000	367,000
Certificated Pupil Support	1200	25,000	-	25,000	26,250	27,500
Certificated Supervisors & Administrators	1300	48,000	-	48,000	48,000	48,000
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		223,300	182,700	406,000	424,250	442,500
2. Non-certificated Salaries						
Non-certificated Instructional	2100	-	-	-	-	-
Non-certificated Support	2200	-	-	-	-	-
Non-certificated Supervisors & Administrators	2300	-	-	-	-	-
Clerical and Office Salaries	2400	182,000	-	182,000	170,000	178,500
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		182,000	-	182,000	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	49,500
OASDI / Medicare / Alternative	3301-3302	22,806	-	22,806	24,800	26,800
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	218,150
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000	-	10,000	10,500	11,000
Books and Other Reference Materials	4200	5,000	-	5,000	5,250	5,500
Materials and Supplies	4300	15,000	-	15,000	16,000	17,000
Noncapitalized Equipment	4400	10,000	-	10,000	12,000	13,000
Food	4700	-	12,000	12,000	-	-
Total, Books and Supplies		40,000	12,000	52,000	43,750	46,500

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Fiscal Year: ~~2021-22~~ 2022 | 2023

FY 2022-23    FY 2023-24    FY 2024-25

Description	Object Code	FY 2022-23			Totals	
		Unrestricted	Restricted	Total	FY 2020-21	FY 2021-22
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-		
Travel and Conferences	5200	5,000	-	5,000	5,250	5,500
Dues and Memberships	5300	3,000	-	3,000	3,500	4,000
Insurance	5400	24,000	-	24,000	25,200	26,450
Operations and Housekeeping Services	5500	8,000	-	8,000	8,500	9,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	120,000	-	120,000	125,000	135,000
Professional/Consulting Services & Operating Expend.	5800	50,000	-	50,000	60,000	70,000
Communications	5900	8,000	-	8,000	9,000	10,000
<b>Total, Services and Other Operating Expenditures</b>		<b>218,000</b>	<b>-</b>	<b>218,000</b>	<b>236,450</b>	<b>259,950</b>
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accrual basis only)</b>						
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	-	-	-		
<b>Total, Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Other Outgo</b>						
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	-	-	-		
All Other Transfers	7281-7299	-	-	-		
Debt Service:						
Interest	7438	-	-	-		
Principal	7439	-	-	-		
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. TOTAL EXPENDITURES</b>		<b>836,491</b>	<b>194,700</b>	<b>1,031,191</b>	<b>1,080,000</b>	<b>1,145,600</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>286,525</b>	<b>556,380</b>
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>286,525</b>	<b>556,380</b>
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	-	-	-	2,265	288,790
b. Adjustments to Beginning Balance	9793, 9795	-	-	-		
c. Adjusted Beginning Balance		-	-	-	2,265	288,790
2. Ending Fund Balance, June 30		<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>288,790</b>	<b>845,170</b>
<b>Components of Ending Fund Balance (Mod. Accrual Basis):</b>						
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	-	-	-		
<b>Components of Ending Net Position (Accrual Basis):</b>						
a. Net Investment in Capital Assets	9796	-	-	-		
b. Restricted Net Position	9797	-	-	-		
c. Unrestricted Net Position	9790A	<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>288,790</b>	<b>845,170</b>