

**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~~ 2023/24

FY 2023/24

Description	Object Code	Est. Actuals Prior Year	FY 2019-20		Total
			Unrestricted	Restricted	
A. REVENUES					
1. LCFF/Revenue Limit Sources					
State Aid - Current Year	8011		896,909		896,909
EPA	8012		-		-
State Aid - Prior Years	8019				-
Charter Schools In-Lieu Property Taxes	8096		340,833		340,833
Other LCFF Transfers	8091, 8097				-
Total, Revenue Limit Sources		-	1,237,742	-	1,237,742
2. Federal Revenues					
No Child Left Behind	8290			50,992	50,992
Special Education - Federal	8181, 8182			12,100	12,100
Child Nutrition - Federal	8220			14,500	14,500
Other Federal Revenues	8110,8260-8299			-	-
Total, Federal Revenues		-	-	77,592	77,592
3. Other State Revenues					
Special Education - State	StateRevSE			79,376	79,376
All Other State Revenues	StateRevAO		91,000	2,000	93,000
Total, Other State Revenues		-	91,000	81,376	172,376
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO			32,500	32,500
Total, Local Revenues		-	-	32,500	32,500
5. TOTAL REVENUES		-	1,328,742	191,468	1,520,210
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers	1100		350,000	173,468	523,468
Certificated Pupil Support	1200		25,000		25,000
Certificated Supervisors & Administrators	1300		50,655		50,655
Other Certificated Salaries	1900				-
Total, Certificated Salaries		-	425,655	173,468	599,123
2. Non-certificated Salaries					
Non-certificated Instructional	2100				-
Non-certificated Support	2200				-
Non-certificated Supervisors & Administrators	2300				-
Clerical and Office Salaries	2400		195,000		195,000
Other Non-certificated Salaries	2900				-
Total, Non-certificated Salaries		-	195,000	-	195,000
3. Employee Benefits					
STRS	3101-3102		65,340		65,340
PERS	3201-3202		38,700		38,700
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		-	191,346	-	191,346
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100		25,000		25,000
Books and Other Reference Materials	4200		15,000		15,000
Materials and Supplies	4300		45,000		45,000

# CHARTER SCHOOL BUDGET REPORT

Charter School Name: Manzanita Charter Middle School

CDS #: [6118368]

Charter Approving Entity: West Contra Costa Unified School District

Charter #: 0333

Fiscal Year: ~~2021/22~~ 2023/24 FY 2023/24

Description	Object Code	Est. Actuals Prior Year	<del>FY 2019-20</del>		Total
			Unrestricted	Restricted	
Noncapitalized Equipment	4400		20,000		20,000
Food	4700			18,000	18,000
Total, Books and Supplies		-	105,000	18,000	123,000

# CHARTER SCHOOL BUDGET REPORT

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	FY 2019-20		Total
		Prior Year	Unrestricted	Restricted	
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100				-
Travel and Conferences	5200		12,500		12,500
Dues and Memberships	5300		6,000		6,000
Insurance	5400		31,000		31,000
Operations and Housekeeping Services	5500		14,000		14,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600		190,000		190,000
Professional/Consulting Services & Operating Expend.	5800		125,000		125,000
Communications	5900		15,000		15,000
Total, Services and Other Operating Expenditures		-	393,500	-	393,500
<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		12,400		12,400
All Other Transfers	7281-7299				-
Debt Service:					
Interest	7438				-
Principal	7439				-
Total, Other Outgo		-	12,400	-	12,400
<b>8. TOTAL EXPENDITURES</b>		-	1,322,901	191,468	1,514,369
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		-	5,841	-	5,841
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979		-		-
2. Less: Other Uses	7630-7699		5,500		5,500
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				-
4. TOTAL OTHER FINANCING SOURCES / USES		-	(5,500)	-	(5,500)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		-	341	-	341
<b>F. FUND BALANCE, RESERVES</b>					
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		-	752,841	-	752,841
<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				-

# CHARTER SCHOOL BUDGET REPORT

Charter School Name: Manzanita Charter Middle School

CDS #: [6118368]

Charter Approving Entity: West Contra Costa Unified School District

Charter #: 0333

Fiscal Year: ~~2021/22~~ 2023/24 FY 2023/24

Description	Object Code	Est. Actuals Prior Year	<del>FY 2019-20</del>		Total
			Unrestricted	Restricted	
b. Restricted Net Position	9797				-
c. Unrestricted Net Position	9790A	-	752,841		752,841