

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through November 2023

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit State Aid Curr	1,377,997.00	1,377,997.00	370,146.00	1,007,851.00	26.86
8012	Education Protection Act	65,178.00	65,178.00	16,295.00	48,883.00	25.00
8096	Trs In-Lieu from Property Tax	2,249,942.00	2,249,942.00	567,697.00	1,682,245.00	25.23
Total LCFF Revenue Sources		3,693,117.00	3,693,117.00	954,138.00	2,738,979.00	25.84
Federal Revenue						
8181	Special Education Entitlement	75,564.00	75,564.00		75,564.00	
8220	Child Nutrition Programs	64,873.00	64,873.00	2,779.64	62,093.36	4.28
8290	All Other Federal Revenue	25,662.00	25,662.00	2,657.00	23,005.00	10.35
Total Federal Revenue		166,099.00	166,099.00	5,436.64	160,662.36	3.27
Other State Revenues						
8520	Child Nutrition Programs	155,348.00	155,348.00	25,145.09	130,202.91	16.19
8550	Mandated Cost Reimbursements	5,977.00	5,977.00		5,977.00	
8560	State Lottery Grant	82,306.00	82,306.00	17,126.73	65,179.27	20.81
8590	Other State	57,383.00	57,383.00	2,619.00	54,764.00	4.56
Total Other State Revenues		301,014.00	301,014.00	44,890.82	256,123.18	14.91
Other Local Revenue						
8660	Interest	10,000.00	10,000.00		10,000.00	
8699	All Other Local Revenue	39,400.00	39,400.00	29,721.26	9,678.74	75.43
8792	Transfers of Apportionments Fr	277,000.00	277,000.00	86,408.00	190,592.00	31.19
Total Other Local Revenue		326,400.00	326,400.00	116,129.26	210,270.74	35.58
Total Year To Date Revenues		4,486,630.00	4,486,630.00	1,120,594.72	3,366,035.28	24.98

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teacher	1,432,480.00	1,432,480.00	970,402.18	371,128.29	90,949.53	25.91
1110	Substitute Teacher	54,020.00	54,020.00	5,070.00	9,355.00	39,595.00	17.32
1130	Certificated Stipends	41,200.00	41,200.00	23,000.00	15,008.33	3,191.67	36.43
1140	Certificated Extra Duty	9,550.00	9,550.00		9,240.93	309.07	96.76
1200	Certificated Pupil Support Sal	153,912.00	153,912.00	74,823.88	45,221.54	33,866.58	29.38
1300	Certificated Administrators	248,793.00	248,793.00	172,662.96	76,130.11	.07-	30.60
Total Certificated Salaries		1,939,955.00	1,939,955.00	1,245,959.02	526,084.20	167,911.78	27.12
Classified Salaries							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2100	Instructional Aides	295,580.00	295,580.00	39,688.75	68,248.66	187,642.59	23.09
2150	Instructional Aides Overtime	9,600.00	9,600.00	178.64	5,811.10	3,610.26	60.53
2200	Classified Support Salaries	112,083.00	112,083.00	44,628.25	28,739.69	38,715.06	25.64
2250	Classified Support Overtime	1,500.00	1,500.00		5,530.99	4,030.99-	368.73
2400	Clerical & Office Salaries	154,419.00	154,419.00	76,472.34	43,342.05	34,604.61	28.07
2410	Sub Clerical & Office Salaries				100.75	100.75-	NO BDGT
2450	Clerical/Office Overtime	1,800.00	1,800.00		1,710.27	89.73	95.02
Total Classified Salaries		574,982.00	574,982.00	160,967.98	153,483.51	260,530.51	26.69
Employee Benefits							
3101	STRS, Certificated Positions	370,531.00	370,531.00	237,978.23	100,276.81	32,275.96	27.06
3202	PERS, Classified Positions	133,167.00	133,167.00	37,313.99	33,830.34	62,022.67	25.40
3301	OASDI/Medicare Certificated	28,928.00	28,928.00	17,655.77	7,593.93	3,678.30	26.25
3302	OASDI/Medicare Classified	43,905.00	43,905.00	12,162.96	11,699.80	20,042.24	26.65
3401	Health/Dental/Vision Cert	321,451.00	321,451.00	249,831.04	62,457.76	9,162.20	19.43
3402	Health/Dental/Vission Class	51,066.00	51,066.00	40,479.20	10,119.80	467.00	19.82
3501	SUI Certificated	996.00	996.00	608.26	259.30	128.44	26.03
3502	SUI Classified	286.00	286.00	79.60	76.51	129.89	26.75
3601	Workers' Comp Certificated	19,962.00	19,962.00	12,769.50	5,392.22	1,800.28	27.01
3602	Workers' Comp Classified	5,916.00	5,916.00	1,648.33	1,571.66	2,696.01	26.57
Total Employee Benefits		976,208.00	976,208.00	610,526.88	233,278.13	132,402.99	23.90
Books and Supplies							
4100	Textbooks	9,890.00	9,890.00	10.66	18,555.73	8,676.39-	187.62
4300	Materials and Supplies	111,270.00	111,270.00	21,910.39	74,721.23	14,638.38	67.15
4400	Non-Capitalized Equipment			737.59	4,899.98	5,637.57-	NO BDGT
4700	Food Supply	158,034.00	158,034.00	141,710.24	22,046.73	5,722.97-	13.95
Total Books and Supplies		279,194.00	279,194.00	164,368.88	120,223.67	5,398.55-	43.06
Services and Other Operating Expenditures							
5200	Travel and Conference	2,587.00	2,587.00			2,587.00	
5220	Staff Development	12,369.00	12,369.00	50.00	3,643.31	8,675.69	29.46
5300	Dues and Memberships	6,174.00	6,174.00		5,265.00	909.00	85.28
5450	Other Insurance	62,831.00	62,831.00	26,178.31	36,652.69		58.34
5501	Natural Gas Service	2,828.00	2,828.00	5,745.00		2,917.00-	
5502	Electricity Service	42,420.00	42,420.00	50,860.00		8,440.00-	
5504	Water Service	40,812.00	40,812.00	21,950.00		18,862.00	
5600	Repair, Maintenance Building	213,717.00	213,717.00	134,764.08	70,542.91	8,410.01	33.01

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Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through November 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5800	Professional/Consultation Serv	296,713.00	296,713.00	149,871.66	139,942.42	6,898.92	47.16
5801	Audit Services	14,140.00	14,140.00	17,766.00	2,026.50	5,652.50-	14.33
5803	Business Services Authority	299,513.00	299,513.00	196,166.00	94,267.01	9,079.99	31.47
5804	Employment Fees	2,200.00	2,200.00	170.00	288.00	1,742.00	13.09
5805	Field Trips	20,200.00	20,200.00	25,595.37		5,395.37-	
5899	Legal Services Box 14	20,200.00	20,200.00	15,500.94	2,499.06	2,200.00	12.37
5901	Communication Services-Phone	4,937.00	4,937.00	2,309.74	950.26	1,677.00	19.25
5902	Internet Services	3,503.00	3,503.00	892.56	446.28	2,164.16	12.74
5903	Postage	1,683.00	1,683.00		328.50	1,354.50	19.52
Total Services and Other Operating Expenditures		1,046,827.00	1,046,827.00	647,819.66	356,851.94	42,155.40	34.09
6600 - 6999							
6900	Depreciation	20,820.00	20,820.00			20,820.00	
Total 6600 - 6999		20,820.00	20,820.00	.00	.00	20,820.00	
Total Year To Date Expenditures		4,837,986.00	4,837,986.00	2,829,642.42	1,389,921.45	618,422.13	28.73

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through November 2023

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	1,759,559.41	196,997.41	1,956,556.82
9120	Cash in Bank Account	500.00		500.00
9140	Cash Collections Awaiting Depo	11,794.32	11,794.32-	
9200	Accounts Receivable	547,414.72	538,004.77-	9,409.95
9201	Accounts Receivable-Payroll		524.92	524.92
9290	Due From Other Governments	312,379.81	148,396.99-	163,982.82
9330	Prepaid Rent	31,110.61	31,110.61-	
9430	Buildings & Improvements	270,125.25		270,125.25
9435	Accum Deprec Buildings	76,935.08-		76,935.08-
9440	Equipment	74,082.22		74,082.22
9445	Accum Deprec Equipment	40,968.98-		40,968.98-
9460	Right-of-use asset	29,639.55		29,639.55
9465	Right-of-use asset-Accum Amort	13,770.63-		13,770.63-
Total Assets		2,904,931.20	531,784.36-	2,373,146.84
Liabilities				
9510	Accounts Payable	233,494.81	233,251.56-	243.25
9530	Summer Pay Liability		23,537.22	23,537.22
9534	Health & Welfare Ins Payable		45,445.02-	45,445.02-
9535	State Unemployment Insurance	6.24	127.21	133.45
9536	Workers' Comp Ins Payable	9,339.03	7,534.54-	1,804.49
9552	Sales Tax Payable		109.06	109.06
9590	Due to Other Governments	22,745.00		22,745.00
9650	Deferred Revenue	85,815.31		85,815.31
9667	Capital Leases Payable	15,868.92		15,868.92
Total Liabilities		367,269.31	262,457.63-	104,811.68
Calculated Fund Balance		2,537,661.89	269,326.73-	2,268,335.16
Beginning Fund Balance				
9791	Beginning Fund Balance	2,537,661.89		2,537,661.89
Beginning Fund Balance Proof		.00	269,326.73-	269,326.73-
Change in Fund Balance - Excess Revenues (Expenditures)			(269,326.73)	

Memo Only - Ending Fund Balance Accounts

Reserves

9720 Reserve for Encumbrances 2,829,642.42 2,829,642.42

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Fiscal Year 2023/24 Through November 2023

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
Other Designations					
9790	Undesignated/Unappropriated	997,117.00	997,117.00		
9796 - 9799					
9796	Capital Assets Net of Debt	229,372.00	229,372.00		
9797	Restricted Net Assets	317,401.00	317,401.00		
Total 9796 - 9799		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		.00		.00	.00

Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through November 2023

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,486,630.00	4,486,630.00		1,120,594.72	3,366,035.28	24.98
B. Expenditures	4,837,986.00	4,837,986.00	2,829,642.42	1,389,921.45	618,422.13	28.73
C. Subtotal (Revenue LESS Expense)	351,356.00-	351,356.00-		269,326.73-	2,747,613.15	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	351,356.00-	351,356.00-		269,326.73-	2,747,613.15	
F. Fund Balance:						
Beginning Balance (9791)	1,895,246.00	1,895,246.00		2,537,661.89		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,895,246.00	1,895,246.00		2,537,661.89		
G. Calculated Ending Balance	1,543,890.00	1,543,890.00		2,268,335.16		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	997,117.00	997,117.00				
Other	546,773.00	546,773.00		2,829,642.42		