

## Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

| Object                             | Description                    | Adopted Budget      | Revised Budget      | Revenue             | Balance             | % Rcvd       |
|------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>Revenue Detail</b>              |                                |                     |                     |                     |                     |              |
| <b>LCFF Revenue Sources</b>        |                                |                     |                     |                     |                     |              |
| 8011                               | Revenue Limit State Aid Curr   | 1,377,997.00        | 1,470,154.00        | 608,098.00          | 862,056.00          | 41.36        |
| 8012                               | Education Protection Act       | 65,178.00           | 272,947.00          | 32,589.00           | 240,358.00          | 11.94        |
| 8096                               | Trs In-Lieu from Property Tax  | 2,249,942.00        | 2,183,447.00        | 917,049.00          | 1,266,398.00        | 42.00        |
| <b>Total LCFF Revenue Sources</b>  |                                | <b>3,693,117.00</b> | <b>3,926,548.00</b> | <b>1,557,736.00</b> | <b>2,368,812.00</b> | <b>39.67</b> |
| <b>Federal Revenue</b>             |                                |                     |                     |                     |                     |              |
| 8181                               | Special Education Entitlement  | 75,564.00           | 75,564.00           |                     | 75,564.00           |              |
| 8220                               | Child Nutrition Programs       | 64,873.00           | 66,204.00           | 17,679.57           | 48,524.43           | 26.70        |
| 8290                               | All Other Federal Revenue      | 25,662.00           | 25,354.00           | 5,103.00            | 20,251.00           | 20.13        |
| <b>Total Federal Revenue</b>       |                                | <b>166,099.00</b>   | <b>167,122.00</b>   | <b>22,782.57</b>    | <b>144,339.43</b>   | <b>13.63</b> |
| <b>Other State Revenues</b>        |                                |                     |                     |                     |                     |              |
| 8520                               | Child Nutrition Programs       | 155,348.00          | 172,376.00          | 45,995.49           | 126,380.51          | 26.68        |
| 8550                               | Mandated Cost Reimbursements   | 5,977.00            | 6,438.00            | 6,438.00            |                     | 100.00       |
| 8560                               | State Lottery Grant            | 82,306.00           | 109,535.00          | 39,646.59           | 69,888.41           | 36.20        |
| 8590                               | Other State                    | 57,383.00           | 206,913.00          | 39,533.50           | 167,379.50          | 19.11        |
| <b>Total Other State Revenues</b>  |                                | <b>301,014.00</b>   | <b>495,262.00</b>   | <b>131,613.58</b>   | <b>363,648.42</b>   | <b>26.57</b> |
| <b>Other Local Revenue</b>         |                                |                     |                     |                     |                     |              |
| 8660                               | Interest                       | 10,000.00           | 10,000.00           | 8,766.12            | 1,233.88            | 87.66        |
| 8699                               | All Other Local Revenue        | 39,400.00           | 79,000.00           | 56,085.24           | 22,914.76           | 70.99        |
| 8792                               | Transfers of Apportionments Fr | 277,000.00          | 300,153.00          | 141,956.00          | 158,197.00          | 47.29        |
| <b>Total Other Local Revenue</b>   |                                | <b>326,400.00</b>   | <b>389,153.00</b>   | <b>206,807.36</b>   | <b>182,345.64</b>   | <b>53.14</b> |
| <b>Total Year To Date Revenues</b> |                                | <b>4,486,630.00</b> | <b>4,978,085.00</b> | <b>1,918,939.51</b> | <b>3,059,145.49</b> | <b>38.55</b> |

| Object                             | Description                    | Adopted Budget      | Revised Budget      | Encumbrance       | Actual            | Balance           | % Used       |
|------------------------------------|--------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|--------------|
| <b>Expenditure Detail</b>          |                                |                     |                     |                   |                   |                   |              |
| <b>Certificated Salaries</b>       |                                |                     |                     |                   |                   |                   |              |
| 1100                               | Teacher                        | 1,432,480.00        | 1,544,340.00        | 730,644.81        | 716,485.45        | 97,209.74         | 46.39        |
| 1110                               | Substitute Teacher             | 54,020.00           | 55,925.00           | 3,000.00          | 21,995.00         | 30,930.00         | 39.33        |
| 1112                               | Teacher Classified Sub         |                     |                     |                   | 450.00            | 450.00-           | NO BDGT      |
| 1130                               | Certificated Stipends          | 41,200.00           | 44,700.00           | 19,250.00         | 18,758.33         | 6,691.67          | 41.96        |
| 1140                               | Certificated Extra Duty        | 9,550.00            | 17,634.00           | 74.21             | 10,164.33         | 7,395.46          | 57.64        |
| 1200                               | Certificated Pupil Support Sal | 153,912.00          | 167,179.00          | 54,786.88         | 83,881.74         | 28,510.38         | 50.17        |
| 1300                               | Certificated Administrators    | 248,793.00          | 261,232.00          | 129,497.22        | 131,735.50        | .72-              | 50.43        |
| <b>Total Certificated Salaries</b> |                                | <b>1,939,955.00</b> | <b>2,091,010.00</b> | <b>937,253.12</b> | <b>983,470.35</b> | <b>170,286.53</b> | <b>47.03</b> |

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,  
Zero Amounts? = N, SACS? = N, Restricted? = Y)

## Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

| Object   | Description                    | Adopted Budget    | Revised Budget    | Encumbrance       | Actual            | Balance           | % Used       |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>Expenditure Detail (continued)</b>            |                                |                   |                   |                   |                   |                   |              |
| <b>Classified Salaries</b>                       |                                |                   |                   |                   |                   |                   |              |
| 2100   | Instructional Aides            | 295,580.00        | 299,606.00        | 29,745.08         | 128,745.11        | 141,115.81        | 42.97        |
| 2110   | Instructional Aides Sub        |                   |                   |                   | 149.63            | 149.63-           | NO BDGT      |
| 2150   | Instructional Aides Overtime   | 9,600.00          | 14,500.00         |                   | 7,789.76          | 6,710.24          | 53.72        |
| 2200   | Classified Support Salaries    | 112,083.00        | 121,010.00        | 33,572.97         | 53,480.24         | 33,956.79         | 44.19        |
| 2250   | Classified Support Overtime    | 1,500.00          | 1,500.00          |                   | 5,739.56          | 4,239.56-         | 382.64       |
| 2400   | Clerical & Office Salaries     | 154,419.00        | 166,578.00        | 57,668.21         | 77,968.81         | 30,940.98         | 46.81        |
| 2410   | Sub Clerical & Office Salaries |                   |                   |                   | 100.75            | 100.75-           | NO BDGT      |
| 2450   | Clerical/Office Overtime       | 1,800.00          | 3,600.00          |                   | 1,731.01          | 1,868.99          | 48.08        |
| <b>Total Classified Salaries</b>                 |                                | <b>574,982.00</b> | <b>606,794.00</b> | <b>120,986.26</b> | <b>275,704.87</b> | <b>210,102.87</b> | <b>45.44</b> |
| <b>Employee Benefits</b>                         |                                |                   |                   |                   |                   |                   |              |
| 3101   | STRS, Certificated Positions   | 370,531.00        | 393,259.00        | 178,843.48        | 175,415.68        | 38,999.84         | 44.61        |
| 3202   | PERS, Classified Positions     | 133,167.00        | 127,215.00        | 28,069.24         | 54,459.88         | 44,685.88         | 42.81        |
| 3301   | OASDI/Medicare Certificated    | 28,928.00         | 30,711.00         | 13,326.90         | 14,331.41         | 3,052.69          | 46.67        |
| 3302   | OASDI/Medicare Classified      | 43,905.00         | 46,216.00         | 9,138.29          | 20,987.59         | 16,090.12         | 45.41        |
| 3401   | Health/Dental/Vision Cert      | 321,451.00        | 313,560.00        | 187,373.28        | 124,915.52        | 1,271.20          | 39.84        |
| 3402   | Health/Dental/Vission Class    | 51,066.00         | 50,797.00         | 30,359.40         | 20,239.60         | 198.00            | 39.84        |
| 3501   | SUI Certificated               | 996.00            | 1,027.00          | 457.05            | 484.21            | 85.74             | 47.15        |
| 3502   | SUI Classified                 | 286.00            | 303.00            | 59.82             | 137.39            | 105.79            | 45.34        |
| 3601   | Workers' Comp Certificated     | 19,962.00         | 21,428.00         | 9,605.64          | 10,078.58         | 1,743.78          | 47.03        |
| 3602   | Workers' Comp Classified       | 5,916.00          | 6,215.00          | 1,238.91          | 2,823.21          | 2,152.88          | 45.43        |
| <b>Total Employee Benefits</b>                   |                                | <b>976,208.00</b> | <b>990,731.00</b> | <b>458,472.01</b> | <b>423,873.07</b> | <b>108,385.92</b> | <b>42.78</b> |
| <b>Books and Supplies</b>                        |                                |                   |                   |                   |                   |                   |              |
| 4100   | Textbooks                      | 9,890.00          | 18,555.00         |                   | 18,408.70         | 146.30            | 99.21        |
| 4300   | Materials and Supplies         | 111,270.00        | 123,843.00        | 21,184.41         | 88,187.17         | 14,471.42         | 71.21        |
| 4400   | Non-Capitalized Equipment      |                   | 11,238.00         |                   | 11,238.42         | .42-              | 100.00       |
| 4700   | Food Supply                    | 158,034.00        | 167,715.00        | 111,171.99        | 53,102.88         | 3,440.13          | 31.66        |
| <b>Total Books and Supplies</b>                  |                                | <b>279,194.00</b> | <b>321,351.00</b> | <b>132,356.40</b> | <b>170,937.17</b> | <b>18,057.43</b>  | <b>53.19</b> |
| <b>Services and Other Operating Expenditures</b> |                                |                   |                   |                   |                   |                   |              |
| 5200   | Travel and Conference          | 2,587.00          | 1,000.00          |                   | 141.21            | 858.79            | 14.12        |
| 5220   | Staff Development              | 12,369.00         | 9,059.00          | 50.00             | 6,249.55          | 2,759.45          | 68.99        |
| 5300   | Dues and Memberships           | 6,174.00          | 6,465.00          |                   | 5,265.00          | 1,200.00          | 81.44        |
| 5450   | Other Insurance                | 62,831.00         | 62,831.00         | 15,706.31         | 47,124.69         |                   | 75.00        |
| 5501   | Natural Gas Service            | 2,828.00          | 5,745.00          | 5,625.41          | 119.59            |                   | 2.08         |
| 5502   | Electricity Service            | 42,420.00         | 50,860.00         | 25,387.38         | 25,472.62         |                   | 50.08        |
| 5504   | Water Service                  | 40,812.00         | 40,500.00         | 11,813.30         | 10,136.70         | 18,550.00         | 25.03        |

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## Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

| Object   | Description                    | Adopted Budget      | Revised Budget      | Encumbrance         | Actual              | Balance           | % Used       |
|--|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>Expenditure Detail (continued)</b>                        |                                |                     |                     |                     |                     |                   |              |
| <b>Services and Other Operating Expenditures (continued)</b> |                                |                     |                     |                     |                     |                   |              |
| 5600   | Repair, Maintenance Building   | 213,717.00          | 207,503.00          | 101,857.11          | 103,449.88          | 2,196.01          | 49.85        |
| 5800   | Professional/Consultation Serv | 296,713.00          | 391,621.00          | 114,720.65          | 216,997.26          | 59,903.09         | 55.41        |
| 5801   | Audit Services                 | 14,140.00           | 19,793.00           | 16,705.50           | 3,087.00            | .50               | 15.60        |
| 5803   | Business Services Authority    | 299,513.00          | 325,023.00          | 196,166.00          | 94,267.01           | 34,589.99         | 29.00        |
| 5804   | Employment Fees                | 2,200.00            | 1,100.00            | 30.00               | 512.00              | 558.00            | 46.55        |
| 5805   | Field Trips                    | 20,200.00           | 25,595.00           | 20,226.46           | 5,792.91            | 424.37-           | 22.63        |
| 5899   | Legal Services Box 14          | 20,200.00           | 20,200.00           | 13,510.74           | 4,489.26            | 2,200.00          | 22.22        |
| 5901   | Communication Services-Phone   | 4,937.00            | 4,816.00            | 1,758.40            | 1,501.60            | 1,556.00          | 31.18        |
| 5902   | Internet Services              | 3,503.00            | 1,340.00            | 664.58              | 674.26              | 1.16              | 50.32        |
| 5903   | Postage                        | 1,683.00            | 604.00              |                     | 565.87              | 38.13             | 93.69        |
| <b>Total Services and Other Operating Expenditures</b>       |                                | <b>1,046,827.00</b> | <b>1,174,055.00</b> | <b>524,221.84</b>   | <b>525,846.41</b>   | <b>123,986.75</b> | <b>44.79</b> |
| <b>6600 - 6999</b>   |                                |                     |                     |                     |                     |                   |              |
| 6900   | Depreciation                   | 20,820.00           | 20,820.00           |                     |                     | 20,820.00         |              |
| <b>Total 6600 - 6999</b>                                     |                                | <b>20,820.00</b>    | <b>20,820.00</b>    | <b>.00</b>          | <b>.00</b>          | <b>20,820.00</b>  |              |
| <b>Total Year To Date Expenditures</b>                       |                                | <b>4,837,986.00</b> | <b>5,204,761.00</b> | <b>2,173,289.63</b> | <b>2,379,831.87</b> | <b>651,639.50</b> | <b>45.72</b> |

## Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

| Object   | Description                    | Beginning Balance   | Year to Date Activity | Ending Balance      |
|--|--------------------------------|---------------------|-----------------------|---------------------|
| <b>Fund Reconciliation</b>                                       |                                |                     |                       |                     |
| <b>Assets</b>  |                                |                     |                       |                     |
| 9110   | Cash in County Treasury        | 1,759,559.41        | 13,370.17-            | 1,746,189.24        |
| 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          | 547,414.70-           | .02                 |
| 9201   | Accounts Receivable-Payroll    |                     | 274.92                | 274.92              |
| 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-          |
| <b>Total Assets</b>  |                                | <b>2,904,931.20</b> | <b>751,811.87-</b>    | <b>2,153,119.33</b> |
| <b>Liabilities</b>   |                                |                     |                       |                     |
| 9510   | Accounts Payable               | 233,494.81          | 233,251.56-           | 243.25              |
| 9530   | Summer Pay Liability           |                     | 39,142.12             | 39,142.12           |
| 9534   | Health & Welfare Ins Payable   |                     | 68,713.44-            | 68,713.44-          |
| 9535   | State Unemployment Insurance   | 6.24                | 413.00                | 419.24              |
| 9536   | Workers' Comp Ins Payable      | 9,339.03            | 5,764.63-             | 3,574.40            |
| 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           |
| <b>Total Liabilities</b>   |                                | <b>367,269.31</b>   | <b>290,919.51-</b>    | <b>76,349.80</b>    |
| <b>Calculated Fund Balance</b>                                   |                                | <b>2,537,661.89</b> | <b>460,892.36-</b>    | <b>2,076,769.53</b> |
| <b>Beginning Fund Balance</b>                                    |                                |                     |                       |                     |
| 9791   | Beginning Fund Balance         | 2,537,661.89        |                       | 2,537,661.89        |
| <b>Beginning Fund Balance Proof</b>                              |                                | <b>.00</b>          | <b>460,892.36-</b>    | <b>460,892.36-</b>  |
| <b>Change in Fund Balance - Excess Revenues ( Expenditures )</b> |                                |                     | <b>(460,892.36)</b>   |                     |

## Memo Only - Ending Fund Balance Accounts

## Reserves

9720 Reserve for Encumbrances 2,173,289.63 2,173,289.63

## Other Designations

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 643, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fiscal Year 2023/24 Through January 2024**

### Other Designations (continued)

Revised

|                    |                            |            |              |            |            |
|--------------------|----------------------------|------------|--------------|------------|------------|
| 9790               | Undesignated/Unappropriate | 997,117.00 | 1,468,496.00 |            |            |
| <b>9796 - 9799</b> |                            |            |              |            |            |
| 9796               | Capital Assets Net of Debt | 229,372.00 | 244,587.00   |            |            |
| 9797               | Restricted Net Assets      | 317,401.00 | 597,903.00   |            |            |
|                    | <b>Total 9796 - 9799</b>   | <b>.00</b> | <b>.00</b>   | <b>.00</b> | <b>.00</b> |

## Fund 620 - Charter Enterprise

Fiscal Year 2023/24 Through January 2024

| Description  | Adopted Budget | Revised Budget | Encumbrance  | Actual       | Budget Balance | % of Budget |
|--|----------------|----------------|--------------|--------------|----------------|-------------|
| <b>Revenues, Expenditures, and Changes in Fund Balance</b> |                |                |              |              |                |             |
| A. Revenues  | 4,486,630.00   | 4,978,085.00   |              | 1,918,939.51 | 3,059,145.49   | 38.55       |
| B. Expenditures  | 4,837,986.00   | 5,204,761.00   | 2,173,289.63 | 2,379,831.87 | 651,639.50     | 45.72       |
| C. Subtotal (Revenue LESS Expense)                         | 351,356.00-    | 226,676.00-    |              | 460,892.36-  | 2,407,505.99   |             |
| D. Other Financing Sources and Uses                        |                |                |              |              |                |             |
| Sources  |                |                |              |              |                |             |
| LESS Uses  |                |                |              |              |                |             |
| E. Net Change in Fund Balance                              | 351,356.00-    | 226,676.00-    |              | 460,892.36-  | 2,407,505.99   |             |
| F. Fund Balance:   |                |                |              |              |                |             |
| Beginning Balance (9791)                                   | 1,895,246.00   | 2,537,662.00   |              | 2,537,661.89 |                |             |
| Audit Adjustments (9793)                                   |                |                |              |              |                |             |
| Other Restatements (9795)                                  |                |                |              |              |                |             |
| Adjusted Beginning Balance                                 | 1,895,246.00   | 2,537,662.00   |              | 2,537,661.89 |                |             |
| G. Calculated Ending Balance                               | 1,543,890.00   | 2,310,986.00   |              | 2,076,769.53 |                |             |
| *Components of Ending Fund Balance                         |                |                |              |              |                |             |
| Legally Restricted (9740)                                  |                |                |              |              |                |             |
| Other Designations (9780)                                  |                |                |              |              |                |             |
| Undesig/Unapprop (9790)                                    | 997,117.00     | 1,468,496.00   |              |              |                |             |
| Other  | 546,773.00     | 842,490.00     |              | 2,173,289.63 |                |             |