

Fund 62 - Charter Fund			Fiscal Year 2023/24 Through October 2023			
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	LCFF STATE AID - CURRENT YEAR	4,022,288.00	4,163,626.00	668,278.00	3,495,348.00	16.05
8012	EDUCATION PROTECTION ACCOUNT	1,691,489.00	1,658,254.00	359,940.00	1,298,314.00	21.71
8096	IN LIEU PROPERTY TAX TRANSFER	1,456,206.00	1,411,078.00	366,880.00	1,044,198.00	26.00
Total LCFF Revenue Sources		7,169,983.00	7,232,958.00	1,395,098.00	5,837,860.00	19.29
Federal Revenue						
8181	SPECIAL ED - ENTITLEMENT	62,100.00	59,280.00		59,280.00	
8220	CHILD NUTRITION	325,000.00	325,000.00		325,000.00	
8290	OTHER FEDERAL REVENUE	505,831.00	459,680.00	208,619.93	251,060.07	45.38
Total Federal Revenue		892,931.00	843,960.00	208,619.93	635,340.07	24.72
Other State Revenues						
8520	CHILD NUTRITION	90,000.00	114,475.00	189,195.63	74,720.63	165.27
8550	MANDATED COST REIMBURSEMENTS		19,384.00		19,384.00	
8560	STATE LOTTERY REVENUE	71,162.00	151,442.00	48,086.65	103,355.35	31.75
8590	ALL OTHER STATE REVENUE	1,430,146.00	1,461,961.00	1,476,407.40	14,446.40	100.99
Total Other State Revenues		1,591,308.00	1,747,262.00	1,713,689.68	33,572.32	98.08
Other Local Revenue						
8699	ALL OTHER LOCAL REVENUE	50,000.00	159,653.00	56,815.94	102,837.06	35.59
8792	SELPA APPORTIONMENT TRANSFERS	389,983.00	410,018.00	153,146.00	256,872.00	37.35
8799	OTHER AGENCY TRANSFERS IN		195,317.00	95,688.74	99,628.26	48.99
Total Other Local Revenue		439,983.00	764,988.00	305,650.68	459,337.32	39.95
Total Year To Date Revenues		10,094,205.00	10,589,168.00	3,623,058.29	6,966,109.71	34.21

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	CERTIFICATED TEACHER BASE	2,738,117.00	3,014,587.00	1,620,284.22	846,835.16	547,467.62	28.09
1200	CERTIFICATED PUPIL SUPP BASE	290,767.00	311,965.00	190,880.96	71,580.36	49,503.68	22.94
1300	CERTIFICATED SUPERVISOR/ADMIN	383,749.00	553,626.00	334,081.92	167,040.96	52,503.12	30.17
1900	CERTIFICATED OTHER SALARIES	51,480.00					NO BDGT
Total Certificated Salaries		3,464,113.00	3,880,178.00	2,145,247.10	1,085,456.48	649,474.42	27.97
Classified Salaries							
2100	CLASSIFIED INST AIDE SALARIES	108,752.00	147,376.00	95,761.64	37,613.97	14,000.39	25.52
2200	CLASSIFIED SUPPORT SALARIES	427,187.00	394,318.00	269,615.84	107,698.85	17,003.31	27.31

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 4, Stmt Option? = , Zero Amounts? = N, SACS? = Y, Restricted? = Y)

Fund 62 - Charter Fund

Fiscal Year 2023/24 Through October 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2300	CLASSIFIED SUPERVISOR/ADMIN	301,950.00	167,821.00	107,956.16	49,863.99	10,000.85	29.71
2400	CLASSIFIED CLER/TECH SALARIES	140,327.00	253,981.00	168,925.68	91,610.86	6,555.54	36.07
2900	OTHER CLASSIFIED SALARIES	45,944.00	4,000.00		4,000.00		100.00
	Total Classified Salaries	1,024,160.00	967,496.00	642,259.32	290,787.67	34,449.01	30.06
Employee Benefits							
3101	STRS-CERTIFICATED	575,666.00	663,677.00	384,393.54	168,769.73	110,513.73	25.43
3201	PERS-CERTIFICATED	70,512.00	77,864.00	33,105.76	21,344.04	23,414.20	27.41
3202	PERS-CLASSIFIED	264,104.00	230,061.00	155,486.24	65,774.90	8,799.86	28.59
3301	OASDI-CERTIFICATED	71,770.00	84,154.00	38,393.96	23,559.05	22,200.99	28.00
3302	OASDI-CLASSIFIED	82,902.00	70,587.00	48,589.74	21,929.89	67.37	31.07
3401	HEALTH & WELFARE BEN-CERT	476,979.00	471,049.00	314,439.60	131,483.52	25,125.88	27.91
3402	HEALTH & WELFARE BEN-CLASS	125,449.00	156,153.00	98,285.34	41,061.12	16,806.54	26.30
3501	UNEMPLOYMENT INSURANCE-CERT	11,723.00	21,711.00	13,888.01	6,951.47	871.52	32.02
3502	UNEMPLOYMENT INSURANCE-CLASS	32,636.00	28,731.00	9,282.57	2,408.79	17,039.64	8.38
3601	WORKERS COMP INS-CERT	75,026.00	89,046.00	24,026.60	12,157.04	52,862.36	13.65
3602	WORKERS COMP INS-CLASS	12,080.00	10,464.00	7,193.46	3,256.86	13.68	31.12
	Total Employee Benefits	1,798,847.00	1,903,497.00	1,127,084.82	498,696.41	277,715.77	26.20
Books and Supplies							
4100	APPROVED TEXTBOOKS & CORE CURR	72,673.00	77,727.00		66,646.69	11,080.31	85.74
4200	BOOKS & REFERENCE MATERIALS	24,000.00	7,000.00	679.07	5,850.36	470.57	83.58
4300	MATERIALS AND SUPPLIES	385,635.00	450,164.00	18,692.45	82,048.84	349,422.71	18.23
4400	NONCAPITAL EQUIP (\$500 to <5k)	10,000.00	515,796.00	25,955.90	241,872.19	247,967.91	46.89
4700	FOOD (CHILD NUTRITION PROGRAM)	347,034.00	369,148.00	248,175.00	36,821.01	84,151.99	9.97
	Total Books and Supplies	839,342.00	1,419,835.00	293,502.42	433,239.09	693,093.49	30.51
Services and Other Operating Expenditures							
5100	SUBAGREEMENTS FOR SERVICES	166,000.00	141,000.00	124,208.65	3,991.35	12,800.00	2.83
5200	TRAVEL AND CONFERENCES	4,400.00	22,751.00	1,220.00	3,625.17	17,905.83	15.93
5300	DUES AND MEMBERSHIPS	27,050.00	22,300.00		11,543.80	10,756.20	51.77
5400	INSURANCE	107,827.00	107,926.00		107,482.09	443.91	99.59
5500	OPERATIONS & HOUSEKEEPING SRVS	376,135.00	366,005.00	221,285.43	130,341.12	14,378.45	35.61
5600	NONCAPITALIZED REPAIRS	361,309.00	517,309.00	173,076.96	131,676.03	212,556.01	25.45
5800	PROFESSIONAL/CONSULTING SRVCS	1,129,809.00	1,514,982.00	574,198.50	658,567.76	282,215.74	43.47
5900	COMMUNICATION - PHONE/INTERNET	69,269.00	100,000.00	46,423.47	32,144.13	21,432.40	32.14
	Total Services and Other Operating Expenditures	2,241,799.00	2,792,273.00	1,140,413.01	1,079,371.45	572,488.54	38.66
Capital Outlay							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 4, Stmt Option? = , Zero Amounts? = N, SACS? = Y, Restricted? = Y)

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through October 2023					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Capital Outlay (continued)							
6200		258,617.00					NO BDGT
6500		514,050.00					NO BDGT
	Total Capital Outlay	772,667.00	.00	.00	.00	.00	NO BDGT
6600 - 6999							
6900	DEPRECIATION	50,000.00	479,500.00			479,500.00	
	Total 6600 - 6999	50,000.00	479,500.00	.00	.00	479,500.00	
Transfers of Indirect/direct support costs							
7310	INDIRECT COST TRANSFER		8,873.00			8,873.00	
	Total Transfers of Indirect/direct support costs	.00	8,873.00	.00	.00	8,873.00	
Debt Service							
7438	DEBT SERVICE - INTEREST	25,323.00	26,000.00		12,106.93	13,893.07	46.57
	Total Debt Service	25,323.00	26,000.00	.00	12,106.93	13,893.07	46.57
	Total Year To Date Expenditures	10,216,251.00	11,477,652.00	5,348,506.67	3,399,658.03	2,729,487.30	29.62

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through October 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9120	CASH IN BANK - BRIDGE BANK	4,459,418.20	1,910,182.66-	2,549,235.54
9121	CASH IN BANK - HERITAGE BANK	1,133.55		1,133.55
9122	CASH IN BANK - 2	750.00		750.00
9123	CASH IN BANK - 3	4,155.86		4,155.86
9150	Investment		1,000,000.00	1,000,000.00
9200	ACCOUNTS RECEIVABLE	1,004,722.19	774,492.56-	230,229.63
9290	DUE FROM GRANTOR GOVERNMENTS	261,801.89	47,752.59	309,554.48
9330	PREPAID EXPENSES	47,215.52	9,177.69-	38,037.83
9420	LAND IMPROVEMENTS	13,540,883.09		13,540,883.09
9425	ACC DEPREC - LAND IMPROVEMENTS	4,509,832.12-		4,509,832.12-
9430	BUILDINGS	583,097.94		583,097.94
9435	ACC DEPREC - BUILDINGS	32,278.81-		32,278.81-
9440	EQUIPMENT	1,552,282.60		1,552,282.60
9445	ACC DEPREC - EQUIPMENT	1,440,336.18-		1,440,336.18-
	Total Assets	15,473,013.73	1,646,100.32-	13,826,913.41
Liabilities				
9500	ACCOUNTS PAYABLE (CURRENT)	227,829.49	216,137.80-	11,691.69
9590	DUE TO GRANTOR GOVERNMENTS	276,261.32		276,261.32
9650	UNEARNED REVENUE	1,665,253.04	1,665,253.04-	
9660	LONG-TERM LIABILITIES	1,210,693.48		1,210,693.48
	Total Liabilities	3,380,037.33	1,881,390.84-	1,498,646.49
9800 - 9999				
9999	Error Account		11,890.26	11,890.26
	Calculated Fund Balance	12,092,976.40	223,400.26	12,316,376.66
Beginning Fund Balance				
9791	BEGINNING FUND BALANCE	12,092,976.40		12,092,976.40
	Beginning Fund Balance Proof	.00	223,400.26	223,400.26
Change in Fund Balance - Excess Revenues (Expenditures)			223,400.26	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 RESERVE FOR ENCUMBRANCES		5,348,506.67
Other Designations		
9790 UNRESTRICTED NET POSITION	12,393,592.00	11,204,493.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 4, Stmt Option? = , Zero Amounts? = N, SACS? = Y, Restricted? = Y)

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through October 2023				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	10,094,205.00	10,589,168.00		3,623,058.29	6,966,109.71	34.21
B. Expenditures	10,216,251.00	11,477,652.00	5,348,506.67	3,399,658.03	2,729,487.30	29.62
C. Subtotal (Revenue LESS Expense)	122,046.00-	888,484.00-		223,400.26	4,236,622.41	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	122,046.00-	888,484.00-		223,400.26	4,236,622.41	
F. Fund Balance:						
Beginning Balance (9791)	12,515,638.00	12,092,977.00		12,092,976.40		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	12,515,638.00	12,092,977.00		12,092,976.40		
G. Calculated Ending Balance	12,393,592.00	11,204,493.00		12,316,376.66		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	12,393,592.00	11,204,493.00				
Other				5,348,506.67		

Fund NA **Fiscal Year 2023/24 Through October 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8590	ALL OTHER STATE REVENUE	300,000.00	300,000.00		300,000.00	
	Total Other State Revenues	300,000.00	300,000.00	.00	300,000.00	
	Total Year To Date Revenues	300,000.00	300,000.00	.00	300,000.00	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Books and Supplies							
4300	MATERIALS AND SUPPLIES	200,200.00	130,200.00		19.93-	130,219.93	-0.02
4700	FOOD (CHILD NUTRITION PROGRAM)		64,000.00			64,000.00	
	Total Books and Supplies	200,200.00	194,200.00	.00	19.93-	194,219.93	-0.01
Services and Other Operating Expenditures							
5300	DUES AND MEMBERSHIPS	1,200.00	1,200.00			1,200.00	
5600	NONCAPITALIZED REPAIRS	7,000.00	7,000.00			7,000.00	
5800	PROFESSIONAL/CONSULTING SRVCS	91,000.00	72,000.00			72,000.00	
5900	COMMUNICATION - PHONE/INTERNET	600.00	600.00			600.00	
	Total Services and Other Operating Expenditures	99,800.00	80,800.00	.00	.00	80,800.00	
	Total Year To Date Expenditures	300,000.00	275,000.00	.00	19.93-	275,019.93	-0.01

Fund NA		Fiscal Year 2023/24 Through October 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9120	CASH IN BANK - BRIDGE BANK		19.93	19.93
	Calculated Fund Balance	<u>.00</u>	<u>19.93</u>	<u>19.93</u>
	Beginning Fund Balance Proof	<u>.00</u>	<u>19.93</u>	<u>19.93</u>
Change in Fund Balance - Excess Revenues (Expenditures)			19.93	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 UNRESTRICTED NET POSITION		25,000.00

Fund NA	Fiscal Year 2023/24 Through October 2023					
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	300,000.00	300,000.00			300,000.00	
B. Expenditures	300,000.00	275,000.00		19.93-	275,019.93	-0.01
C. Subtotal (Revenue LESS Expense)	.00	25,000.00		19.93	24,980.07	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	25,000.00		19.93	24,980.07	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	25,000.00		19.93		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		25,000.00				
Other						