

Fund 62 - Charter Fund			Fiscal Year 2023/24 Through January 2024				
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	1,617,934.00	2,545,692.00	38.86	
8012	EDUCATION PROTECTION ACCOUNT	1,691,489.00	1,658,254.00	719,880.00	938,374.00	43.41	
8096	IN LIEU PROPERTY TAX TRANSFER	1,456,206.00	1,411,078.00	705,538.00	705,540.00	50.00	
Total LCFF Revenue Sources		7,169,983.00	7,232,958.00	3,043,352.00	4,189,606.00	42.08	
Federal Revenue							
8181	SPECIAL ED - ENTITLEMENT	62,100.00	59,280.00		59,280.00		
8220	CHILD NUTRITION	325,000.00	325,000.00	150,698.10	174,301.90	46.37	
8290	OTHER FEDERAL REVENUE	505,831.00	567,679.00	241,817.31	325,861.69	42.60	
8291	PY OTHER FED REVENUE		4,784.00	4,783.62	.38	99.99	
Total Federal Revenue		892,931.00	956,743.00	397,299.03	559,443.97	41.53	
Other State Revenues							
8520	CHILD NUTRITION	90,000.00	154,475.00	259,277.41	104,802.41-	167.84	
8550	MANDATED COST REIMBURSEMENTS		17,525.00	17,525.00		100.00	
8560	STATE LOTTERY REVENUE	71,162.00	155,533.00	71,644.65	83,888.35	46.06	
8590	ALL OTHER STATE REVENUE	1,430,146.00	1,556,827.00	1,514,312.40	42,514.60	97.27	
Total Other State Revenues		1,591,308.00	1,884,360.00	1,862,759.46	21,600.54	98.85	
Other Local Revenue							
8689	Revenue suspense			2,463.79	2,463.79-	NO BDGT	
8699	ALL OTHER LOCAL REVENUE	50,000.00	156,056.00	109,219.87	46,836.13	69.99	
8792	SELPA APPORTIONMENT TRANSFERS	389,983.00	527,594.00	200,158.00	327,436.00	37.94	
8799	OTHER AGENCY TRANSFERS IN		270,953.00	171,324.74	99,628.26	63.23	
Total Other Local Revenue		439,983.00	954,603.00	483,166.40	471,436.60	50.61	
Total Year To Date Revenues		10,094,205.00	11,028,664.00	5,786,576.89	5,242,087.11	52.47	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	CERTIFICATED TEACHER BASE	2,547,158.00	2,514,016.00	968,587.10	1,468,015.34	77,413.56	58.39
1130	CERTIFICATED TEACHER EXTRA	140,959.00	125,852.00	7,200.00	40,157.82	78,494.18	31.91
1160	CERTIFICATED TEACHER SUBS	50,000.00	259,437.00		139,369.37	120,067.63	53.72
1190	CERTIFICATED TEACHER AUX		165,563.00		50,504.38	115,058.62	30.50
1200	CERTIFICATED PUPIL SUPP BASE	289,264.00	312,174.00	150,799.70	155,784.91	5,589.39	49.90
1230	CERTIFICATED PUPIL SUPP EXTRA	1,503.00	1,750.00	795.50	954.64	.14-	54.55

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 7, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, Fd = 62)

Fund 62 - Charter Fund

Fiscal Year 2023/24 Through January 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Certificated Salaries (continued)							
1300	CERTIFICATED SUPERVISOR/ADMIN	383,248.00	566,294.00	240,366.80	317,613.52	8,313.68	56.09
1330	CERTIFICATED SUP/ADMIN EXTRA	501.00	1,250.00	530.30	719.64	.06	57.57
1900	CERTIFICATED OTHER SALARIES	51,480.00	20,903.00		20,099.52	803.48	96.16
1930	CERTIFICATED OTHER EXTRA		383.00		868.23	485.23-	226.69
	Total Certificated Salaries	3,464,113.00	3,967,622.00	1,368,279.40	2,194,087.37	405,255.23	55.30
Classified Salaries							
2100	CLASSIFIED INST AIDE SALARIES	103,752.00	139,130.00	55,061.62	61,723.25	22,345.13	44.36
2130	CLASSIFIED INST AIDE EXTRA	5,000.00	8,425.00		3,482.70	4,942.30	41.34
2200	CLASSIFIED SUPPORT SALARIES	407,187.00	381,674.00	180,056.10	202,458.47	840.57-	53.04
2230	CLASSIFIED SUPPORT EXTRA/OT	20,000.00	47,589.00	8,204.50	13,451.09	25,933.41	28.27
2300	CLASSIFIED SUPERVISOR/ADMIN	299,950.00	165,865.00	69,970.90	93,536.72	2,357.38	56.39
2330	CLASSIFIED SUP/ADMIN EXTRA	2,000.00	12,000.00	833.30	1,166.62	10,000.08	9.72
2400	CLASSIFIED CLER/TECH SALARIES	135,327.00	266,347.00	113,252.58	167,684.41	14,589.99-	62.96
2430	CLASSIFIED CLER/TECH EXTRA/OT	5,000.00	10,500.00		7,071.40	3,428.60	67.35
2900	OTHER CLASSIFIED SALARIES	45,944.00	12,000.00		7,500.00	4,500.00	62.50
	Total Classified Salaries	1,024,160.00	1,043,530.00	427,379.00	558,074.66	58,076.34	53.48
Employee Benefits							
3101	STRS-CERTIFICATED	575,666.00	657,683.00	240,078.85	356,841.76	60,762.39	54.26
3102	STRS-CLASSIFIED		445.00		3,419.01	2,974.01-	768.32
3201	PERS-CERTIFICATED	70,512.00	88,744.00	28,738.58	46,279.96	13,725.46	52.15
3202	PERS-CLASSIFIED	264,104.00	250,918.00	105,715.89	127,121.95	18,080.16	50.66
3301	OASDI-CERTIFICATED	27,181.00	27,027.00	6,562.26	14,532.47	5,932.27	53.77
3302	OASDI-CLASSIFIED	66,443.00	64,053.00	26,245.80	33,005.60	4,801.60	51.53
3311	MEDICARE-CERTIFICATED	44,589.00	56,951.00	19,658.31	31,546.73	5,745.96	55.39
3312	MEDICARE-CLASSIFIED	16,459.00	15,014.00	6,138.08	8,009.79	866.13	53.35
3401	HEALTH & WELFARE BEN-CERT	476,979.00	480,483.00	180,687.50	279,235.51	20,559.99	58.12
3402	HEALTH & WELFARE BEN-CLASS	125,449.00	136,611.00	58,334.24	79,353.88	1,077.12-	58.09
3501	UNEMPLOYMENT INSURANCE-CERT	11,723.00	12,462.00	132.23	25,030.07	12,700.30-	200.85
3502	UNEMPLOYMENT INSURANCE-CLASS	32,636.00	25,006.00	3,941.25	9,426.56	11,638.19	37.70
3601	WORKERS COMP INS-CERT	75,026.00	43,626.00	15,324.67	24,573.58	3,727.75	56.33
3602	WORKERS COMP INS-CLASS	12,080.00	11,460.00	4,786.77	6,250.52	422.71	54.54
	Total Employee Benefits	1,798,847.00	1,870,483.00	696,344.43	1,044,627.39	129,511.18	55.85
Books and Supplies							
4100	APPROVED TEXTBOOKS & CORE CURR	72,673.00	87,727.00		69,806.69	17,920.31	79.57
4200	BOOKS & REFERENCE MATERIALS	24,000.00	7,000.00	3,353.55	1,633.55	2,012.90	23.34

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Fund 62 - Charter Fund

Fiscal Year 2023/24 Through January 2024

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Books and Supplies (continued)							
4300	MATERIALS AND SUPPLIES	343,635.00	328,595.00	15,938.47	94,098.10	218,558.43	28.64
4320	FOOD/BEVERAGES	30,000.00	38,225.00	3,439.45	4,069.69	30,715.86	10.65
4330	FURNITURE/EQUIP UNDER \$500		7,000.00		6,689.33	310.67	95.56
4340	GAS FOR VEHICLES	12,000.00	20,000.00	5,168.87	4,073.37	10,757.76	20.37
4400	NONCAPITAL EQUIP (\$500 to <5k)	10,000.00	23,143.00	271.84	13,140.67	9,730.49	56.78
4401	Capital Asset >\$5k		246,600.00	32,625.29	40,639.95	173,334.76	16.48
4700	FOOD (CHILD NUTRITION PROGRAM)	347,034.00	366,182.00	115,650.00	240,346.01	10,185.99	65.64
	Total Books and Supplies	839,342.00	1,124,472.00	176,447.47	474,497.36	473,527.17	42.20
Services and Other Operating Expenditures							
5100	SUBAGREEMENTS FOR SERVICES	166,000.00	141,000.00	144,841.37	14,131.35	17,972.72-	10.02
5200	TRAVEL AND CONFERENCES	4,400.00	33,447.00	300.00	10,443.25	22,703.75	31.22
5300	DUES AND MEMBERSHIPS	27,050.00	20,158.00	410.60	14,493.80	5,253.60	71.90
5400	INSURANCE	107,827.00	107,577.00		107,482.09	94.91	99.91
5500	OPERATIONS & HOUSEKEEPING SRVS	178,205.00	224,500.00	70,667.17	110,262.35	43,570.48	49.11
5510	UTILITIES - ELECTRIC & GAS	120,000.00	120,000.00	53,757.56	55,490.24	10,752.20	46.24
5520	UTILITIES - WATER & SEWER	25,000.00	25,000.00	15,975.51	7,831.46	1,193.03	31.33
5530	WASTE DISPOSAL & RECYCLING	52,930.00	75,550.00	24,648.90	30,746.11	20,154.99	40.70
5600	NONCAPITALIZED REPAIRS	72,700.00	80,000.00	6,585.19	20,559.72	52,855.09	25.70
5605	Bldng improvement > \$4999.99		120,000.00		25,032.08	94,967.92	20.86
5610	FACILITIES RENT & LEASES	288,000.00	290,000.00	85,082.79	194,206.10	10,711.11	66.97
5615	Other Rentals		18,000.00	8,173.39	6,830.75	2,995.86	37.95
5620	EQUIPMENT RENT & LEASES	609.00	3,000.00	36.09	2,902.09	61.82	96.74
5710	DIRECT COST TRANSFER		39,607.00-			39,607.00-	
5800	PROFESSIONAL/CONSULTING SRVCS	330,354.00	719,928.00	187,337.10	385,155.49	147,435.41	53.50
5805	Catering/Restaurant		8,250.00		3,053.84	5,196.16	37.02
5810	EDUCATION CONSULTANTS	401,647.00	432,720.00	92,702.30	293,197.41	46,820.29	67.76
5820	LEGAL & AUDIT SERVICES	64,750.00	84,750.00	23,612.50	32,275.75	28,861.75	38.08
5840	SOFTWARE AND LICENCES	251,565.00	282,725.00	6,767.29	253,215.88	22,741.83	89.56
5850	TRANSPORTATION/FIELD TRIPS	31,250.00	45,355.00	873.68	12,375.60	32,105.72	27.29
5880	MISC FEES/CHARGES/DAMAGES	50,243.00	24,010.00	1,217.86	16,712.89	6,079.25	69.61
5899	Expense Reserve		1,100.00		7,789.63	6,689.63-	708.15
5900	COMMUNICATION - PHONE/INTERNET	51,700.00	94,600.00	42,836.02	44,382.84	7,381.14	46.92
5910	PRINTING SERVICES	13,169.00		110.50		110.50-	NO BDGT
5920	POSTAGE	4,400.00	5,400.00	649.11	1,000.13	3,750.76	18.52
	Total Services and Other Operating Expenditures	2,241,799.00	2,917,463.00	766,584.93	1,649,570.85	501,307.22	56.54

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Fund 62 - Charter Fund **Fiscal Year 2023/24 Through January 2024**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Capital Outlay							
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	448,026.00			448,026.00	
	Total 6600 - 6999	50,000.00	448,026.00	.00	.00	448,026.00	
Debt Service							
7438	DEBT SERVICE - INTEREST	25,323.00	24,214.00		12,106.93	12,107.07	50.00
	Total Debt Service	25,323.00	24,214.00	.00	12,106.93	12,107.07	50.00
	Total Year To Date Expenditures	10,216,251.00	11,395,810.00	3,435,035.23	5,932,964.56	2,027,810.21	52.06

Fund 62 - Charter Fund

Fiscal Year 2023/24 Through January 2024

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9120	CASH IN BANK - BRIDGE BANK	4,459,418.20	2,312,961.48-	2,146,456.72
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
9201	ACCOUNTS RECEIVABLE PRIOR YEAR	1,004,722.19	876,717.56-	128,004.63
9290	DUE FROM GRANTOR GOVERNMENTS	261,801.89	39,950.41-	221,851.48
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	229,811.00	1,782,093.60
9445	ACC DEPREC - EQUIPMENT	1,440,336.18-		1,440,336.18-
	Total Assets	15,473,013.73	2,008,996.14-	13,464,017.59
Liabilities				
9501	ACCOUNTS PAYABLE (Prior)	183,120.03	187,315.35-	4,195.32-
9502	PAYABLE - EXCESS STRS (QB BAL)	627.70		627.70
9513	OASDI	333.88	11,731.90	12,065.78
9520	NET PAY ADJUSTMENT	1,129.95	205.16-	924.79
9522	STRS (OMI)	34,039.05	90,376.50	124,415.55
9524	PERS (OMI)	22,879.97	21,929.79	44,809.76
9525	EXCESS STRS - EMPLOYEE	709.50		709.50
9531	FEDERAL INCOME TAX		43,180.63	43,180.63
9532	STATE INCOME TAX		18,482.54	18,482.54
9534	MEDICARE	15.14	9,771.40	9,786.54
9535	STATE UNEMPLOYMENT INS	3.65-	10,762.24	10,758.59
9536	WORKERS' COMPENSATION INS	12,430.80	13,629.90-	1,199.10-
9540	STATE DISABILITY INS	8,735.06-	1,369.88	7,365.18-
9551	MEDICAL - KAISER (OMI)	21,945.35-	14,498.53-	36,443.88-
9553	DENTAL - PRINCIPAL (OMI)	38,926.93	23,503.53	62,430.46
9555	VISION - PRINCIPAL (OMI)	7,166.80	4,286.49	11,453.29
9556	BASIC LIFE - PRINCIPAL	51,305.95-	34,283.02-	85,588.97-
9557	LTD - PRINCIPAL (OMI)	7,835.64	4,401.96	12,237.60
9558	ADD - PRINCIPAL (OMI)	604.11	310.97	915.08
9590	DUE TO GRANTOR GOVERNMENTS	276,261.32	129,986.00-	146,275.32
9650	UNEARNED REVENUE	1,665,253.04	1,665,253.04-	

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Fund 62 - Charter Fund		Fiscal Year 2023/24 Through January 2024		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation (continued)				
Liabilities (continued)				
9661	LOAN PAYABLE - CS FACILITIES	1,210,693.48		1,210,693.48
Total Liabilities		3,380,037.33	1,805,063.17-	1,574,974.16
9800 - 9999				
9999	Error Account		18,090.70	18,090.70
Calculated Fund Balance		12,092,976.40	222,023.67-	11,870,952.73
Beginning Fund Balance				
9791	BEGINNING FUND BALANCE	12,092,976.40		12,092,976.40
9793	AUDIT ADJUSTMENTS		75,636.00-	75,636.00-
Total Beginning Fund Balance		12,092,976.40	75,636.00-	12,017,340.40
Beginning Fund Balance Proof		.00	146,387.67-	146,387.67-
Change in Fund Balance - Excess Revenues (Expenditures)			(146,387.67)	

Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Reserves				
9720	RESERVE FOR ENCUMBRANCES			3,435,035.23
Other Designations				
9790	UNRESTRICTED NET POSITION	12,393,592.00	11,719,581.00	

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through January 2024				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	10,094,205.00	11,028,664.00		5,786,576.89	5,242,087.11	52.47
B. Expenditures	10,216,251.00	11,395,810.00	3,435,035.23	5,932,964.56	2,027,810.21	52.06
C. Subtotal (Revenue LESS Expense)	122,046.00-	367,146.00-		146,387.67-	3,214,276.90	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	122,046.00-	367,146.00-		146,387.67-	3,214,276.90	
F. Fund Balance:						
Beginning Balance (9791)	12,515,638.00	12,086,727.00		12,092,976.40		
Audit Adjustments (9793)				75,636.00-		
Other Restatements (9795)						
Adjusted Beginning Balance	12,515,638.00	12,086,727.00		12,017,340.40		
G. Calculated Ending Balance	12,393,592.00	11,719,581.00		11,870,952.73		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	12,393,592.00	11,719,581.00				
Other				3,435,035.23		