CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

CHARTER SCHOOL CERTIFICATION

Charter School Name:	Health Sciences High and Middle College
CDS #:	37-68338-0114462
Charter Approving Entity:	San Diego Unified
County:	San Diego
Charter #:	0876

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Roxanna Travers	Nadine Creer	Josh Eng
Name	Name	Name
Financial Accounting and Data Support Manager	Senior Financial Accountant	CSMC - SBM
Title	Title	Title
858-295-6700	619-725-7592	951-526-1920
Telephone	Telephone	Telephone
roxanna.travers@sdcoe.net	ncreer@sandi.net	jeng@csmci.com
Email address	Email address	Email address

To the entity that approved the charter school:

2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed:		Date:
	Charter School Official	
	(Original signature required)	
Printed Name:		Title:
To the County Superintendent of Schools:		
2023-24 CHARTER SCHOOL UNAUDITED ACTU: Section 42100(a).	ALS FINANCIAL REPORT	- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code
Signed:		Date:
	Authorized Representative of Charter Approving Entity	
	(Original signature required)	
Printed Name:		Title:
To the Superintendent of Public Instruction:		
2023-24 CHARTER SCHOOL UNAUDITED ACTU, Schools pursuant to Education Code Section 4210		ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of
Signed:		Date:
	County Superintendent/Designee	
	(Original signature required)	

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM

<u>July 1, 2023 to June 30, 2024</u>

Charter School Name:	Health Sciences High and Middle College
CDS #:	37-68338-0114462
Charter Approving Entity:	San Diego Unified
County:	San Diego
Charter #:	0876

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

X Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

		.			
Modified Accrual Basis (Applicable	Capital Outlay/Debt Service/Fund	Balance objects are 6100-6170,	6200-6500, 6600,	7438, 7439,	and 9711-9789)

		Description	Object Code	Unrestricted	Restricted	Total
Α.	REVENUES					
	1. LCFF S	Sources				
		State Aid - Current Year	8011	2,402,658.00		2,402,658.00
		Education Protection Account State Aid - Current Year	8012	92,090.00		92,090.00
		State Aid - Prior Years	8019	(24,150.00)		(24,150.00)
		Transfers to Charter Schools in Lieu of Property Taxes	8096	4,249,037.00		4,249,037.00
		Other LCFF Transfers	8091, 8097			0.00
		Total, LCFF Sources		6,719,635.00	0.00	6,719,635.00
	2. Federa	Revenues (see NOTE in Section L)				
		Every Student Succeeds Act	8290		216,617.00	216,617.00
		Special Education - Federal	8181, 8182		139,726.00	139,726.00
		Child Nutrition - Federal	8220			0.00
		Donated Food Commodities	8221			0.00
		Other Federal Revenues	8110, 8260-8299		803,442.31	803,442.31
		Total, Federal Revenues		0.00	1,159,785.31	1,159,785.31
	3. Other S	State Revenues				
		Special Education - State	StateRev SE		393,792.00	393,792.00
		All Other State Revenues	StateRev AO	421,224.83	1,882,308.56	2,303,533.39
		Total, Other State Revenues		421,224.83	2,276,100.56	2,697,325.39
	4. Other L	local Revenues				
		All Other Local Revenues	LocalRev AO	447,003.84	73,477.36	520,481.20
		Total, Local Revenues		447,003.84	73,477.36	520,481.20
	5. TOTAL	REVENUES		7,587,863.67	3,509,363.23	11,097,226.90
в.	EXPENDITU	RES (see NOTE in Section L)				
	1. Certific	ated Salaries				
		Certificated Teachers' Salaries	1100	1,053,440.61	1,297,542.00	2,350,982.61
		Certificated Pupil Support Salaries	1200			0.00
		Certificated Supervisors' and Administrators' Salaries	1300	420,613.18	156,160.14	576,773.32
		Other Certificated Salaries	1900		166,254.02	166,254.02
		Total, Certificated Salaries		1,474,053.79	1,619,956.16	3,094,009.95
	2. Noncer	tificated Salaries	-			
		Noncertificated Instructional Salaries	2100	538,327.79	654,348.42	1,192,676.21
		Noncertificated Support Salaries	2200	72,883.35		72,883.35
		Noncertificated Supervisors' and Administrators' Salaries	2300	15,187.50		15,187.50
		Clerical, Technical and Office Salaries	2400	358,332.75	170,995.98	529,328.73
		Other Noncertificated Salaries	2900		7,990.97	7,990.97
		Total, Noncertificated Salaries		984,731.39	833,335.37	1,818,066.76
		Description	Object Code	Unrestricted	Restricted	Total
	3. Employ	ee Benefits				
		STRS	3101-3102	566,685.25	315,547.12	882,232.37
		PERS	3201-3202			0.00
		OASDI / Medicare / Alternative	3301-3302	88,781.23	85,565.44	174,346.67

Ith Sciences High a Diego Unified Diego County		4 Unaudited Actuals chool Alternative Form			37 68338 0114 Form A E8ADZ1ZHR4(2023
	Health and Welfare Benefits	3401-3402	308,398.37	235,071.93	543,470.
	Unemployment Insurance	3501-3502	6,583.75	5,476.36	12,060.
	Workers' Compensation Insurance	3601-3602	19,948.84	12,311.50	32,260.
	OPEB, Allocated	3701-3702			0.
	OPEB, Active Employees	3751-3752			0.
	Other Employ ee Benefits	3901-3902			0.
	Total, Employ ee Benefits		990,397.44	653,972.35	1,644,369
4. Books ar	d Supplies				
	Approved Textbooks and Core Curricula Materials	4100		6,800.00	6,800
	Books and Other Reference Materials	4200	3,931.38	9,643.83	13,575
	Materials and Supplies	4300	86,022.37	49,209.62	135,231
	Noncapitalized Equipment	4400	274,478.93		274,478
	Food	4700			0
	Total, Books and Supplies		364,432.68	65,653.45	430,086
5. Services	and Other Operating Expenditures				
	Subagreements for Services	5100			0
	Travel and Conferences	5200	141,562.46	94,159.14	235,721
	Dues and Memberships	5300	23,770.70		23,770
	Insurance	5400	56,524.53		56,524
	Operations and Housekeeping Services	5500	527,521.32	463,057.00	990,578
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	225,734.45	7,971.00	233,705
	Transfers of Direct Costs	5700-5799	,	.,	0
	Professional/Consulting Services and Operating Expend.	5800	1,771,504.94	199,261.42	1,970,766
	Communications	5900	33,720.80		33,720
	Total, Services and Other Operating Expenditures	0000	2,780,339.20	764,448.56	3,544,787
	Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major	6100-6170 6200			0 0
	Expansion of School Libraries	6300			0
	Equipment	6400			C
	Equipment Replacement	6500			C
	Lease Assets	6600			C
	Subscription Assets	6700			(
	Depreciation Expense (accrual basis only)	6900	128,164.16		128,164
	Amortization Expense - Lease Assets	6910			C
	Amortization Expense - Subscription Assets	6920			C
	Total, Capital Outlay		128,164.16	0.00	128,164
7. Other Ou	tao				
	Tuition to Other Schools	7110-7143			C
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			C
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			C
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			C
	All Other Transfers	7281-7299			0
	Transfers of Indirect Costs	7300-7399	(11,334.60)	11,334.60	0
	Debt Service:		(,304.00)	,004.00	
	Interest	7438			0
	Principal (for modified accrual basis only)	7438			C
	Total Debt Service	1439	0.00	0.00	
			0.00	0.00	0
	Total, Other Outgo		(11,334.60)	11,334.60	C
8. TOTAL E	XPENDITURES		6,710,784.06	3,948,700.49	10,659,484

D. OTHER FINANCING SOURCES / USES

4. TOTAL OTHER FINANCING SOURCES / USES (439,337.26) 439,337 E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 437,742.35 0 F. FUND BALANCE / NET POSITION 439,337.26) 439,337 1. Beginning Fund Balance/Net Position a. As of July 1 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793, 9795 4,283.00 314,517 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 5,675,176.19 314,517	26 0.00 00 437,742.35 95 5,547,668.75 4,283.00 95 5,551,951.75	439,337.26 439,337.26 0.00 314,517.95
Less: 2. Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES 4. TOTAL OTHER FINANCING SOURCES / USES 5. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 5. FUND BALANCE / NET POSITION 5. FUND BALANCE / NET POSITION 5. Adjust Position 6. Adjust Metalance /Net Position 7. Ending Fund Balance /Net Position 6. Adjusted Beginning Fund Balance /Net Position 7. Ending Fund Balance /Net Position, June 30 (E+F1c) 6. Components of Ending Fund Balance (Modified Accrual Basis only) 7. Annospendable	0.00 26 0.00 26 0.00 26 0.00 26 0.00 26 437,742.35 295 5,547,668.75 4,283.00 295 5,551,951.75	439,337.26 0.00
2. Other Uses7630-76993. Contributions Between Unrestricted and Restricted Accounts (must net to zero)8980-8999(439,337.26)439,3374. TOTAL OTHER FINANCING SOURCES / USES(439,337.26)439,337E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4)437,742.350F. FUND BALANCE / NET POSITION437,742.350F. FUND BALANCE / NET POSITION97915,233,150.84314,517b. Adjustments/Restatements9793, 97954,283.001c. Adjusted Beginning Fund Balance /Net Position5,237,433.84314,517c. Adjusted Beginning Fund Balance /Net Position5,237,433.84314,517c. Adjusted Beginning Fund Balance /Net Position5,675,176.19314,517a. Nonspendablea. Nonspendable314,517	26 0.00 26 0.00 00 437,742.35 95 5,547,668.75 95 5,551,951.75	439,337.26 0.00
Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 8980-8999 (439,337.26) 439,337 4. TOTAL OTHER FINANCING SOURCES / USES (439,337.26) 439,337 E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 437,742.35 00 F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance/Net Position a. As of July 1 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793,9795 4,283.00 c. Adjusted Beginning Fund Balance /Net Position 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 a. Nonspendable	26 0.00 26 0.00 00 437,742.35 95 5,547,668.75 95 5,551,951.75	439,337.26 0.00
(must net to zero)8980-8999(439,337.26)439,3374. TOTAL OTHER FINANCING SOURCES / USES(439,337.26)439,337E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4)437,742.350F. FUND BALANCE / NET POSITION437,742.350I. Beginning Fund Balance/Net Position314,517b. Adjustments/Restatements97915,233,150.84314,517c. Adjusted Beginning Fund Balance /Net Position5,237,433.84314,517c. Adjusted Beginning Fund Balance /Net Position5,675,176.19314,517c. Andjusted Beginning Fund Balance (Modified Accrual Basis only)314,517314,517a. Nonspendable	26 0.00 00 437,742.35 95 5,547,668.75 4,283.00 95 5,551,951.75	439,337.26 0.00
4. TOTAL OTHER FINANCING SOURCES / USES (439,337.26) 439,337 E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 437,742.35 0 F. FUND BALANCE / NET POSITION 439,337.26) 439,337 I. Beginning Fund Balance/Net Position 314,517 b. Adjustments/Restatements 9793, 9795 4,283.00 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 a. Nonspendable Anospendable 5,675,176.19 314,517	26 0.00 00 437,742.35 95 5,547,668.75 4,283.00 95 5,551,951.75	439,337.26 0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D4) 437,742.35 0 F. FUND BALANCE / NET POSITION 437,742.35 0 1. Beginning Fund Balance/Net Position 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793, 9795 4,283.00 14,517 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 14,517	00 437,742.35 95 5,547,668.75 4,283.00 95 5,551,951.75	0.00
F. FUND BALANCE / NET POSITION 1. Beginning Fund Balance/Net Position a. As of July 1 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793, 9795 4,283.00 1 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 5,675,176.19 314,517	95 5,547,668.79 4,283.00 95 5,551,951.79	
1. Beginning Fund Balance/Net Position 9791 5,233,150.84 314,517 a. As of July 1 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793,9795 4,283.00 14,517 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 a. Nonspendable Nonspendable 14,217	4,283.00 95 5,551,951.79	314,517.95
a. As of July 1 9791 5,233,150.84 314,517 b. Adjustments/Restatements 9793,9795 4,283.00 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable	4,283.00 95 5,551,951.79	314,517.95
b. Adjustments/Restatements 9793, 9795 4,283.00 c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable	4,283.00 95 5,551,951.79	314,517.95
c. Adjusted Beginning Fund Balance /Net Position 5,237,433.84 314,517 2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable Vertical Accruation Accruatity Accruatity Accruatity Accruation Accruation Accruatity Accruati	95 5,551,951.79	
2. Ending Fund Balance /Net Position, June 30 (E+F1c) 5,675,176.19 314,517 Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable 5,675,176,19 314,517		
Components of Ending Fund Balance (Modified Accrual Basis only) a. Nonspendable	E 5000000000	314,517.95
a. Nonspendable	95 5,989,694.14	314,517.95
1 Revolving Cash (aguals Object 0130) 0711		
1. Revolving Cash (equals Object 9130) 9711	0.00	
2. Stores (equals Object 9320) 9712	0.00	
3. Prepaid Expenditures (equals Object 9330) 9713	0.00	
4. All Others 9719	0.00	
b. Restricted 9740	0.00	
c. Committed		
1. Stabilization Arrangements 9750	0.00	
2. Other Commitments 9760	0.00	
d. Assigned 9780	0.00	
e. Unassigned/Unappropriated		
1. Reserve for Economic Uncertainties 9789	0.00	
2. Unassigned/Unappropriated Amount 9790M	0.00	
3. Components of Ending Net Position (Accrual Basis only)	0.00	
a. Net Investment in Capital Assets 9796 991,736.63	991,736.63	
		314 517 95
c. Unrestricted Net Position 9790A 4,683,439.56 0	4,683,439.56	314,517.95
		314,517.95
Description Object Code Unrestricted Restricted	Total	
Description Object Code Unrestricted Restricted G. ASSETS Code	Total	0.00
	Total	0.00
G. ASSETS 1. Cash		0.00
G. ASSETS 1. Cash		0.00 Restricted
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111	94 5,739,317.36 0.00	0.00 Restricted
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111	94 5,739,317.36 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 1 In Banks 9120 849,524.46 314,517	94 5,739,317.39 0.00 95 1,164,042.41	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 11 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 11 11	94 5,739,317.39 0.00 95 1,164,042.41 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 11 In Banks 9120 849,524.46 314,517 In Rev olving Fund 9130 9135 9135	94 5,739,317.30 0.00 95 1,164,042.41 0.00 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 In Banks 9120 849,524.46 314,517 In Rev olving Fund 9130 With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140	94 5,739,317.30 0.00 95 1,164,042.41 0.00 0.00 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2. Investments 9150	94 5,739,317.39 0.00 95 1,164,042.41 0.00 0.00 0.00 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Revolving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments Accounts Receivable Due from Grantor Governments Pair Value Adjustment to Cash in County Treasury 9110 2. 639,969.45 3. 099,347 9110 2. 639,969.45 3. 099,347 9110 9120 849,524.46 9130 9130 9140 9150 3. Accounts Receivable 9200 4. Due from Grantor Governments 9200 1.665,209.33	94 5,739,317.38 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olv ing Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 2. Investments 3. Accounts Receiv able 4. Due from Grantor Governments 5. Stores 1. Cash 1. Cash 1. Cash 1. Cash 1. County Treasury 9110 2. (Accounts Receiv able 9200 1. (665,209.33)	94 5,739,317.30 0.00 95 1,164,042.41 0.00 0.00 0.00 0.00 1,665,209.33 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury Fair Value Adjustment to Cash in County Treasury In Banks In Rev olving Fund With Fiscal Agent/Trustee Collections Awaiting Deposit 1. Investments Stores Stores Prepaid Expenditures (Expenses) 1. Cash 1. Cash 1. Cash 1. County Treasury 9110 2. (County Treasury 9110 2. (County Treasury 9120 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9130 9140 9130 9140 9150 9166,209.33 9320 9330 9330 9330 9347.62	94 5,739,317.30 95 1,164,042.41 0.00 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 10 10 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9130 11 With Fiscal Agent/Trustee 9135 10 10 Collections Awaiting Deposit 9140 10 10 1. Investments 9150 10 10 3. Accounts Receivable 9200 1,665,209.33 10 4. Due from Grantor Governments 9290 1,665,209.33 10 5. Stores 9320 10 10,447.62 6. Prepaid Expenditures (Expenses) 9330 15,447.62 7. Other Current Assets 9340 3,432.92	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 849,524.46 314,517 In Revolving Fund 9130 9130 849,524.46 314,517 With Fiscal Agent/Trustee 9135 0 0 0 Collections Awaiting Deposit 9140 9150 0 0 Accounts Receivable 9200 1,665,209.33 0 0 Due from Grantor Governments 9200 1,665,209.33 0 0 Stores 9320 1 0 0 0 0 Prepaid Expenditures (Expenses) 9330 15,447.62 0	94 5,739,317.39 95 1,164,042.41 0.00 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 10 849,524.46 314,517 In Revolving Fund 9130 9130 11 11 11 With Fiscal Agent/Trustee 9135 0 11 11 Collections Awaiting Deposit 9140 11 11 11 Accounts Receivable 9200 1,665,209.33 15,447.62 Stores 9320 15,447.62 15,447.62 Prepaid Expenditures (Expenses) 9330 15,447.62 Other Current Assets 9340 3,432.92 Lease Receivable 9380 91,736.63	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63	0.00 Restricted 3,099,347.94 314,517.95
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 1 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9130 1 With Fiscal Agent/Trustee 9135 6 6 Collections Awaiting Deposit 9140 1 1 2. Investments 9150 3 Accounts Receivable 9200 4. Due from Grantor Governments 9200 1,665,209.33 5 5. Stores 9330 15,447.62 1 7. Other Current Assets 9340 3,432.92 1 8. Lease Receivable 9380 3 3,432.92 8. Lease Receivable 9380 991,736.63 10. TOTAL ASSETS 6,165,320.41 3,413,865	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63	0.00 Restricted 3,099,347.94
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 849,524.46 314,517 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9140 9130 With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2. Investments 9150 3. Accounts Receivable 9200 4. Due from Grantor Governments 9290 1,665,209.33 5. 5. Stores 9320 15,447.62 7. 7. Other Current Assets 9330 15,447.62 7. 7. Other Current Assets 9340 3,432.92 8. 8. Lease Receivable 9380 991,736.63 10. 9. Capital Assets (accrual basis only) 9400-9489 991,736.63 10. 10. TOTAL ASSETS 6,165,320.41 3,413,865	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30	0.00 Restricted 3,099,347.94 314,517.95
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 449,524.46 314,517 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9130 With Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2. Investments 9150 . . 3. Accounts Receiv able 9200 1,665,209.33 . 4. Due from Grantor Governments 9290 1,665,209.33 . 5. Stores 9320 . . 6. Prepaid Expenditures (Expenses) 9330 15,447.62 . 7. Other Current Assets 9340 3,432.92 . 8. Lease Receivable 9380 . . 9. Capital Assets (accrual basis only) 9400-9489 991,736.63 . 10. TOTAL ASSETS 6,165,320.41 3,413,865 H. DEFERED OUTFLOWS OF RESOURCES . . . 10. Deferred Outflows of Resources 9490 . .	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30	0.00 Restricted 3,099,347.94 314,517.95 3,413,865.89
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 849,524.46 314,517 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 Vith Fiscal Agent/Trustee 9135 Collections Awaiting Deposit 9140 2 2. Investments 9150 3 3. Accounts Receivable 9200 4 4. Due from Grantor Governments 9290 1,665,209.33 5. Stores 9320 6 6. Prepaid Expenditures (Expenses) 9330 15,447.62 7. Other Current Assets 9340 3,432.92 8. Lease Receivable 9330 15,447.62 9. Capital Assets (accrual basis only) 9400-9489 991,736.63 10. TOTAL ASSETS 6,165,320.41 3,413,865 H. DEFERRED OUTFLOWS OF RESOURCES 9490 2, TOTAL DEFERRED OUTFLOWS	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30	0.00 Restricted 3,099,347.94 314,517.95
G. ASSETS 1. Cash 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 849,524.46 314,517 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9140 849,524.46 314,517 Unit Revolving Fund 9130 9140 849,524.46 314,517 Collections Awaiting Deposit 9140 9130 9140 9130 Collections Awaiting Deposit 9140 9130 9140 9140 9140 9140 9150 9160 9160 9160 916 9160 916 9160 9160 917,36.63 9140 9140 9140 9140 9140 <	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30 0.00	0.00 Restricted 3,099,347.94 314,517.95 3,413,865.89
G. ASSETS 1. Cash In County Treasury 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 10 10 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9140 10 With Fiscal Agent/Trustee 9135 0 0 Collections Awaiting Deposit 9140 10 10 2. Investments 9150 3 4 3. Accounts Receivable 9200 1,665,209,33 5 4. Due from Grantor Governments 9290 1,665,209,33 5 5. Stores 9320 6 16,447,62 7 7. Other Current Assets 9340 3,432.92 6 16,165,320.41 3,413,865 8. Lease Receivable 9380 991,736.63 6 6 16,165,320.41 3,413,865 9. Capital Assets (accrual basis only) 9400-9489 991,736.63 6 1 3,413,865 9. Defered OutFLOWS OF RESOURCES 1 0.00 0 0 0 1. Defered OutFLOWS of Resource	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 Restricted 3,099,347.94 314,517.95 3,413,865.89
G. ASSETS 1. Cash 9110 2,639,969.45 3,099,347 Fair Value Adjustment to Cash in County Treasury 9111 849,524.46 314,517 In Banks 9120 849,524.46 314,517 In Revolving Fund 9130 9140 849,524.46 314,517 Unit Revolving Fund 9130 9140 849,524.46 314,517 Collections Awaiting Deposit 9140 9130 9140 9130 Collections Awaiting Deposit 9140 9130 9140 9140 9140 9140 9150 9160 9160 9160 916 9160 916 9160 9160 917,36.63 9140 9140 9140 9140 9140 <	94 5,739,317.36 0.00 95 1,164,042.41 0.00 0.00 0.00 0.00 1,665,209.33 0.00 15,447.62 3,432.92 0.00 991,736.63 89 9,579,186.30 0.00	0.00 Restricted 3,099,347.94 314,517.95 3,413,865.89

Califomia Dept of Education

		nd Middle College	2023-24 Unaudited Actuals			37 68338 0114462
	go Unified go County		Charter School Alternative Form			Form ALT E8ADZ1ZHR4(2023-24)
	4. Unearned	I Revenue	9650		3,099,347.94	3,099,347.94
	5. Long-Terr	n Liabilities (accrual basis only)	9660-9669	86,285.84		86,285.84
	6. TOTAL LI	ABILITIES		490,143.78	3,099,347.94	3,589,491.72
J.	DEFERRED I	IFLOWS OF RESOURCES				
		Inflows of Resources	9690			0.00
				0.00	0.00	0.00
К.		ICE /NET POSITION und Balance /Net Position, June 30 (G10 + H2) - (I6	+ 12)			
	-	ree with Line F2)	- 32)	5,675,176.63	314,517.95	5,989,694.58
 L.		ERY STUDENT SUCCEEDS ACT (ESSA) MAINTE	NANCE OF EFFORT REQUIREMENT	0,010,110.00	011,011.00	0,000,00
NOTE:	IF YOUR CHA	RTER SCHOOL RECEIVED FEDERAL FUNDING	, AS REPORTED IN SECTION A2, THE FOLL			
		THE CDE TO CALCULATE COMPLIANCE WITH		SACT (ESSA) MAINTEN	ANCE OF EFFORT REC	UIREMENT:
		Revenue Used for Capital Outlay and Debt Servi in the Capital Outlay and Debt Service expenditures		amounts paid out of fed	eral funds:	
	moladed	Federal Program Name (If no amounts, ind		Capital Outlay	Debt Service	Total
	a.	NONE	\$			0.00
	b.					0.00
	c.					0.00
	d.					0.00
	e.					0.00
	f.					0.00
	g.					0.00
	h.					0.00
	i.					0.00
	j.					0.00
		TOTAL FEDERAL REVENUES USED FOR CAPIT	AL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00
	a. b. c.	Objects of Expenditures Certificated Salaries Noncertificated Salaries Employ ee Benefits	1000-1999 2000-2999 3000-3999		(Enter "0.00" if none) 0.00 0.00	
	d.	Books and Supplies	4000-4999		0.00	
	e.	Services and Other Operating Expenditures	5000-5999		0.00	
		TOTAL COMMUNITY SERVICES EXPENDITURES	3		0.00	
	3. Supplem	ental State and Local Expenditures resulting fro	om a Presidentially Declared Disaster			
		Date of Presidential Disaster Decla	aration Brief Description (If "No	no amounts, indicate ne")	Amount	
	a.					
	b.					
	c.					
	d.					
		TOTAL SUPPLEMENTAL EXPENDITURES (Should	I not be negative)		0.00	
		d Local Expenditures to be Used for ESSA Annu of this calculation will be used for comparison with 20		ired 90 percent expenditu	re lev el on either an aggr	egate or per capita
		re basis may result in reduction to allocations for co	overed programs in 2025-26.		10.050 101 55	
		Total Expenditures (B8)			10,659,484.55	
	D.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures become gualifying expenditures are incurred]	cause most federal revenues are normally recog	nized in the period that	1 150 795 21	
	c	qualifying expenditures are incurred] Subtotal of State & Local Expenditures			9,499,699.24	
	0.	[a minus b]			3,733,033.24	
	d.	Less Community Services			0.00	
		[L2 Total]				
	e.	Less Capital Outlay & Debt Service			128,164.16	
		[Total B6 plus objects 7438 and 7439, less L1 Tota	I, less objects 6600 and 6910]			
	f.	Less Supplemental Expenditures made as the result	It of a Presidentially		0.00	

Declared Disaster TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]

\$ 9,371,535.08