

**Hayward Collegiate Charter
Unaudited Actuals
Charter School Alternative Form
01 10017 0138867**

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

Charter School Name: Hayward Collegiate Charter

CDS #: 01-10017-0138867

Charter Approving Entity: Alameda County Office of Education

County: Alameda

Charter #: 2027

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9490-9499, 9500-9599, 9600-9699, 9700-9799, 9800-9899, and 9900-9999)

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
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,548,621.00		1,548,621.00
Education Protection Account State Aid - Current Year	8012	36,986.00		36,986.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	792,704.00		792,704.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,378,311.00	0.00	2,378,311.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		47,743.00	47,743.00
Special Education - Federal	8181, 8182		24,114.00	24,114.00
Child Nutrition - Federal	8220		95,885.90	95,885.90
Donated Food Commodities	8221			0.00

Other Federal Revenues	8110, 8260-8299		129,657.00	129,657.00
Total, Federal Revenues		0.00	297,399.90	297,399.90
3. Other State Revenues				
Special Education - State	StateRevSE		173,274.00	173,274.00
All Other State Revenues	StateRevAO	238,823.53	305,334.84	544,158.37
Total, Other State Revenues		238,823.53	478,608.84	717,432.37
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	181,784.77		181,784.77
Total, Local Revenues		181,784.77	0.00	181,784.77
5. TOTAL REVENUES		2,798,919.30	776,008.74	3,574,928.04
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	715,412.92	49,009.81	764,422.73
Certificated Pupil Support Salaries	1200	59,606.06	1,671.48	61,277.54
Certificated Supervisors' and Administrators' Salaries	1300	223,478.99	50,107.56	273,586.55
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		998,497.97	100,788.85	1,099,286.82
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	409,497.75	250,630.00	660,127.75
Noncertificated Support Salaries	2200	6,840.51		6,840.51
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	110,604.54		110,604.54
Other Noncertificated Salaries	2900	214,684.04	65,813.00	280,497.04
Total, Noncertificated Salaries		741,626.84	316,443.00	1,058,069.84
Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	182,477.55	19,250.67	201,728.22
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	82,313.74	12,517.00	94,830.74

Health and Welfare Benefits	3401-3402	213,539.89	25,033.91	238,573.80
Unemployment Insurance	3501-3502	6,329.21	4,172.32	10,501.53
Workers' Compensation Insurance	3601-3602	2,984.20	4,589.55	7,573.75
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	10,240.07		10,240.07
Total, Employee Benefits		497,884.66	65,563.45	563,448.11
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	5,269.36	929.89	6,199.25
Books and Other Reference Materials	4200	2,639.86	465.86	3,105.72
Materials and Supplies	4300	41,822.73	8,732.75	50,555.48
Noncapitalized Equipment	4400	88,117.56	9,041.61	97,159.17
Food	4700	4,835.43	226,062.01	230,897.44
Total, Books and Supplies		142,684.94	245,232.12	387,917.06
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	38,030.60		38,030.60
Dues and Memberships	5300	4,897.82		4,897.82
Insurance	5400	7,566.87		7,566.87
Operations and Housekeeping Services	5500	130,123.05		130,123.05
Rentals, Leases, Repairs, and Noncap. Improvements	5600	216,289.51		216,289.51
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	698,866.21	47,981.32	746,847.53
Communications	5900	12,649.45		12,649.45
Total, Services and Other Operating Expenditures		1,108,423.51	47,981.32	1,156,404.83
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00

	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Subscription Assets	6700			0.00
	Depreciation Expense (accrual basis only)	6900			0.00
	Amortization Expense - Lease Assets	6910			0.00
	Amortization Expense - Subscription Assets	6920			0.00
	Total, Capital Outlay		0.00	0.00	0.00
7.	Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		0.00	0.00	0.00
8.	TOTAL EXPENDITURES		3,489,117.92	776,008.74	4,265,126.66
Description			Unrestricted	Restricted	Total
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		(690,198.62)	0.00	(690,198.62)
D. OTHER FINANCING SOURCES / USES					
1.	Other Sources	8930-8979			0.00

2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(690,198.62)	0.00	(690,198.62)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,513,527.30		1,513,527.30
b. Adjustments/Restatements	9793, 9795	(25,614.30)		(25,614.30)
c. Adjusted Beginning Fund Balance /Net Position		1,487,913.00	0.00	1,487,913.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		797,714.38	0.00	797,714.38
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
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)				
a. Net Investment in Capital Assets	9796	363,274.98		363,274.98

b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	434,439.40	0.00	434,439.40

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,139,012.36		2,139,012.36
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	928,945.11		928,945.11
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	143,333.17		143,333.17
7. Other Current Assets	9340	291.44		291.44
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	363,274.98		363,274.98
10. TOTAL ASSETS		3,574,857.06	0.00	3,574,857.06
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	2,684,750.68		2,684,750.68
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	92,392.00		92,392.00
6. TOTAL LIABILITIES		2,777,142.68	0.00	2,777,142.68
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				

Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)

(must agree with Line F2)

797,714.38 0.00 797,714.38

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORM

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$ _____		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 CAPITAL OUTLAY AND DEBT S	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	_____
b. Noncertificated Salaries 2000-2999	_____
c. Employee Benefits 3000-3999	_____
d. Books and Supplies 4000-4999	_____
e. Services and Other Operating Expenditures 5000-5999	_____
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration description (If no amounts, indicate “ Amount

- a. _____
- b. _____
- c. _____
- d. _____

TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00
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4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an

a. Total Expenditures (B8)	4,265,126.66
b. Less Federal Expenditures (Total A2)	297,399.90
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized	297,399.90
c. Subtotal of State & Local Expenditures	3,967,726.76
[a minus b]	0.00
d. Less Community Services	0.00
[L2 Total]	0.00
e. Less Capital Outlay & Debt Service	0.00
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE	\$ 3,967,726.76
[c minus d minus e minus f]	3,967,726.76