

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,527,441.00	4,526,353.00	0.0%
2) Federal Revenue		8100-8299	988,461.60	355,261.97	-64.1%
3) Other State Revenue		8300-8599	2,215,446.86	539,524.84	-75.6%
4) Other Local Revenue		8600-8799	48,748.02	30,000.00	-38.5%
5) TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,404,966.48	2,936,475.63	-13.8%
2) Classified Salaries		2000-2999	651,308.70	671,721.00	3.1%
3) Employee Benefits		3000-3999	1,558,363.29	1,619,281.71	3.9%
4) Books and Supplies		4000-4999	216,240.42	702,552.90	224.9%
5) Services and Other Operating Expenditures		5000-5999	421,532.22	285,147.00	-32.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	317,176.46	43,742.21	-86.2%
9) TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,210,509.91	(807,780.64)	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	172,483.17	195,699.53	13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			172,483.17	195,699.53	13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,382,993.08	(612,081.11)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,342,870.24	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,342,870.24	68.3%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,342,870.24	70.6%
2) Ending Balance, June 30 (E + F1e)			3,342,870.24	2,730,789.13	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,793,918.85	1,327,471.76	-26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,548,951.39	1,403,317.37	-9.4%
Fiscal Stabilization	0000	9780	1,552,298.62		
Fair Value of Investments	0000	9780	(3,347.23)		
Fiscal Stabilization	0000	9780		1,383,703.00	
Fair Value of Investments	0000	9780		19,614.37	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,312,055.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,961.60)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	474,660.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,449,161.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,212,916.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	81,370.82		
2) Due to Grantor Governments		9590	82,350.00		
3) Due to Other Funds		9610	621,485.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	84,839.82		
6) TOTAL, LIABILITIES			870,046.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,342,870.24		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,988,538.00	3,211,905.00	7.5%
Education Protection Account State Aid - Current Year		8012	60,510.00	60,490.00	0.0%
State Aid - Prior Years		8019	291,070.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,187,323.00	1,253,958.00	5.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,527,441.00	4,526,353.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	50,624.90	64,078.87	26.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	937,836.70	291,183.10	-69.0%
TOTAL, FEDERAL REVENUE			988,461.60	355,261.97	-64.1%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,585.00	10,913.00	13.9%
Lottery - Unrestricted and Instructional Materials		8560	105,549.02	65,886.00	-37.6%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,896,830.00	259,243.00	-86.3%
TOTAL, OTHER STATE REVENUE			2,215,446.86	539,524.84	-75.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,828.79	30,000.00	-41.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,347.23)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,266.46	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,748.02	30,000.00	-38.5%
TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,540,294.23	2,429,262.75	-4.4%
Certificated Pupil Support Salaries		1200	113,303.21	109,503.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	364,968.78	338,221.38	-7.3%
Other Certificated Salaries		1900	386,400.26	59,488.50	-84.6%
TOTAL, CERTIFICATED SALARIES			3,404,966.48	2,936,475.63	-13.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,802.00	113,480.00	132.5%
Classified Support Salaries		2200	151,711.42	142,510.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	283,027.96	291,246.00	2.9%
Other Classified Salaries		2900	167,767.32	124,485.00	-25.8%
TOTAL, CLASSIFIED SALARIES			651,308.70	671,721.00	3.1%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	864,858.53	804,581.37	-7.0%
PERS		3201-3202	157,240.82	159,760.90	1.6%
OASDI/Medicare/Alternative		3301-3302	98,273.67	98,097.87	-0.2%
Health and Welfare Benefits		3401-3402	418,087.49	431,395.10	3.2%
Unemployment Insurance		3501-3502	19,902.78	2,238.71	-88.8%
Workers' Compensation		3601-3602	0.00	48,678.46	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	74,529.30	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,558,363.29	1,619,281.71	3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,063.12	0.00	-100.0%
Materials and Supplies		4300	127,648.69	654,552.90	412.8%
Noncapitalized Equipment		4400	75,528.61	48,000.00	-36.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			216,240.42	702,552.90	224.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	155,529.26	16,000.00	-89.7%
Travel and Conferences		5200	16,339.47	40,950.00	150.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,927.15	92,397.00	-12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,981.12	10,000.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,067.34	15,000.00	112.2%
Professional/Consulting Services and Operating Expenditures		5800	126,687.88	110,800.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			421,532.22	285,147.00	-32.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	317,176.46	43,742.21	-86.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			317,176.46	43,742.21	-86.2%
TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	172,483.17	195,699.53	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			172,483.17	195,699.53	13.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			172,483.17	195,699.53	13.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,527,441.00	4,526,353.00	0.0%
2) Federal Revenue		8100-8299	988,461.60	355,261.97	-64.1%
3) Other State Revenue		8300-8599	2,215,446.86	539,524.84	-75.6%
4) Other Local Revenue		8600-8799	48,748.02	30,000.00	-38.5%
5) TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,241,747.99	4,515,510.79	6.5%
2) Instruction - Related Services	2000-2999		1,476,306.34	1,062,466.06	-28.0%
3) Pupil Services	3000-3999		152,535.38	243,317.16	59.5%
4) Ancillary Services	4000-4999		52,701.71	78,625.50	49.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		317,830.73	44,542.21	-86.0%
8) Plant Services	8000-8999		328,465.42	314,458.73	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,210,509.91	(807,780.64)	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	172,483.17	195,699.53	13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			172,483.17	195,699.53	13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,382,993.08	(612,081.11)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,342,870.24	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,342,870.24	68.3%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,342,870.24	70.6%
2) Ending Balance, June 30 (E + F1e)			3,342,870.24	2,730,789.13	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,793,918.85	1,327,471.76	-26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,548,951.39	1,403,317.37	-9.4%
Fiscal Stabilization	0000	9780	1,552,298.62		
Fair Value of Investments	0000	9780	(3,347.23)		
Fiscal Stabilization	0000	9780		1,383,703.00	
Fair Value of Investments	0000	9780		19,614.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

30 66670 0000000
Form 09
D8A6D54DX5(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	247,683.00	104,346.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	85,986.00	85,986.00
6300	Lottery: Instructional Materials	159,722.95	178,348.95
6500	Special Education	0.00	.56
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	168,293.89	120,676.96
7311	Classified School Employee Professional Development Block Grant	1,097.00	1,097.00
7412	A-G Access/Success Grant	7,546.49	7,546.49
7413	A-G Learning Loss Mitigation Grant	51,993.56	33,391.88
7425	Expanded Learning Opportunities (ELO) Grant	97,491.81	16,921.77
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	26,320.00	26,320.00
7435	Learning Recovery Emergency Block Grant	489,523.00	298,512.00
7810	Other Restricted State	3,937.00	0.00
9010	Other Restricted Local	4,324.15	4,324.15
Total, Restricted Balance		1,793,918.85	1,327,471.76