

Fund 09 - Charter School Special Revenue

Fiscal Year 2025/26 Through July 2025

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Principal Apportionment/LCFF	770,338.00	770,338.00		770,338.00	
8012	Ed Protctn Acc St Aid - CurYr	169,662.00	169,662.00		169,662.00	
8096	Trfs toCh Sch inLieu of Prop T	104,210.00	104,210.00		104,210.00	
	Total LCFF Revenue Sources	1,044,210.00	1,044,210.00	.00	1,044,210.00	
Other State Revenues						
8550	Mandated Cost Reimbursemts	1,589.00	1,589.00		1,589.00	
8560	State Lottery Revenue	23,854.00	23,854.00		23,854.00	
8590	All Other State Revenue	240,689.00	240,689.00		240,689.00	
	Total Other State Revenues	266,132.00	266,132.00	.00	266,132.00	
Other Local Revenue						
8660	Interest	16,282.00	16,282.00		16,282.00	
	Total Other Local Revenue	16,282.00	16,282.00	.00	16,282.00	
	Total Year To Date Revenues	1,326,624.00	1,326,624.00	.00	1,326,624.00	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1111	Teacher Salaries	451,825.00	451,825.00	219,399.35		232,425.65	
1211	Pupil Support	28,542.00	28,542.00	26,163.50	2,378.50		8.33
1311	Administrator Salaries	104,226.00	104,226.00	101,216.28	9,201.48	6,191.76-	8.83
	Total Certificated Salaries	584,593.00	584,593.00	346,779.13	11,579.98	226,233.89	1.98
Classified Salaries							
2112	Para Ed Salaries	152,364.00	152,364.00	142,499.39		9,864.61	
2412	Clerical/Office	31,873.00	31,873.00	35,231.79		3,358.79-	
	Total Classified Salaries	184,237.00	184,237.00	177,731.18	.00	6,505.82	
Employee Benefits							
3101	STRS Cert	183,793.00	183,793.00	43,468.37	2,083.14	138,241.49	1.13
3202	PERS Class	38,860.00	38,860.00	42,083.25		3,223.25-	
3301	Oasdi/FICA, Cert	11,301.00	11,301.00	6,930.77		4,370.23	
3302	Oasdi/FICA, Class	11,410.00	11,410.00	11,019.25		390.75	
3311	Medicare Cert	8,379.00	8,379.00	4,956.27	164.00	3,258.73	1.96
3312	Medicare Class	2,669.00	2,669.00	2,576.97		92.03	
3401	H & W Benefits Cert	62,227.00	62,227.00	17,307.84	300.71	44,618.45	0.48

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 60, Starting Period = 1, Ending Account Period = 1, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 09)

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Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3402	H & W Benefits Class	3,671.00	3,671.00	4,285.38		614.38-	
3501	UI Cert	289.00	289.00	171.05	5.66	112.29	1.96
3502	UI Class	93.00	93.00	88.88		4.12	
3601	Wk Comp Cert	9,879.00	9,879.00	5,860.58	195.70	3,822.72	1.98
3602	Wk Comp Class	3,114.00	3,114.00	3,003.66		110.34	
3901	Other Benefits Cert	884.00	884.00	884.30		.30-	
	Total Employee Benefits	336,569.00	336,569.00	142,636.57	2,749.21	191,183.22	0.82
Books and Supplies							
4100	Apprd Txtbks/CoreCurriculaMats	1,385.00	1,385.00		34,505.52	33,120.52-	2,491.37
4200	Books/Other Reference Mats	2,644.00	2,644.00			2,644.00	
4300	Materials and Supplies	113,289.00	113,289.00			113,289.00	
4400	Noncap Equipment	19,500.00	19,500.00			19,500.00	
4490	NonCap Equipment-Fixed Assts	2,261.00	2,261.00			2,261.00	
	Total Books and Supplies	139,079.00	139,079.00	.00	34,505.52	104,573.48	24.81
Services and Other Operating Expenditures							
5300	Dues and Memberships	1,656.00	1,656.00			1,656.00	
5800	Consult Serv/Operating	34,279.00	34,279.00	678.50	466.65	33,133.85	1.36
5900	Communications	3,000.00	3,000.00	2,200.09	199.91	600.00	6.66
	Total Services and Other Operating Expenditures	38,935.00	38,935.00	2,878.59	666.56	35,389.85	1.71
Tuition							
7141	TuitExsCst,DeftPmtsDistrChSc	41,079.00	41,079.00			41,079.00	
	Total Tuition	41,079.00	41,079.00	.00	.00	41,079.00	
	Total Year To Date Expenditures	1,324,492.00	1,324,492.00	670,025.47	49,501.27	604,965.26	3.74

Fund 09 - Charter School Special Revenue

Fiscal Year 2025/26 Through July 2025

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury		51,278.89-	51,278.89-
Liabilities				
9501	Accounts Payable(Curr Liabs)		1,777.62-	1,777.62-
	Calculated Fund Balance	<u>.00</u>	<u>49,501.27-</u>	<u>49,501.27-</u>
Beginning Fund Balance				
9791	Beginning Fund Balance			
	Beginning Fund Balance Proof	<u>.00</u>	<u>49,501.27-</u>	<u>49,501.27-</u>
Change in Fund Balance - Excess Revenues (Expenditures)			(49,501.27)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised		
Reserves				
9720			670,025.47	670,025.47
Other Designations				
9790	296,567.00	296,567.00		

Fund 09 - Charter School Special Revenue			Fiscal Year 2025/26 Through July 2025			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,326,624.00	1,326,624.00			1,326,624.00	
B. Expenditures	1,324,492.00	1,324,492.00	670,025.47	49,501.27	604,965.26	3.74
C. Subtotal (Revenue LESS Expense)	2,132.00	2,132.00		49,501.27-	721,658.74	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,132.00	2,132.00		49,501.27-	721,658.74	
F. Fund Balance:						
Beginning Balance (9791)	294,435.00	294,435.00				
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	294,435.00	294,435.00		.00		
G. Calculated Ending Balance	296,567.00	296,567.00		49,501.27-		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	296,567.00	296,567.00				
Other				670,025.47		

(ID) Name	Req # (PO #)	Req Amount	Requisitioner (Created By)	Loc	Status Completed	Comment	Ordered	Exp	Enc
07/01/25 (103023) McGraw-Hill Education	PR26-00079 (PO26-00024)	143,950.02	Megan McDonald (MMCDONALD)	DO	Complete 07/23/25	Wonders 3yr			
(2026) (001297) 09-6300-0-1110-1000-4100-191-3109							14,395.00	14,394.91	
(2026) (003092) 01-6300-0-1110-1000-4100-132-3201							64,777.51	64,777.56	
(2026) (003093) 01-6300-0-1110-1000-4100-134-3401							35,987.51	35,987.56	
(2026) (003094) 01-6300-0-1110-1000-4100-135-3501							28,790.00	28,789.99	
Total for PR26-00079							143,950.02	143,950.02	.00
07/07/25 (100988) Recology Yuba Sutter	PR26-00082 (OPO26-00055)	37,000.00	Megan McDonald (MMCDONALD)	DO	Ready for Payn	Open PO for Trash Service			
(2026) (000267) 01-0000-0-0000-8200-5800-132-3201							10,250.00		10,120.72
(2026) (000268) 01-0000-0-0000-8200-5800-134-3401							10,250.00	933.01	9,187.72
(2026) (000269) 01-0000-0-0000-8200-5800-135-3501							6,500.00	857.10	5,560.92
(2026) (000270) 01-0000-0-0000-8200-5800-331-3104							6,500.00	1,777.17	4,640.85
(2026) (001144) 01-8150-0-0000-8110-5800-331-3104							1,000.00		987.39
(2026) (001239) 09-0000-0-0000-8200-5800-191-3109								466.65	
(2026) (001399) 12-6105-0-0001-8200-5800-135-3108							2,500.00	327.99	2,140.48
Total for PR26-00082							37,000.00	4,361.92	32,638.08
Total for Org							180,950.02	148,311.94	32,638.08