

America's Finest Charter School



	NAME	2021-22 Estimated Actuals	2022-23 Preliminary Budget	VARIANCE
	TOTAL ENROLLMENT	480	530	(50)
	AVERAGE DAILY ATTENDANCE	441	480	(39)
REVENUE	State LCFF Revenue	\$ 4,726,378	\$ 5,434,998	\$ 708,620
	Federal Revenue	\$ 1,397,105	\$ 1,126,798	\$ (270,307)
	Other State Revenue	\$ 1,028,817	\$ 1,029,212	\$ 395
	Local Revenue	\$ 326,186	\$ 331,104	\$ 4,918
	TOTAL REVENUE	\$ 7,478,486	\$ 7,922,112	\$ 443,627
EXPENSES	Certificated Salaries	\$ 2,777,649	\$ 2,948,376	\$ 170,727
	Classified Salaries	\$ 1,373,705	\$ 1,471,912	\$ 98,207
	Benefits	\$ 1,070,315	\$ 1,220,951	\$ 150,637
	TOTAL PERSONNEL EXPENSES	\$ 5,221,668	\$ 5,641,240	\$ 419,572
	Books and Supplies	\$ 712,415	\$ 632,000	\$ (80,415)
	Services and Other Operating Expenses	\$ 1,613,368	\$ 1,529,563	\$ (83,805)
	Capital Outlay	\$ 59,017	\$ 59,017	\$ -
	Other Outgoing	\$ 4,504	\$ 4,504	\$ -
	TOTAL OTHER EXPENSES	\$ 2,389,304	\$ 2,225,083	\$ (164,220)
	TOTAL EXPENSES	\$ 7,610,972	\$ 7,866,323	\$ 255,351
FUND BALANCE	SURPLUS\ (DEFICIT)	\$ (132,486)	\$ 55,789	
	<i>% of LCFF Revenue</i>	<i>-2.8%</i>	<i>1.0%</i>	
	BEGINNING FUND BALANCE	\$ 2,490,419	\$ 2,357,933	\$ -
	ENDING BALANCE	\$ 2,357,933	\$ 2,413,722	
	<i>% of Expenses</i>	<i>32%</i>	<i>33%</i>	<i>0.0%</i>

ACCT	ACCOUNT NAME	2021-22 Estimated Actuals	2022-23 Preliminary Budget	VARIANCE
LCFF				
8011	LCFF; state aid	1,441,553	1,843,384	401,831
8012	LCFF; EPA	88,112	96,000	7,888
8096	In-Lieu of Property Taxes	3,208,391	3,495,614	287,223
8019	Prior Year Income/Adjustments	(11,678)	-	11,678
TOTAL LCFF REVENUE		\$ 4,726,378	\$ 5,434,998	\$ 708,620
FEDERAL				
8181	Special Education - Federal	57,125	60,000	2,875
8220	Federal Child Nutrition	-	-	-
8290	ALL OTHER FEDERAL REVENUE - 21ST CENTURY	72,219	-	(72,219)
8290-3212	ESSERS CARE 2	248,287	300,000	51,713
8290-3213	ESSER CARE 3	-	500,000	500,000
8290-3214	ESSER CARE 3 (20%)	-	-	-
8290-32	ESSERS CARE	13	-	(13)
8291	Title I	206,264	206,264	-
8292	Title II	22,775	22,775	-
8293	Title III	25,050	25,050	-
8294	Title IV	12,709	12,709	-
8296	Other Federal Revenue	744,178	-	(744,178)
8299	Prior Year Federal Revenue	8,485	-	(8,485)
TOTAL FEDERAL REVENUE		\$ 1,397,105	\$ 1,126,798	\$ (261,822)
OTHER STATE				
8550-K8	MANDATE BLOCK GRANT K-8	5,935	7,987	2,052
8550-912	MANDATE BLOCK GRANT 9-12	4,387	4,877	490
8560-12	RESTRICTED LOTTERY	28,636	31,200	2,564
8560-22	LOTTERY	71,811	78,240	6,429
8590	OTHER STATE REVENUE	-	-	-
8590-66	MENTAL HEALTH	112,800	112,800	-
8590-61	ASES	136,951	150,000	13,049
8590-6266	Educator Effectiveness	116,442	-	(116,442)
8590-7422	IPI	172,298	-	(172,298)
8590-7425	ELO 10%	31,168	-	(31,168)
8590-7426	ELO 90%	276,772	-	(276,772)
8590-2600	ELOP	-	311,122	311,122
8590-6053	Universal Pre-K	-	57,386	57,386
8590-7412	A-G: Access Grant	-	75,000	75,000
8590-7413	A-G: Learning Loss Grant	-	75,000	75,000
8591	SB740	120,576	125,600	5,024
8599	Prior Year State Income/Adjustments	(48,960)	-	48,960
TOTAL OTHER STATE REVENUE		\$ 1,028,817	\$ 1,029,212	\$ 395
LOCAL				
8639	Student Lunch Revenue	-	-	-
8650	Rental Income	3,594	-	(3,594)
8660	Interest Income	4,369	-	(4,369)
8682	Foundation Grants/Donations	1,950	-	(1,950)
8685	School Site Fundraising	554	-	(554)
8698	E-rate Revenue	-	-	-
8699	All Other Local Revenue	6,946	-	(6,946)
8791	SPED State/Other Transfers of Apportionments from Coun	-	-	-
8792	SPED State/Other Transfers of Apportionments from Coun	303,837	331,104	27,267
8982	Foundation Grants/Donations	-	-	-
8983	All Other Local Revenue	4,936	-	(4,936)
TOTAL LOCAL REVENUE		\$ 326,186	\$ 331,104	\$ 4,918
TOTAL REVENUE		\$ 7,478,486	\$ 7,922,112	\$ 452,112

ACCT	ACCOUNT NAME	2021-22 Estimated Actuals	2022-23 Preliminary Budget	VARIANCE
1000 - CERTIFICATED				
1100	Teacher Salaries	1,878,029	1,886,556	8,527
1105	Teach Stipends	-	-	-
1120	Substitute Expense	80,120	95,820	15,700
1200	Certificated Pupil Support Salaries	100,000	105,000	5,000
1300	Certificated Supervisor and Administrator Salaries	717,000	861,000	144,000
1900	Other Certificated Salaries	2,500	-	(2,500)
Totals		\$ 2,777,649	\$ 2,948,376	\$ 170,727
2000 - CLASSIFIED				
2100	Instructional Aide Salaries	604,436	578,178	(26,258)
2200	Classified Support Salaries (Maintenance, Food)	174,607	196,488	21,881
2300	Classified Supervisor and Administrator Salaries	-	-	-
2400	Clerical, Technical and Office Staff Salaries	455,723	531,398	75,675
2900	Other Classified Salaries	138,939	165,848	26,909
Totals		\$ 1,373,705	\$ 1,471,912	\$ 98,207
3000 - BENEFITS				
3101	State Teachers' Retirement System, certificated positions	452,499	545,984	93,486
3202	Public Employees Retirement System	-	-	-
3313	OASDI	138,152	96,827	(41,324)
3323	Medicare	(0)	64,094	64,095
3403	Health & Welfare Benefits	403,148	428,492	25,344
3503	State Unemployment Insurance	36,510	34,720	(1,790)
3603	Worker Compensation Insurance	40,006	50,833	10,827
3703	Other Post Employment Benefits	-	-	-
3903	Other Employee Benefits	-	-	-
Totals		\$ 1,070,315	\$ 1,220,951	\$ 150,637
TOTAL PERSONEL EXPENSE		\$ 5,221,668	\$ 5,641,240	\$ 419,572
4000 - BOOKS AND SUPPLIES				
4100	Approved Textbooks and Core Curricula Materials	150,496	150,000	(496)
4200	Books and Other Reference Materials	20,319	19,000	(1,319)
4300	Materials and Supplies	90,000	75,000	(15,000)
4301	Positive Behavior Expenses	-	-	-
4315	Classroom Materials and Supplies	80,000	80,000	-
4381	Plant/Facilities Maintenance	45,000	40,000	(5,000)
4342	Materials for School Sponsored Athletics	-	-	-
4400	Noncapitalized Equipment	86,201	85,000	(1,201)
4407	Student Educational Software	-	-	-
4410	Computer Hardware	72,285	62,000	(10,285)
4430	Noncapitalized Student Equipment	167,114	120,000	(47,114)
4700	Food and Food Supplies	1,000	1,000	-
TOTAL BOOKS AND SUPPLIES		\$ 712,415	\$ 632,000	\$ (80,415)
5000 - SERVICES AND OTHER OPEX				
5200	Travel and Conferences	24,123	20,000	(4,123)
5210	Training and Development Expense	35,000	35,000	-
5300	Dues and Memberships	10,000	10,000	-
5400	Insurance	31,264	30,000	(1,264)
5500	Operation and Housekeeping Services	100,000	100,000	-
5501	Utilities	90,000	90,000	-
5600	Space Rental/Leases Expense	230,640	230,644	4
5601	Building Maintenance	55,000	55,000	-
5602	Other Space Rental	-	-	-
5605	Equipment Rental/Lease Expense	35,000	35,000	-
5610	Equipment Repair	6,600	6,600	-
5800	Professional/Consulting Services and Operating Expenditures	35,000	35,000	-
5803	Banking and Payroll Service Fees	20,000	20,000	-
5805	Legal Services and Audit	2,000	2,000	-
5806	Audit Services	13,000	13,000	-
5809	Employee Tuition Reimbursement	-	-	-
5810	Educational Consultants	275,000	275,000	-
5811	Student Transportation and Field Trips	4,050	2,500	(1,550)
5812	Other Student Activities	-	-	-
5815	Advertising/Recruiting	35,000	35,000	-
5820	Fundraising Expense	-	-	-
5830	Field Trips	89,521	55,000	(34,521)
5836	Transportation Services	400	400	-
5842	Services Student Athletics	3,500	3,500	-
5873	Financial Services	108,500	108,500	-
5874	Personnel Services	1,000	1,000	-
5875	District Oversight Fee	118,608	128,419	9,810
5877	IT Services	130,000	130,000	-
5890	Interest Expenses/Fees	3,414	3,000	(414)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	55,000	55,000	-
5998	Unallocated Credit Card Expense	101,748	50,000	(51,748)
TOTAL SERVICES AND OTHER OPEX		\$ 1,613,368	\$ 1,529,563	\$ (83,805)
6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	59,017	59,017	-
TOTAL DEPRECIATION		\$ 59,017	\$ 59,017	\$ -
7000 - OTHER OUTGOING				
7438	Debt Service Interest	4,504	4,504	-
TOTAL OTHER OUTGOING		\$ 4,504	\$ 4,504	\$ -
TOTAL EXPENSES		\$ 7,610,972	\$ 7,866,323	\$ 255,351