

America's Finest Charter School



	NAME	2022 July to October Actuals	2022-23 Preliminary Budget	2022-23 1st Interim Budget	VARIANCE
	TOTAL ENROLLMENT	445	530	445	(85)
	AVERAGE DAILY ATTENDANCE	403	480	403	(77)
REVENUE	State LCFF Revenue	\$ 1,444,764	\$ 5,434,998	\$ 4,937,159	\$ (497,840)
	Federal Revenue	\$ 38,200	\$ 1,127,254	\$ 1,174,591	\$ 47,337
	Other State Revenue	\$ 134,654	\$ 1,049,194	\$ 1,924,532	\$ 875,338
	Local Revenue	\$ 2,217	\$ -	\$ 2,217	\$ 2,217
	TOTAL REVENUE	\$ 1,619,834	\$ 7,611,446	\$ 8,038,499	\$ 427,052
	EXPENSES	Certificated Salaries	\$ 972,228	\$ 2,947,976	\$ 3,263,274
Classified Salaries		\$ 493,051	\$ 1,480,936	\$ 1,382,836	\$ (98,101)
Benefits		\$ 370,906	\$ 1,198,291	\$ 1,283,188	\$ 84,897
TOTAL PERSONNEL EXPENSES		\$ 1,836,185	\$ 5,627,204	\$ 5,929,298	\$ 302,094
Books and Supplies		\$ 221,258	\$ 632,000	\$ 632,000	\$ -
Services and Other Operating Expen		\$ 489,731	\$ 1,529,563	\$ 1,557,364	\$ 27,801
Capital Outlay		\$ 22,910	\$ 59,017	\$ 59,017	\$ -
Other Outgoing		\$ -	\$ 4,504	\$ 4,504	\$ -
TOTAL OTHER EXPENSES		\$ 733,899	\$ 2,225,083	\$ 2,252,884	\$ 27,801
TOTAL EXPENSES		\$ 2,570,084	\$ 7,852,287	\$ 8,182,182	\$ 329,895
FUND BALANCE	SURPLUS\ (DEFICIT)	\$ (950,249)	\$ (240,841)	\$ (143,684)	\$ (384,524)
	<i>% of LCFF Revenue</i>	<i>-65.8%</i>	<i>-4.4%</i>	<i>-2.9%</i>	
	BEGINNING FUND BALANCE	\$ 2,499,124	\$ 2,499,124	\$ 2,499,124	
	ENDING BALANCE	\$ 1,548,875	\$ 2,258,283	\$ 2,355,440	
<i>% of Expenses</i>		<i>29%</i>	<i>29%</i>		

ACCT	ACCOUNT NAME	2022-23 Preliminary Budget	2022-23 1st Interim Budget	VARIANCE
LCFF				
8011	LCFF; state aid	1,843,384	1,921,699	78,315
8012	LCFF; EPA	96,000	80,600	(15,400)
8096	In-Lieu of Property Taxes	3,495,614	2,934,860	(560,755)
8019	Prior Year Income/Adjustments	-	-	-
<i>TOTAL LCFF REVENUE</i>		\$ 5,434,998	\$ 4,937,159	\$ (497,840)
FEDERAL				
8181	Special Education - Federal	60,000	60,000	-
8220	Federal Child Nutrition	-	-	-
8290	ALL OTHER FEDERAL REVENUE - 21ST CENTUR	-	-	-
8290-3212	ESSERS II	300,000	300,000	-
8290-3213	ESSER III	500,000	500,000	-
8290-3214	ESSER III (20%)	-	60,074	60,074
8291	Title I	206,264	199,257	(7,007)
8292	Title II	22,775	22,775	-
8293	Title III	25,506	25,506	-
8294	Title IV	12,709	6,979	(5,730)
8296	Other Federal Revenue	-	-	-
8299	Prior Year Federal Revenue	-	-	-
<i>TOTAL FEDERAL REVENUE</i>		\$ 1,127,254	\$ 1,174,591	\$ 47,337
OTHER STATE				
8550-K8	MANDATE BLOCK GRANT K-8	7,987	6,305	(1,682)
8550-912	MANDATE BLOCK GRANT 9-12	4,877	4,934	57
8560-12	RESTRICTED LOTTERY	31,200	27,001	(4,199)
8560-22	LOTTERY	78,240	68,510	(9,730)
8590-653	SPED: DP	-	12,414	12,414
8590-66	MENTAL HEALTH	112,800	112,800	-
8590-61	ASES	\$ 150,000	199,500	49,500
8590-626	Educator Effectiveness	-	95,000	95,000
8590-742	IPI	-	-	-
8590-742	ELO 10%	-	31,168	31,168
8590-742	ELO 90%	-	-	-
8590-676	Arts & Music Grant	-	85,446	85,446
8590-743	Learning Recovery Grant	-	350,000	350,000
8590-260	ELOP	-	311,122	311,122
8590-605	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	-
8792	SPED State/Other Transfers of Apportionments	331,104	318,746	(12,358)
8591	SB740	125,600	94,200	(31,400)
8599	Prior Year State Income/Adjustments	-	-	-
<i>TOTAL OTHER STATE REVENUE</i>		\$ 1,049,194	\$ 1,924,532	\$ 875,338
LOCAL				
8639	Student Lunch Revenue	-	-	-
8650	Rental Income	-	-	-
8660	Interest Income	-	1,537	1,537
8682	Foundation Grants/Donations	-	-	-
8685	School Site Fundraising	-	10	10
8698	E-rate Revenue	-	-	-
8699	All Other Local Revenue	-	670	670
8791	SPED State/Other Transfers of Apportionments	-	-	-
8982	Foundation Grants/Donations	-	-	-
8983	All Other Local Revenue	-	-	-
<i>TOTAL LOCAL REVENUE</i>		\$ -	\$ 2,217	\$ 2,217
TOTAL REVENUE		\$ 7,611,446	\$ 8,038,499	\$ 427,052

ACCT	ACCOUNT NAME	2022-23 Preliminary Budget	2022-23 1st Interim Budget	VARIANCE
1000 - CERTIFICATED				
1100	Teacher Salaries	1,981,556	2,366,930	385,374
1105	Teach Stipends	-	-	-
1120	Substitute Expense	105,420	141,275	35,855
1200	Certificated Pupil Support Salaries	105,000	188,000	83,000
1300	Certificated Supervisor and Administrator Salaries	756,000	558,318	(197,682)
1900	Other Certificated Salaries	-	8,750	8,750
<i>Totals</i>		\$ 2,947,976	\$ 3,263,274	\$ 315,298
2000 - CLASSIFIED				
2100	Instructional Aide Salaries	599,709	561,960	(37,749)
2200	Classified Support Salaries (Maintenance, Food)	188,588	196,613	8,026
2300	Classified Supervisor and Administrator Salaries	-	-	-
2400	Clerical, Technical and Office Staff Salaries	526,791	459,908	(66,883)
2900	Other Classified Salaries	165,848	164,355	(1,494)
<i>Totals</i>		\$ 1,480,936	\$ 1,382,836	\$ (98,101)
3000 - BENEFITS				
3101	State Teachers' Retirement System, certificated positions	538,612	581,069	42,458
3202	Public Employees Retirement System	-	-	-
3313	OASDI	99,755	165,406	65,650
3323	Medicare	63,465	(0)	(63,465)
3403	Health & Welfare Benefits	411,839	443,237	31,398
3503	State Unemployment Insurance	34,286	40,297	6,011
3603	Worker Compensation Insurance	50,334	53,179	2,845
3703	Other Post Employment Benefits	-	-	-
3903	Other Employee Benefits	-	-	-
<i>Totals</i>		\$ 1,198,291	\$ 1,283,188	\$ 84,897
TOTAL PERSONEL EXPENSE		\$ 5,627,204	\$ 5,929,298	\$ 302,094
4000 - BOOKS AND SUPPLIES				
4100	Approved Textbooks and Core Curricula Materials	150,000	150,000	-
4200	Books and Other Reference Materials	19,000	19,000	-
4300	Materials and Supplies	75,000	75,000	-
4301	Positive Behavior Expenses	-	-	-
4315	Classroom Materials and Supplies	80,000	80,000	-
4381	Plant/Facilities Maintenance	40,000	40,000	-
4342	Materials for School Sponsored Athletics	-	-	-
4400	Noncapitalized Equipment	85,000	85,000	-
4407	Student Educational Software	-	-	-
4410	Computer Hardware	62,000	62,000	-
4430	Noncapitalized Student Equipment	120,000	120,000	-
4700	Food and Food Supplies	1,000	1,000	-
TOTAL BOOKS AND SUPPLIES		\$ 632,000	\$ 632,000	\$ -
5000 - SERVICES AND OTHER OPEX				
5200	Travel and Conferences	20,000	20,000	-
5210	Training and Development Expense	35,000	35,000	-
5300	Dues and Memberships	10,000	10,000	-
5400	Insurance	30,000	30,000	-
5500	Operation and Housekeeping Services	100,000	100,000	-
5501	Utilities	90,000	90,000	-
5600	Space Rental/Leases Expense	230,644	230,644	-
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	50,670	15,670
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	2,500	2,500	-
5812	Other Student Activities	-	-	-
5815	Advertising/Recruiting	35,000	35,000	-
5820	Fundraising Expense	-	-	-
5830	Field Trips	55,000	55,000	-
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	128,419	128,419	-
5877	IT Services	130,000	130,000	-
5890	Interest Expenses/Fees	3,000	3,000	-
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	55,000	55,000	-
5998	Unallocated Credit Card Expense	50,000	62,131	12,131
TOTAL SERVICES AND OTHER OPEX		\$ 1,529,563	\$ 1,557,364	\$ 27,801
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		\$ 7,852,287	\$ 8,182,182	\$ 329,895