

America's Finest Charter School



	NAME	2021-22 Estimated Actuals	2022-23 Preliminary Budget	VARIANCE	
REVENUE	TOTAL ENROLLMENT	480	500	(20)	
	AVERAGE DAILY ATTENDANCE	441	450	(10)	
	State LCFF Revenue	\$ 4,726,378	\$ 5,094,337	\$ 367,959	
	Federal Revenue	\$ 1,380,838	\$ 1,194,749	\$ (186,089)	
	Other State Revenue	\$ 1,006,660	\$ 779,842	\$ (226,819)	
	Local Revenue	\$ 330,592	\$ 310,482	\$ (20,110)	
	TOTAL REVENUE	\$ 7,444,468	\$ 7,379,409	\$ (65,059)	
	EXPENSES	Certificated Salaries	\$ 2,777,649	\$ 2,948,376	\$ 170,727
		Classified Salaries	\$ 1,361,105	\$ 1,471,912	\$ 110,807
		Benefits	\$ 1,099,533	\$ 1,237,605	\$ 138,072
TOTAL PERSONNEL EXPENSES		\$ 5,238,287	\$ 5,657,893	\$ 419,606	
Books and Supplies		\$ 696,108	\$ 632,000	\$ (64,108)	
Services and Other Operating Expenses		\$ 1,555,981	\$ 1,452,088	\$ (103,893)	
Capital Outlay		\$ 59,017	\$ 59,017	\$ -	
Other Outgoing		\$ 4,504	\$ 4,504	\$ -	
TOTAL OTHER EXPENSES		\$ 2,315,610	\$ 2,147,608	\$ (168,001)	
TOTAL EXPENSES		\$ 7,553,897	\$ 7,805,502	\$ 251,605	
FUND BALANCE	SURPLUS\ (DEFICIT)	\$ (109,428)	\$ (426,092)		
	<i>% of LCFF Revenue</i>	<i>-2.3%</i>	<i>-8.4%</i>		
	BEGINNING FUND BALANCE	\$ 2,490,419	\$ 2,380,991	\$ -	
	ENDING BALANCE	\$ 2,380,991	\$ 1,954,898		
	<i>% of Expenses</i>	<i>26%</i>	<i>21%</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	1,725,210	283,657
8012	LCFF; EPA	88,112	90,053	1,941
8096	In-Lieu of Property Taxes	3,208,391	3,279,074	70,683
8019	Prior Year Income/Adjustments	(11,678)	-	11,678
TOTAL LCFF REVENUE		\$ 4,726,378	\$ 5,094,337	\$ 367,959
FEDERAL				
8181	Special Education - Federal	57,125	60,000	2,875
8220	Federal Child Nutrition	-	-	-
8290	ALL OTHER FEDERAL REVENUE - 21ST CENTURY	143,268	143,268	-
8290-321	ESSERS CARE 2	160,971	424,683	263,712
8290-321	ESSER CARE 3	-	300,000	300,000
8290-321	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		\$ 1,380,838	\$ 1,194,749	\$ (177,604)
OTHER STATE				
8520	State Child Nutrition Program	-	-	-
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	29,267	631
8560-22	LOTTERY	71,811	73,393	1,582
8590	OTHER STATE REVENUE	116,442	-	(116,442)
8590-66	MENTAL HEALTH	112,800	112,800	-
8590-61	ASES	114,795	114,795	-
8590-74	LLM GF	-	-	-
8590-742	IPI	172,298	-	(172,298)
8590-742	ELO 10%	31,168	-	(31,168)
8590-742	ELO 90%	276,772	-	(276,772)
8590-260	ELOP	-	311,122	311,122
8590-88	COVID SB117	-	-	-
8591	SB740	120,576	125,600	5,024
8599	Prior Year State Income/Adjustments	(48,960)	-	48,960
TOTAL OTHER STATE REVENUE		\$ 1,006,660	\$ 779,842	\$ (226,819)
LOCAL				
8639	Student Lunch Revenue	-	-	-
8650	Rental Income	8,000	-	(8,000)
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 Cou	-	-	-
8792	SPED State/Other Transfers of Apportionments from Cou	303,837	310,482	6,645
8982	Foundation Grants/Donations	-	-	-
8983	All Other Local Revenue	4,936	-	(4,936)
TOTAL LOCAL REVENUE		\$ 330,592	\$ 310,482	\$ (20,110)
TOTAL REVENUE		\$ 7,444,468	\$ 7,379,409	\$ (56,574)

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)
<i>Totals</i>		\$ 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	443,123	531,398	88,275
2900	Other Classified Salaries	138,939	165,848	26,909
<i>Totals</i>		\$ 1,361,105	\$ 1,471,912	\$ 110,807
3000 - BENEFITS				
3101	State Teachers' Retirement System, certificated positions	452,499	545,984	93,486
3202	Public Employees Retirement System	-	-	-
3313	OASDI	137,371	96,827	(40,543)
3323	Medicare	(0)	64,094	64,095
3403	Health & Welfare Benefits	433,148	445,146	11,998
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	-	-	-
<i>Totals</i>		\$ 1,099,533	\$ 1,237,605	\$ 138,072
<i>TOTAL PERSONEL EXPENSE</i>		\$ 5,238,287	\$ 5,657,893	\$ 419,606
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	78,693	75,000	(3,693)
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	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	-
<i>TOTAL BOOKS AND SUPPLIES</i>		\$ 696,108	\$ 632,000	\$ (64,108)
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	61,221	50,943	(10,278)
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)
<i>TOTAL SERVICES AND OTHER OPEX</i>		\$ 1,555,981	\$ 1,452,088	\$ (103,893)
6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	59,017	59,017	-
<i>TOTAL DEPRECIATION</i>		\$ 59,017	\$ 59,017	\$ -
7000 - OTHER OUTGOING				
7438	Debt Service Interest	4,504	4,504	-
<i>TOTAL OTHER OUTGOING</i>		\$ 4,504	\$ 4,504	\$ -
<i>TOTAL EXPENSES</i>		\$ 7,553,897	\$ 7,805,502	\$ 251,605