

The Charter School of  
**SAN DIEGO**

**Revised Preliminary Operational Budget  
FY 2021-2022**

**REVENUES**

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES</b>					
LCFF State Aid - Current Year	8011	+	\$ 6,905,675.00	\$ 7,653,024.00	\$ (747,349.00)
Education Protection Account (EPA)	8012	+	332,196.00	367,456.00	(35,260.00)
In Lieu of Property Taxes - Current Year	8096	+	11,678,301.00	12,777,676.00	(1,099,375.00)
<b>TOTAL, LCFF SOURCES</b>		=	<b>\$ 18,916,172.00</b>	<b>\$ 20,798,156.00</b>	<b>\$ (1,881,984.00)</b>
<b>FEDERAL REVENUES</b>					
Federal Impact Aid	8110	+	\$ -	\$ -	\$ -
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	215,250.00	215,250.00	-
Special Ed: IDEA Mental Health Allocation Plan, Part B	8182	+	118,558.00	-	118,558.00
Title I, Part A, Improving Basic Programs	8290	+	400,176.00	382,479.00	17,697.00
Title II, Part A, Supporting Effective Instruction	8290	+	56,681.00	45,130.00	11,551.00
Title III, Part A, English Learner Student Program	8290	+	25,974.00	20,134.00	5,840.00
Title IV, Part A, Student Support and Academic Enrichment	8290	+	26,682.00	30,383.00	(3,701.00)
ESSA: School Improvement Funding for LEAs	8290	+	142,809.00	142,893.00	(84.00)
Elementary & Secondary School Emergency Relief (ESSER) Fund	8290	+	30.00	-	30.00
Elementary & Secondary School Emergency Relief (ESSER) II Fund	8290	+	666,621.00	728,998.00	(62,377.00)
Elementary & Secondary School Emergency Relief (ESSER) III Fund	8290	+	492,254.00	200,806.00	291,448.00
<b>TOTAL, FEDERAL REVENUES</b>		=	<b>\$ 2,145,035.00</b>	<b>\$ 1,766,073.00</b>	<b>\$ 378,962.00</b>
<b>STATE REVENUES OTHER THAN LCFF</b>					
Mandate Block Grant	8550	+	\$ 72,860.00	\$ 72,860.00	\$ -
Lottery: Unrestricted	8560	+	259,950.00	259,950.00	-
Lottery: Instructional Materials	8560	+	84,917.00	84,917.00	-
Special Education	8792	+	1,187,601.00	1,194,802.00	(7,201.00)
Special Ed: Dispute Resolution	8590	+	40,959.00	-	40,959.00
Special Ed: Learning Recovery	8590	+	39,814.00	-	39,814.00
Special Ed: Mental Health Services - Level 2	8590	+	346,793.00	345,215.00	1,578.00
Special Ed: Mental Health Services - Level 3	8590	+	-	-	-
Career Technical Education Incentive Grant Program	8590	+	354,371.00	122,197.00	232,174.00
Expanded Learning Opportunity (ELO) Grant	8590	+	675,979.00	667,849.00	8,130.00
<b>TOTAL, STATE REVENUES</b>		=	<b>\$ 3,063,244.00</b>	<b>\$ 2,747,790.00</b>	<b>\$ 315,454.00</b>
<b>LOCAL REVENUES</b>					
Interest Income	8660	+	\$ 59,895.00	\$ 88,310.00	\$ (28,415.00)
All Other Local Revenue	8699	+	158,937.00	132,388.00	26,549.00
<b>TOTAL, LOCAL REVENUES</b>		=	<b>\$ 218,832.00</b>	<b>\$ 220,698.00</b>	<b>\$ (1,866.00)</b>
<b>OTHER FINANCING SOURCES</b>					
All Other Financing Sources	8979	+	\$ 2,951,172.00	\$ -	\$ 2,951,172.00
<b>TOTAL, OTHER FINANCING SOURCES</b>		=	<b>\$ 2,951,172.00</b>	<b>\$ -</b>	<b>\$ 2,951,172.00</b>
<b>TOTAL, REVENUES</b>			<b>\$ 27,294,455.00</b>	<b>\$ 25,532,717.00</b>	<b>\$ 1,761,738.00</b>

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**EXPENDITURES**

DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100	+	\$ 7,052,167.00	\$ 7,374,841.00	\$ (322,674.00)
Certificated Pupil Support Salaries	1200	+	560,554.00	543,113.00	17,441.00
Certificated Supervisors' & Administrators' Salaries	1300	+	779,994.00	783,743.00	(3,749.00)
Other Certificated Salaries	1900	+	467,763.00	699,947.00	(232,184.00)
<b>TOTAL, CERTIFICATED SALARIES</b>		=	<b>\$ 8,860,478.00</b>	<b>\$ 9,401,644.00</b>	<b>\$ (541,166.00)</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100	+	\$ -	\$ 36,233.00	\$ (36,233.00)
Classified Support Salaries	2200	+	87,657.00	81,876.00	5,781.00
Classified Supervisors' and Administrators' Salaries	2300	+	707,382.00	734,448.00	(27,066.00)
Clerical, Technical and Office Staff Salaries	2400	+	1,226,425.00	1,199,171.00	27,254.00
Other Classified Salaries	2900	+	55,975.00	53,822.00	2,153.00
<b>TOTAL, CLASSIFIED SALARIES</b>		=	<b>\$ 2,077,439.00</b>	<b>\$ 2,105,550.00</b>	<b>\$ (28,111.00)</b>
<b>EMPLOYEE BENEFITS</b>					
STRS Retirement	3100	+	\$ 1,533,851.00	\$ 1,624,421.00	\$ (90,570.00)
PERS Retirement	3200	+	429,014.00	436,801.00	(7,787.00)
Social Security/Medicare	3300	+	272,795.00	286,223.00	(13,428.00)
Health and Welfare Benefits	3400	+	3,007,237.00	3,364,193.00	(356,956.00)
Unemployment Insurance	3500	+	54,690.00	141,538.00	(86,848.00)
Workers Compensation Insurance	3600	+	102,248.00	107,600.00	(5,352.00)
<b>TOTAL, EMPLOYEE BENEFITS</b>		=	<b>\$ 5,399,835.00</b>	<b>\$ 5,960,776.00</b>	<b>\$ (560,941.00)</b>
<b>TOTAL, PERSONNEL COST</b>			<b>\$ 16,337,752.00</b>	<b>\$ 17,467,970.00</b>	<b>\$ (1,130,218.00)</b>

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DESCRIPTION	ACCOUNT CODES		REVISED PRELIMINARY BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>BOOKS AND SUPPLIES</b>					
Textbooks and Core Curricula Materials	4100	+	\$ 52,800.00	\$ 52,800.00	\$ -
Books and Other Reference Materials	4200	+	5,460.00	5,460.00	-
Materials and Supplies	4300	+	294,508.00	311,399.00	(16,891.00)
On-Line Courses	4312	+	138,811.00	138,811.00	-
Noncapitalized Equipment	4400	+	119,741.00	132,000.00	(12,259.00)
Food	4700	+	10,800.00	10,800.00	-
<b>TOTAL, BOOKS AND SUPPLIES</b>		=	<b>\$ 622,120.00</b>	<b>\$ 651,270.00</b>	<b>\$ (29,150.00)</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conference	5200	+	\$ 91,583.00	\$ 107,054.00	\$ (15,471.00)
Dues and Memberships	5300	+	42,590.00	42,590.00	-
Liability Insurance	5400	+	171,085.00	165,000.00	6,085.00
Operations and Housekeeping Services	5500	+	548,210.00	528,000.00	20,210.00
Rental, Leases, Repairs & Non-Capitalized Improvements	5600	+	1,934,953.00	1,978,685.00	(43,732.00)
Professional/Consulting Services/Operating Exp.	5800	+	2,373,230.00	1,964,108.00	409,122.00
Marketing Fees	5812	+	194,746.00	229,794.00	(35,048.00)
Communications	5900	+	388,203.00	401,414.00	(13,211.00)
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>		=	<b>\$ 5,744,600.00</b>	<b>\$ 5,416,645.00</b>	<b>\$ 327,955.00</b>
<b>CAPITAL OUTLAY</b>					
Depreciation - Buildings and Leasehold Improvements	6900	+	\$ 875,215.00	\$ 876,292.00	\$ (1,077.00)
Depreciation - Equipment	6900	+	250,825.00	257,149.00	(6,324.00)
<b>TOTAL, CAPITAL OUTLAY</b>		=	<b>\$ 1,126,040.00</b>	<b>\$ 1,133,441.00</b>	<b>\$ (7,401.00)</b>
<b>OTHER OUTGO</b>					
Debt Service Payment - Interest (Main Street/ASAP Loans)	7438	+	\$ 12,905.00	\$ 84,410.00	\$ (71,505.00)
Debt Service Payment - Interest (Capitalized Leases)	7438	+	13,000.00	13,000.00	-
<b>TOTAL, OTHER OUTGO</b>		=	<b>\$ 25,905.00</b>	<b>\$ 97,410.00</b>	<b>\$ (71,505.00)</b>
<b>RESERVES</b>					
Operation Reserve ( Non-Payroll Expenses)	9780	+	\$ 486,866.00	\$ 382,991.00	\$ 103,875.00
Reserve for Economic Uncertainties	9789	+	2,951,172.00	382,990.00	2,568,182.00
<b>TOTAL, RESERVES</b>		=	<b>\$ 3,438,038.00</b>	<b>\$ 765,981.00</b>	<b>\$ 2,672,057.00</b>
%			<b>12.60%</b>	<b>3.00%</b>	
<b>TOTAL, EXPENDITURES</b>			<b>\$ 27,294,455.00</b>	<b>\$ 25,532,717.00</b>	<b>\$ 1,761,738.00</b>