

The Charter School of
SAN DIEGO

**Preliminary Operational Budget
FY 2023-2024**

REVENUES

DESCRIPTION	ACCOUNT CODES	PRELIMINARY BUDGET
LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES		
LCFF State Aid - Current Year	8011	+ \$ 9,093,723.00
Education Protection Account (EPA)	8012	+ 317,532.00
In Lieu of Property Taxes - Current Year	8096	+ 12,853,902.00
TOTAL, LCFF SOURCES		= \$ 22,265,157.00
FEDERAL REVENUES		
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+ 183,950.00
Title I, Part A, Improving Basic Programs	8290	+ 390,581.00
Title II, Part A, Supporting Effective Instruction	8290	+ 47,238.00
Title III, Part A, English Learner Student Program	8290	+ 26,872.00
Title IV, Part A, Student Support and Academic Enrichment	8290	+ 30,632.00
ESSA: Comprehensive Support and Improvement (CSI) Funding for LEAs	8290	+ 178,351.00
Elementary & Secondary School Emergency Relief (ESSER) III Fund	8290	+ 1,005,431.00
ESSER III Fund - Learning Loss	8290	+ 172,733.00
TOTAL, FEDERAL REVENUES		= \$ 2,035,788.00
STATE REVENUES OTHER THAN LCFF		
Mandate Block Grant	8550	+ \$ 76,821.00
Lottery: Unrestricted	8560	+ 281,860.00
Lottery: Instructional Materials	8560	+ 111,086.00
Special Education	8792	+ 1,442,866.00
Special Ed: Mental Health Services - Level 2	8590	+ 92,084.00
Career Technical Education Incentive Grant Program	8590	+ 183,648.00
A-G Access/Success Grant	8590	+ 72,534.00
A-G Learning Loss Mitigation Grant	8590	+ 27,193.00
Learning Recovery Emergency Block Grant	8590	+ 369,722.00
TOTAL, STATE REVENUES		= \$ 2,657,814.00
LOCAL REVENUES		
Interest Income	8660	+ \$ 170,013.00
All Other Local Revenue	8699	+ 141,544.00
TOTAL, LOCAL REVENUES		= \$ 311,557.00
TOTAL, REVENUES		\$ 27,270,316.00

The Charter School of
SAN DIEGO

**Preliminary Operational Budget
FY 2023-2024**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	PRELIMINARY BUDGET
CERTIFICATED SALARIES		
Certificated Teachers' Salaries	1100 +	\$ 7,108,079.00
Certificated Pupil Support Salaries	1200 +	660,493.00
Certificated Supervisors' & Administrators' Salaries	1300 +	921,626.00
Other Certificated Salaries	1900 +	390,318.00
TOTAL, CERTIFICATED SALARIES	=	\$ 9,080,516.00
CLASSIFIED SALARIES		
Classified Instructional Salaries	2100 +	\$ 187,946.00
Classified Support Salaries	2200 +	70,199.00
Classified Supervisors' and Administrators' Salaries	2300 +	673,530.00
Clerical, Technical and Office Staff Salaries	2400 +	1,173,474.00
Other Classified Salaries	2900 +	57,609.00
TOTAL, CLASSIFIED SALARIES	=	\$ 2,162,758.00
EMPLOYEE BENEFITS		
STRS Retirement	3100 +	\$ 1,776,969.00
PERS Retirement	3200 +	517,383.00
Social Security/Medicare	3300 +	284,587.00
Health and Welfare Benefits	3400 +	4,303,085.00
Unemployment Insurance	3500 +	5,622.00
Workers Compensation Insurance	3600 +	105,202.00
TOTAL, EMPLOYEE BENEFITS	=	\$ 6,992,848.00
TOTAL, PERSONNEL COST		\$ 18,236,122.00

The Charter School of
SAN DIEGO

**Preliminary Operational Budget
FY 2023-2024**

EXPENDITURES

DESCRIPTION	ACCOUNT CODES	PRELIMINARY BUDGET
BOOKS AND SUPPLIES		
Textbooks and Core Curricula Materials	4100	+ \$ 50,400.00
Books and Other Reference Materials	4200	+ 31,200.00
Materials and Supplies	4300	+ 305,400.00
On-Line Courses	4312	+ 147,161.00
Research and Development	4313	+ 20,250.00
Noncapitalized Equipment	4400	+ 144,000.00
Food	4700	+ 36,000.00
TOTAL, BOOKS AND SUPPLIES		= \$ 734,411.00
SERVICES, OTHER OPERATING EXPENSES		
Travel and Conference	5200	+ \$ 183,543.00
Research and Development Travel	5202	+ 60,750.00
Dues and Memberships	5300	+ 60,530.00
Liability Insurance	5400	+ 203,000.00
Operations and Housekeeping Services	5500	+ 706,800.00
Rental, Leases, Repairs & Non-Capitalized Improvements	5600	+ 2,102,497.00
Professional/Consulting Services/Operating Exp.	5800	+ 2,389,509.00
Marketing Fees	5812	+ 409,055.00
Communications	5900	+ 267,400.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= \$ 6,383,084.00
CAPITAL OUTLAY		
Depreciation - Buildings and Leasehold Improvements	6900	+ \$ 907,889.00
Depreciation - Equipment	6900	+ 186,600.00
TOTAL, CAPITAL OUTLAY		= \$ 1,094,489.00
OTHER OUTGO		
Debt Service Payment - Interest (Capitalized Leases)	7438	+ \$ 4,100.00
TOTAL, OTHER OUTGO		= \$ 4,100.00
RESERVES		
Operation Reserve	9780	+ \$ 409,055.00
Reserve for Economic Uncertainties	9789	+ 409,055.00
TOTAL, RESERVES		= \$ 818,110.00
%		3.00%
TOTAL, EXPENDITURES		\$ 27,270,316.00