

**EL CAMINO REAL CHARTER HIGH**  
**2022-2023 BUDGET COMPARISONS**

**Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-94**

**Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	2021-22 EAs	2022-23 ADOPTED BUDGET	2022-23 Budget Updates with New Funding/ Salary Increase
<b>REVENUES</b>				
			3,532.00	
			3,267.50	
<b>1. LCFF Sources</b>		10,751.00	11,806.00	
State Aid - Current Year	8011	14,993,119.70	18,613,303.00	18,613,303.00
Education Protection Account (EPA) - Current Year	8012	10,736,470.30	9,938,853.00	9,938,853.00
State Aid - Prior Years	8019	(67.00)	-	<b>618,000.00</b>
Transfers to Charter Schools in Lieu of Property Taxes	8096	9,520,518.00	10,022,995.00	10,022,995.00
Total, LCFF Sources		<b>35,250,041.00</b>	<b>38,575,151.00</b>	<b>39,193,151.00</b>
<b>2. Federal Revenues</b>				
Child Nutrition - Federal	8220	834,877.00	1,021,375.13	1,021,375.13
Other Federal Revenues		-	-	-
Title I		384,238.00	384,238.00	384,238.00
Title II		78,930.00	78,930.00	78,930.00
Title III - EL		7,839.00	7,839.00	7,839.00
Title IV		26,948.00	26,948.00	26,948.00
ESSER (CARES)		134,279.00	-	-
ESSER III		274,161.00	-	-
GEER (CARES)	8110, 8260-8299	75,672.00	-	-
ELO ESSER II State Reserve		-	353,713.00	353,713.00
ELO GEER II		-	81,180.00	81,180.00
ELO ESSER III State Reserve Emergency Needs		-	230,580.00	230,580.00
ELO ESSER III State Reserve Learning Loss		-	397,480.00	397,480.00
CR (CARES)		65.00	-	-
Interagency Contracts Between LEAs		908,764.00	975,839.00	975,839.00
Other Federal Revenues		342,783.00	51,138.00	51,138.00
Total, Federal Revenues		<b>3,068,556.00</b>	<b>3,609,260.13</b>	<b>3,609,260.13</b>
<b>3. Other State Revenues</b>				
Child Nutrition - State	8520	56,442.00	71,119.37	71,119.37
Mandated Cost Reimbursement	8550	161,596.00	169,447.00	169,447.00
State Lottery Revenue- <b>Updated 8/22</b>	8560	746,741.00	744,991.00	<b>837,084.00</b>
In-Person Instruction	8590	568,936.00	-	-
ELO General	8590	1,199,859.00	-	-
Educator Effectiveness	8590	591,871.00	-	-
All Other State Revenues	8590	454,948.00	453,973.00	453,973.00
Total, Other State Revenues		<b>3,780,393.00</b>	<b>1,439,530.37</b>	<b>1,531,623.37</b>
<b>4. Other Local Revenues</b>				
Food Service Sales	8634	59,641.00	68,779.45	68,779.45
Leases and Rentals	8650	37,500.00	37,500.00	37,500.00

**EL CAMINO REAL CHARTER HIGH**  
**2022-2023 BUDGET COMPARISONS**

**Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-94**

**Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	2021-22 EAs	2022-23 ADOPTED BUDGET	2022-23 Budget Updates with New Funding/ Salary Increase
Interest	8660	340,000.00	340,000.00	340,000.00
Dividends	8661	400,000.00	400,000.00	400,000.00
Interagency Services between LEAs	8677	2,572,949.00	2,778,617.00	2,778,617.00
Other Local Revenues	8690	605,000.00	605,000.00	605,000.00
All Other Local Revenues	8699	(67,141.00)	317,789.00	317,789.00
ASB Revenue	8804	150,000.00	150,000.00	150,000.00
Total, Local Revenues		4,097,949.00	4,697,685.45	4,697,685.45
<b>5. TOTAL REVENUES</b>		<b>46,196,939.00</b>	<b>48,321,626.95</b>	<b>49,031,719.95</b>
	<b>Salary Scenarios</b>		<b>On Schedule</b>	<b>3.0%</b>
<b>EXPENDITURES</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	14,659,088.00	16,780,251.00	17,283,659.00
Certificated Pupil Support Salaries	1200	1,839,386.00	1,017,301.00	1,047,820.00
Certificated Supervisors' and Administrators' Salaries	1300	1,240,731.00	1,314,260.00	1,353,688.00
Other Certificated Salaries	1900	51,393.00	-	-
Total, Certificated Salaries		17,790,598.00	19,111,812.00	19,685,167.00
<b>2. Non-certificated Salaries</b>				
Non-certificated Instructional Aides' Salaries	2100	943,691.00	1,024,695.00	1,055,436.00
Non-certificated Support Salaries	2200	1,591,848.00	1,720,802.00	1,772,426.00
Non-certificated Supervisors' and Administrators' Sal.	2300	708,921.00	767,118.00	790,132.00
Clerical and Office Salaries	2400	970,521.00	1,049,373.00	1,080,854.00
Other Non-certificated Salaries	2900	236,013.00	254,975.00	262,624.00
Total, Non-certificated Salaries		4,450,994.00	4,816,963.00	4,961,472.00
<b>3. Employee Benefits</b>				
State Teachers' Retirement System, certificated	3101	2,870,657.00	3,752,071.00	3,864,633.00
State Teachers' Retirement System, classified	3102	57,330.00	24,685.00	25,426.00
Public Employees' Retirement System, certificated	3201	27,740.00	13,550.00	13,957.00
Public Employees' Retirement System, classified	3202	797,506.00	1,014,255.00	1,044,683.00
OASDI/Medicare/Alternative, certificated	3301	271,781.00	279,876.00	288,272.00
OASDI/Medicare/Alternative, classified	3302	337,908.00	403,336.00	415,436.00
Health & Welfare Benefits, certificated	3401	2,888,308.00	2,977,948.00	2,977,948.00
Health & Welfare Benefits, classified	3402	857,677.00	1,195,895.00	1,195,895.00
State Unemployment Insurance, certificated	3501	88,722.00	97,190.00	100,106.00
State Unemployment Insurance, classified	3502	22,414.00	24,399.00	25,131.00
Workers' Compensation Insurance, certificated	3601	224,262.00	156,994.00	156,994.00

**EL CAMINO REAL CHARTER HIGH**  
**2022-2023 BUDGET COMPARISONS**

**Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-94**

**Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	2021-22 EAs	2022-23 ADOPTED BUDGET	2022-23 Budget Updates with New Funding/ Salary Increase
Workers' Compensation Insurance, classified	3602	55,374.00	71,279.00	71,279.00
OPEB, Allocated, certificated	3701	2,365,654.00	2,113,622.00	2,113,622.00
OPEB, Allocated, classified	3702	635,546.00	527,578.00	527,578.00
Other Benefits, classified	3902	8,100.00	8,000.00	8,000.00
Total, Employee Benefits		11,508,979.00	12,660,678.00	12,828,960.00
<b>4. Books and Supplies</b>				
Approved Textbooks & Core Curricula Materials	4100	269,080.00	718,482.00	718,482.00
Books & Other Reference Materials	4200	10,565.00	10,882.00	10,882.00
Materials & Supplies	4300	31,509.00	32,454.00	32,454.00
Instructional Materials & Supplies	4325	330,343.00	397,950.00	397,950.00
Office Supplies	4330	90,593.00	93,311.00	93,311.00
Non Instructional Student Materials & Supplies	4345	493,110.00	506,915.00	506,915.00
Noncapitalized Equipment	4400	1,150,000.00	592,250.00	592,250.00
Student Food Services	4710	349,687.00	460,178.00	460,178.00
Other Food	4720	-	-	-
Total, Books and Supplies		2,724,887.00	2,812,422.00	2,812,422.00
<b>5. Services and Other Operating Expenditures</b>				
Services & Other Operating Expenses	5000	33,295.00	34,294.00	34,294.00
Subagreements for Services	5100	60,000.00	61,800.00	61,800.00
Travel & Conferences	5200	30,046.00	30,947.00	30,947.00
Conferences and Professional Development	5210	75,000.00	77,250.00	77,250.00
Dues & Memberships	5300	288,597.00	297,255.00	297,255.00
Insurance	5400	413,948.00	513,296.00	513,296.00
Operations & Housekeeping	5500	416,358.00	428,849.00	428,849.00
Security	5520	600,000.00	518,000.00	518,000.00
Equipment Leases	5605	100,014.00	103,014.00	103,014.00
Rent	5610	5,665.00	5,835.00	5,835.00
Repairs and Maintenance - Computers	5616	14,110.00	14,533.00	14,533.00
Utilities	5620	671,377.00	691,518.00	691,518.00
Other Rentals, Leases and Repairs 1	5631	4,120.00	4,244.00	4,244.00
Other Services & Operating Expenses	5800	42,925.00	44,213.00	44,213.00
Investment Taxes	5807	25,000.00	25,750.00	25,750.00
Investment Fees	5808	269,600.00	277,688.00	277,688.00
Banking Fees	5809	35,000.00	36,050.00	36,050.00
Business Services	5812	96,000.00	98,880.00	98,880.00
Consultants - Instructional	5815	1,451,092.00	1,494,625.00	1,494,625.00
Consultants - Non Instructional - Custom 1	5820	647,038.00	1,066,449.00	1,066,449.00
District Oversight Fees	5824	358,715.00	391,966.00	391,966.00

**EL CAMINO REAL CHARTER HIGH**  
**2022-2023 BUDGET COMPARISONS**

**Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-94**

**Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	2021-22 EAs	2022-23 ADOPTED BUDGET	2022-23 Budget Updates with New Funding/ Salary Increase
Field Trips Expenses	5830	298,864.00	207,830.00	207,830.00
Fines and Penalties	5833	515.00	530.00	530.00
Professional Development	5840	5,000.00	5,150.00	5,150.00
Legal Fees	5845	239,476.00	246,660.00	246,660.00
Licenses and Other Fees	5848	15,450.00	15,914.00	15,914.00
Marketing and Student Recruiting	5851	90,000.00	92,700.00	92,700.00
Payroll Fees	5857	76,440.00	78,733.00	78,733.00
Special Education Encroachment	5872	682,788.00	703,272.00	703,272.00
Substitutes	5884	398,730.00	410,692.00	410,692.00
Bad Debt Expense	5898	500.00	515.00	515.00
Communications	5900	126,643.00	130,442.00	130,442.00
Total, Services and Other Operating Expenditures		7,572,306.00	8,108,894.00	8,108,894.00
<b>6. Capital Outlay</b> <i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>				
<i>Depreciation Expense (for full accrual only)</i>	6900	309,748.00	359,748.00	359,748.00
Total, Capital Outlay		309,748.00	359,748.00	359,748.00
<b>8. TOTAL EXPENDITURES</b>		44,357,512.00	47,870,517.00	48,756,663.00
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,839,427.00	451,109.95	275,056.95