

**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, 9400-9499, and 9660-9669)**
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

| Description  | Object Code     | 2021-22 EAs          | 2021-22 UNAUDITED ACTUALS | 2022-23 ADOPTED BUDGET | 2022-23 Budget Updates with New Funding/ Salary Increase |
|--|-----------------|----------------------|---------------------------|------------------------|--|
| <b>REVENUES</b>  |                 |                      |                           |                        |  |
|  | Enrollment ADA  |                      |                           | 3,532.00               | 3,469.00   |
|  | Per Student     | 10,751.00            |                           | 3,267.50               | <b>3,209.22</b>  |
| <b>1. LCFF Sources</b>                                 |                 |                      |                           | 11,806.00              | 11,806.00  |
| State Aid - Current Year                               | 8011            | 14,993,119.70        | 11,693,777.00             | 18,613,303.00          | 15,503,780.29  |
| Education Protection Account (EPA) - Current Year      | 8012            | 10,736,470.30        | 13,088,623.00             | 9,938,853.00           | 10,062,680.86  |
| State Aid - Prior Years                                | 8019            | (67.00)              | 305,993.00                | -                      | -  |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096            | 9,520,518.00         | 10,352,629.00             | 10,022,995.00          | 12,317,397.29  |
| Total, LCFF Sources                                    |                 | <b>35,250,041.00</b> | <b>35,441,022.00</b>      | <b>38,575,151.00</b>   | <b>37,883,858.43</b>                                     |
|  |                 |                      |                           |                        | 37,888,026.12  |
| <b>2. Federal Revenues</b>                             |                 |                      |                           |                        |  |
| Child Nutrition - Federal                              | 8220            | 834,877.00           | 1,107,314.66              | 1,021,375.13           | 1,021,375.13   |
| Donated Food Commodities                               | 8221            |                      | 34,482.19                 |                        |  |
| Other Federal Revenues                                 |                 | -                    | -                         | -                      | -  |
| Title I  |                 | 384,238.00           | 315,828.00                | 384,238.00             | 375,081.00   |
| Title II   |                 | 78,930.00            | 79,469.00                 | 78,930.00              | 75,984.00  |
| Title III - EL   |                 | 7,839.00             |                           | 7,839.00               | 7,839.00   |
| Title III - Immigrant                                  |                 | -                    |                           | -                      | -  |
| Title IV   |                 | 26,948.00            | 27,503.00                 | 26,948.00              | 29,537.00  |
| ESSER (CARES)  |                 | 134,279.00           | 43,744.86                 | -                      | -  |
| ESSER II   |                 | -                    | 64,132.83                 | -                      | -  |
| ESSER III  |                 | 274,161.00           | 758,897.28                | -                      | -  |
| ESSER III Learning Loss                                | 8110, 8260-8299 | -                    |                           | -                      | -  |
| GEER (CARES)   |                 | 75,672.00            | 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              |                 | -                    | 15,283.57                 | 397,480.00             | 397,480.00   |
| CR (CARES)   |                 | 65.00                |                           | -                      | -  |
| Interagency Contracts Between LEAs                     |                 | 908,764.00           | 922,255.00                | 975,839.00             | 785,038.87   |
| COVID Testing Grant                                    |                 |                      | 354,385.37                |                        |  |
| Other Federal Revenues                                 |                 | 342,783.00           | 36,327.31                 | 51,138.00              | 51,138.00  |
| Total, Federal Revenues                                |                 | <b>3,068,556.00</b>  | <b>3,835,295.07</b>       | <b>3,609,260.13</b>    | <b>3,408,946.01</b>                                      |
| <b>3. Other State Revenues</b>                         |                 |                      |                           |                        |  |
| Child Nutrition - State                                | 8520            | 56,442.00            | 97,259.65                 | 71,119.37              | 71,119.37  |
| State School Facilities Apportionments                 | 8545            | -                    |                           | -                      | -  |
| Mandated Cost Reimbursement                            | 8550            | 161,596.00           | 161,596.00                | 169,447.00             | 169,447.00   |
| State Lottery Revenue- <b>Updated 8/22</b>             | 8560            | 746,741.00           | 727,029.32                | 744,991.00             | 822,153.00   |
| ASES   | 8590            | -                    |                           | -                      | -  |
| Charter School Facility Grant                          | 8590            | -                    |                           | -                      | -  |
| GF (CARES)   | 8590            | -                    |                           | -                      | -  |
| In-Person Instruction                                  | 8590            | 568,936.00           | 227,030.88                | -                      | -  |
| ELO General  | 8590            | 1,199,859.00         |                           | -                      | -  |
| ELO Paraprofessionals                                  | 8590            | -                    |                           | -                      | -  |
| Expanded Learning Opportunities Program                | 8590            | -                    | 139,480.00                | -                      | -  |
| Educator Effectiveness                                 | 8590            | 591,871.00           | 473,497.00                | -                      | -  |
| SB 117 COVID-19 LEA Reponse Funds                      | 8590            | -                    |                           | -                      | -  |
| A-G Completion Grant - Access/Success                  | 8590            | -                    | 258,788.00                | -                      | -  |
| A-G Completion Grant - Learning Loss/Mitigation        | 8590            | -                    | 97,019.00                 |                        |  |
| Kitchen Infrastructure and Equipment                   | 8590            | -                    | 25,000.00                 | -                      | -  |

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

| Description                                   | Object Code | 2021-22 EAs   | 2021-22 UNAUDITED ACTUALS | 2022-23 ADOPTED BUDGET | 2022-23 Budget Updates with New Funding/ Salary Increase |
|---|-------------|---------------|---------------------------|------------------------|--|
| MAA Billing                                   | 8590        | -             | 57,816.47                 | -                      | -  |
| All Other State Revenues                      | 8590        | 454,948.00    | 616,199.75                | 453,973.00             | 453,973.00   |
| Total, Other State Revenues                   |             | 3,780,393.00  | 2,880,716.07              | 1,439,530.37           | 1,516,692.37   |
| <b>4. Other Local Revenues</b>                |             |               |                           |                        |  |
| Food Service Sales                            | 8634        | 59,641.00     | 72,983.50                 | 68,779.45              | 68,779.45  |
| Leases and Rentals                            | 8650        | 37,500.00     | 39,052.50                 | 37,500.00              | 37,500.00  |
| Interest                                      | 8660        | 340,000.00    | 138,490.92                | 340,000.00             | 340,000.00   |
| Dividends                                     | 8661        | 400,000.00    | 386,815.07                | 400,000.00             | 400,000.00   |
| Net Increase (Decrease) in FMV of Investments | 8662        | -             | (4,812,004.90)            | -                      | -  |
| Gain (Loss) on Sale of Investments            | 8664        |               | 371,452.45                |                        |  |
| Interagency Services between LEAs             | 8677        | 2,572,949.00  | 2,861,642.37              | 2,778,617.00           | 3,197,967.60   |
| Tuition                                       | 8664        | -             | 1,409,619.25              | -                      | 1,107,430.00   |
| Other Local Revenues                          | 8690        | 605,000.00    | 15,375.60                 | 605,000.00             | 605,000.00   |
| All Other Local Revenues                      | 8699        | (67,141.00)   | 336,368.61                | 317,789.00             | 317,789.00   |
| ASB Revenue                                   | 8804        | 150,000.00    | 106,281.45                | 150,000.00             | 150,000.00   |
| Total, Local Revenues                         |             | 4,097,949.00  | 926,076.82                | 4,697,685.45           | 6,224,466.05   |
| <b>5. TOTAL REVENUES</b>                      |             | 46,196,939.00 | 43,083,109.96             | 48,321,626.95          | 49,033,962.86  |

**Salary Scenarios**

**On Schedule**

**3.0%**

**EXPENDITURES**

**1. Certificated Salaries**

|  |      |               |               |               |               |
|--|------|---------------|---------------|---------------|---------------|
| Certificated Teachers' Salaries                        | 1100 | 14,659,088.00 | 13,953,249.68 | 16,780,251.00 | 17,283,659.00 |
| Certificated Pupil Support Salaries                    | 1200 | 1,839,386.00  | 2,186,952.75  | 1,017,301.00  | 1,047,820.00  |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 1,240,731.00  | 1,160,358.49  | 1,314,260.00  | 1,353,688.00  |
| Other Certificated Salaries                            | 1900 | 51,393.00     | -             | -             | -             |
| Total, Certificated Salaries                           |      | 17,790,598.00 | 17,300,560.92 | 19,111,812.00 | 19,685,167.00 |

**2. Non-certificated Salaries**

|  |      |              |              |              |              |
|--|------|--------------|--------------|--------------|--------------|
| Non-certificated Instructional Aides' Salaries         | 2100 | 943,691.00   | 1,261,846.97 | 1,024,695.00 | 1,055,436.00 |
| Non-certificated Support Salaries                      | 2200 | 1,591,848.00 | 1,637,537.19 | 1,720,802.00 | 1,772,426.00 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 708,921.00   | 683,528.12   | 767,118.00   | 790,132.00   |
| Clerical and Office Salaries                           | 2400 | 970,521.00   | 961,961.51   | 1,049,373.00 | 1,080,854.00 |
| Other Non-certificated Salaries                        | 2900 | 236,013.00   | 67,001.48    | 254,975.00   | 262,624.00   |
| Total, Non-certificated Salaries                       |      | 4,450,994.00 | 4,611,875.27 | 4,816,963.00 | 4,961,472.00 |

**3. Employee Benefits**

|   |      |              |              |              |              |
|---|------|--------------|--------------|--------------|--------------|
| State Teachers' Retirement System, certificated   | 3101 | 2,870,657.00 | 2,988,884.53 | 3,752,071.00 | 3,864,633.00 |
| State Teachers' Retirement System, classified     | 3102 | 57,330.00    | 101,858.61   | 24,685.00    | 25,426.00    |
| Public Employees' Retirement System, certificated | 3201 | 27,740.00    | 46,105.78    | 13,550.00    | 13,957.00    |
| Public Employees' Retirement System, classified   | 3202 | 797,506.00   | 853,744.80   | 1,014,255.00 | 1,044,683.00 |
| OASDI/Medicare/Alternative, certificated          | 3301 | 271,781.00   | 265,055.70   | 279,876.00   | 288,272.00   |
| OASDI/Medicare/Alternative, classified            | 3302 | 337,908.00   | 291,260.67   | 403,336.00   | 415,436.00   |
| Health & Welfare Benefits, certificated           | 3401 | 2,888,308.00 | 2,625,571.63 | 2,977,948.00 | 2,977,948.00 |
| Health & Welfare Benefits, classified             | 3402 | 857,677.00   | 1,052,781.64 | 1,195,895.00 | 1,195,895.00 |
| State Unemployment Insurance, certificated        | 3501 | 88,722.00    | 68,098.92    | 97,190.00    | 100,106.00   |
| State Unemployment Insurance, classified          | 3502 | 22,414.00    | 15,764.36    | 24,399.00    | 25,131.00    |

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| Workers' Compensation Insurance, certificated       | 3601        | 224,262.00    | 131,782.12                | 156,994.00             | 156,994.00   |
| Workers' Compensation Insurance, classified         | 3602        | 55,374.00     | 38,451.58                 | 71,279.00              | 71,279.00  |
| OPEB, Allocated, certificated                       | 3701        | 2,365,654.00  | (4,840,919.87)            | 2,113,622.00           | 2,113,622.00   |
| OPEB, Allocated, classified                         | 3702        | 635,546.00    | (1,282,745.27)            | 527,578.00             | 527,578.00   |
| Other Benefits, classified                          | 3902        | 8,100.00      | 9,517.28                  | 8,000.00               | 8,000.00   |
| Total, Employee Benefits                            |             | 11,508,979.00 | 2,365,212.48              | 12,660,678.00          | 12,828,960.00  |
| <b>4. Books and Supplies</b>                        |             |               |                           |                        |  |
| Approved Textbooks & Core Curricula Materials       | 4100        | 269,080.00    | 257,844.47                | 718,482.00             | 718,482.00   |
| Books & Other Reference Materials                   | 4200        | 10,565.00     | 7,651.67                  | 10,882.00              | 10,882.00  |
| Materials & Supplies                                | 4300        | 31,509.00     | 59,604.40                 | 32,454.00              | 32,454.00  |
| Instructional Materials & Supplies                  | 4325        | 330,343.00    | 420,572.34                | 397,950.00             | 397,950.00   |
| Office Supplies                                     | 4330        | 90,593.00     | 95,742.74                 | 93,311.00              | 93,311.00  |
| Non Instructional Student Materials & Supplies      | 4345        | 493,110.00    | 586,828.55                | 506,915.00             | 506,915.00   |
| ASB Supplies  | 4350        |               | 74,177.27                 |                        |  |
| Noncapitalized Equipment                            | 4400        | 1,150,000.00  | 1,421,115.77              | 592,250.00             | 592,250.00   |
| Student Food Services                               | 4710        | 349,687.00    | 454,460.95                | 460,178.00             | 460,178.00   |
| Other Food  | 4720        | -             |                           | -                      | -  |
| Total, Books and Supplies                           |             | 2,724,887.00  | 3,377,998.16              | 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     | 47,043.52                 | 30,947.00              | 30,947.00  |
| Conferences and Professional Development            | 5210        | 75,000.00     | 28,277.15                 | 77,250.00              | 77,250.00  |
| Dues & Memberships                                  | 5300        | 288,597.00    | 319,294.41                | 297,255.00             | 297,255.00   |
| Insurance   | 5400        | 413,948.00    | 348,671.26                | 513,296.00             | 513,296.00   |
| Operations & Housekeeping                           | 5500        | 416,358.00    | 601,965.23                | 428,849.00             | 428,849.00   |
| Security  | 5520        | 600,000.00    | 488,954.71                | 518,000.00             | 518,000.00   |
| Rentals, Leases, & Repairs                          | 5600        |               | 19,735.87                 |                        |  |
| Equipment Leases                                    | 5605        | 100,014.00    | 51,060.96                 | 103,014.00             | 103,014.00   |
| Rent  | 5610        | 5,665.00      | 1,400.00                  | 5,835.00               | 5,835.00   |
| Repairs and Maintenance - Computers                 | 5616        | 14,110.00     | 30,003.92                 | 14,533.00              | 14,533.00  |
| Utilities   | 5620        | 671,377.00    | 709,279.13                | 691,518.00             | 691,518.00   |
| Other Rentals, Leases and Repairs 1                 | 5631        | 4,120.00      | 9,250.52                  | 4,244.00               | 4,244.00   |
| Other Services & Operating Expenses                 | 5800        | 42,925.00     | 34,892.13                 | 44,213.00              | 44,213.00  |
| Investment Taxes                                    | 5807        | 25,000.00     | 15,220.80                 | 25,750.00              | 25,750.00  |
| Investment Fees                                     | 5808        | 269,600.00    | 212,542.26                | 277,688.00             | 277,688.00   |
| Banking Fees  | 5809        | 35,000.00     | 24,159.10                 | 36,050.00              | 36,050.00  |
| Business Services                                   | 5812        | 96,000.00     | 48,000.00                 | 98,880.00              | 98,880.00  |
| Consultants - Instructional                         | 5815        | 1,451,092.00  | 1,760,551.40              | 1,494,625.00           | 1,494,625.00   |
| Consultants - Non Instructional - Custom 1          | 5820        | 647,038.00    | 1,313,630.07              | 1,066,449.00           | 1,066,449.00   |
| District Oversight Fees                             | 5824        | 358,715.00    | 357,346.00                | 391,966.00             | 391,966.00   |
| ASB Consultants                                     | 5825        |               | 4,930.00                  |                        |  |
| Field Trips Expenses                                | 5830        | 298,864.00    | 233,586.52                | 207,830.00             | 207,830.00   |
| Fines and Penalties                                 | 5833        | 515.00        |                           | 530.00                 | 530.00   |
| ASB Events or Field Trip                            | 5835        |               | 1,615.00                  |                        |  |
| Professional Development                            | 5840        | 5,000.00      | 2,251.48                  | 5,150.00               | 5,150.00   |
| Legal Fees  | 5845        | 239,476.00    | 336,651.20                | 246,660.00             | 246,660.00   |

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| Licenses and Other Fees  | 5848        | 15,450.00     | 24,691.31                 | 15,914.00              | 15,914.00  |
| Marketing and Student Recruiting   | 5851        | 90,000.00     | 50,469.43                 | 92,700.00              | 92,700.00  |
| Payroll Fees   | 5857        | 76,440.00     | 102,625.76                | 78,733.00              | 78,733.00  |
| Special Education Encroachment   | 5872        | 682,788.00    | 706,679.80                | 703,272.00             | 703,272.00   |
| Substitutes  | 5884        | 398,730.00    | 641,450.96                | 410,692.00             | 410,692.00   |
| Bad Debt Expense   | 5898        | 500.00        | 1,175.00                  | 515.00                 | 515.00   |
| Communications   | 5900        | 126,643.00    | 136,686.60                | 130,442.00             | 130,442.00   |
| Total, Services and Other Operating Expenditures   |             | 7,572,306.00  | 8,664,091.50              | 8,108,894.00           | 8,108,894.00   |
| <b>6. Capital Outlay</b><br><i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i><br><i>Depreciation Expense (for full accrual only)</i> |             |               |                           |                        |  |
| Total, Capital Outlay  | 6900        | 309,748.00    | 293,021.43                | 359,748.00             | 359,748.00   |
|  |             | 309,748.00    | 293,021.43                | 359,748.00             | 359,748.00   |
| <b>8. TOTAL EXPENDITURES</b>   |             | 44,357,512.00 | 36,612,759.76             | 47,870,517.00          | 48,756,663.00  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>  |             | 1,839,427.00  | 6,470,350.20              | 451,109.95             | 277,299.86   |
| <b>OTHER FINANCING SOURCES / USES</b>  |             |               |                           |                        |  |
| 1. Other Sources   | 8930-8979   | -             |                           | -                      | -  |
| 2. Less: Other Uses  | 7630-7699   | -             |                           | -                      | -  |
| 3. Contributions Between Unrestricted and Restricted Accounts<br><i>(must net to zero)</i>   | 8980-8999   | -             |                           | -                      | -  |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -             | -                         | -                      | -  |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |             |               |                           |                        |  |