



**REVISED PRELIMINARY OPERATIONAL BUDGET
FY 2021-2022**

REVENUES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
LOCAL CONTROL FUNDING FORMULA - LCFF				
LCFF State Aid	8011	\$ 1,549,971.00	\$ 1,928,695.00	\$ (378,724.00)
Education Protection Account	8012	88,388.00	109,788.00	(21,400.00)
In Lieu of Property Tax	8096	3,107,267.00	3,817,697.00	(710,430.00)
				-
TOTAL, LCFF ENTITLEMENT		\$ 4,745,626.00	\$ 5,856,180.00	\$ (1,110,554.00)
FEDERAL REVENUES				
Federal Impact Aid	8110	\$ 59,968.00	\$ -	\$ 59,968.00
Federal IDEA	8181	94,500.00	94,500.00	-
Special Ed - IDEA Mental Health Services	8182			-
ESSA: School Improvement Funding for LEAS	8290	111,158.00	130,733.00	(19,575.00)
Title I, Part A - Basic Grants Low-Income & Neglected	8290	148,293.00	106,625.00	41,668.00
Title II, Part A - Improving Teacher Quality Program	8290	22,880.00	14,410.00	8,470.00
Title III - Limited English Proficient Study Program	8290	6,669.00	4,576.00	2,093.00
Title IV Part A-Student Support & Academic Enrichment	8290	10,000.00	10,000.00	-
Elementary and Secondary School Emergency Relief Fund (ESSER III)	8290	262,615.00	95,979.00	166,636.00
				-
TOTAL, FEDERAL REVENUES		\$ 716,083.00	\$ 456,823.00	\$ 259,260.00
STATE REVENUES OTHER THAN LCFF				
Mandate Block Grant	8550	\$ 23,720.00	\$ 19,947.00	\$ 3,773.00
Lottery Unrestricted - Non Prop-20	8560	93,433.00	93,433.00	-
Lottery Restricted - Prop 20	8560	30,521.00	30,521.00	-
CTE - Career Technical Education Incentive Grant Program	8590	241,512.00	222,712.00	18,800.00
Special Education	8792	315,987.00	356,981.00	(40,994.00)
Special Education - Mental Health Services - Level 2	8590	80,000.00	50,000.00	30,000.00
Dispute Prevention	8590	13,375.00	-	13,375.00
Learning Recovery Funds	8590	26,300.00	-	26,300.00
Expanded Learning Opportunity (ELO) Grant	8590	229,570.00	229,570.00	-
				-
TOTAL, STATE REVENUES		\$ 1,054,418.00	\$ 1,003,164.00	\$ 51,254.00
LOCAL REVENUES				
Interest Income	8660	\$ 20,000.00	\$ 30,000.00	\$ (10,000.00)
All Other Local Revenue	8699	14,000.00	3,000.00	11,000.00
				-
TOTAL, LOCAL REVENUES		\$ 34,000.00	\$ 33,000.00	\$ 1,000.00
OTHER FINANCING SOURCES				
Other Financing Sources	8979	\$ 906,020.00	\$ -	\$ 906,020.00
				-
TOTAL, OTHER FINANCING SOURCES		\$ 906,020.00	\$ -	\$ 906,020.00
				-
TOTAL, REVENUES		\$ 7,456,147.00	\$ 7,349,167.00	\$ 106,980.00



**REVISED PRELIMINARY OPERATIONAL BUDGET
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EXPENDITURES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	\$ 2,202,844.00	\$ 2,402,544.00	\$ (199,700.00)
Certificated Pupil Support Salaries	1200	206,515.00	202,678.00	3,837.00
Certificated Supervisor & Adm. Salaries	1300	304,464.00	299,055.00	5,409.00
Other Certificated Salaries	1900	111,411.00	207,791.00	(96,380.00)
TOTAL, CERTIFICATED SALARIES		\$ 2,825,234.00	\$ 3,112,068.00	\$ (286,834.00)
CLASSIFIED SALARIES				
Classified Support Salaries	2200	\$ 15,381.00	\$ 20,508.00	\$ (5,127.00)
Classified Supervisor and Administrator Salaries	2300	77,264.00	76,264.00	1,000.00
Clerical, Technical and Office Salaries	2400	224,795.00	216,341.00	8,454.00
TOTAL, CLASSIFIED SALARIES		\$ 317,440.00	\$ 313,113.00	\$ 4,327.00
EMPLOYEE BENEFITS				
STRS Retirement	3100	\$ 480,632.00	\$ 530,032.00	\$ (49,400.00)
PERS Retirement	3200	69,202.00	67,036.00	2,166.00
Social Security/Medicare	3300	65,250.00	69,078.00	(3,828.00)
Health and Welfare	3400	841,619.00	959,151.00	(117,532.00)
Unemployment Insurance	3500	15,713.00	42,130.00	(26,417.00)
Workers Compensation	3600	33,941.00	36,992.00	(3,051.00)
TOTAL EMPLOYEE BENEFITS		\$ 1,506,357.00	\$ 1,704,419.00	\$ (198,062.00)
TOTAL PERSONNEL COST		\$ 4,649,031.00	\$ 5,129,600.00	\$ (480,569.00)

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Charter School

REVISED PRELIMINARY OPERATIONAL BUDGET FY 2021-2022

EXPENDITURES

DESCRIPTION	Account Codes	REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
BOOKS AND SUPPLIES				
Textbooks	4100	\$ 24,322.00	\$ 27,000.00	\$ (2,678.00)
Books other than Textbooks	4200	11,918.00	5,400.00	6,518.00
Instructional Materials and Supplies	4300	65,831.00	96,000.00	(30,169.00)
On Line Courses	4312	27,608.00	49,837.00	(22,229.00)
Noncapitalized Equipment	4400	29,059.00	38,400.00	(9,341.00)
Food	4700	4,800.00	3,200.00	1,600.00
TOTAL, BOOKS AND SUPPLIES		\$ 163,538.00	\$ 219,837.00	\$ (56,299.00)
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conference	5200	\$ 31,607.00	\$ 29,274.00	\$ 2,333.00
Dues and Memberships	5300	13,172.00	12,100.00	1,072.00
Liability Insurance	5400	33,444.00	35,086.00	(1,642.00)
Operations and Housekeeping Services	5500	223,281.00	145,200.00	78,081.00
Rental, Leases & Repairs	5600	244,379.00	301,470.00	(57,091.00)
Prof/Consulting Services/Oper. Expenses	5800	959,430.00	656,226.00	303,204.00
Marketing	5812	52,401.00	58,793.00	(6,392.00)
Communication	5900	70,531.00	84,900.00	(14,369.00)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		\$ 1,628,245.00	\$ 1,323,049.00	\$ 305,196.00
CAPITAL OUTLAY				
Depreciation - Building	6900	\$ 116,834.00	\$ -	\$ 116,834.00
Depreciation - Leasehold Improvements	6900	26,560.00	338,930.00	(312,370.00)
Depreciation - Equipment	6900	108,962.00	113,084.00	(4,122.00)
TOTAL, CAPITAL OUTLAY		\$ 252,356.00	\$ 452,014.00	\$ (199,658.00)
OTHER OUTGO				
Debt Service Payment - Interest (Capitalized Leases)	7438	\$ 5,777.00	\$ 4,191.00	\$ 1,586.00
TOTAL, OTHER OUTGO		\$ 5,777.00	\$ 4,191.00	\$ 1,586.00
RESERVES				
Operation Reserve (Non-Payroll Exp.)	9780	\$ 378,600.00	\$ 110,238.00	\$ 268,362.00
Reserve for Economic Uncertainties	9789	378,600.00	110,238.00	268,362.00
TOTAL, RESERVES		\$ 757,200.00	\$ 220,476.00	\$ 536,724.00
%		10.16%	3.00%	
TOTAL, EXPENDITURES		\$ 7,456,147.00	\$ 7,349,167.00	\$ 106,980.00