

Fund 09 Charter Schools Special Revenue Fund

2022-23 ESTMATED ACTUALS vs. 2022-23 UNAUDITED ACTUALS			
A. Revenues:	Variance	Variance Detail	Explanation
- LCFF Resources	95,754.00		Decrease budget to match actual prior year adjustment to LCFF Fund projections
- Federal Revenue	67,091.10		Decrease mostly due to decrease in Title I and ESSER funds projected
- Other State Revenue	(204,300.37)		Increase mostly due to final adjustment to Learning Recovery Emergency Block Grant, Arts and Music Block Grant, and Lottery projected revenues.
- Other Local Revenue	1,832.81		Decrease mostly due to the fair value of investments adjustment at year-end.
Total	(39,622.46)		
B. Expenditures:			
- Certificated Salaries	(\$65,273)		Decrease due to projected spending for vacancies, extra duty, stipends, and subs for the year.
- Classified Salaries	\$16,877		Increase mostly due to extra duty/overtime for Activity Monitors.
- Employee Benefits	(\$36,143)		Decrease due to salary projection changes noted above.
- Books & Supplies	(\$378,568)		Decrease of \$162K of ASES funding moved to cover contract expenses and \$216K related to unspent restricted funds such as ESSER, ELO, Arts&Music Block Grant, and some discretionary.
- Services & Other Operating Expenditures	\$161,286		Increase due to ASES funds to cover contract expense (Dreams for Schools Consultant) transferred from ELOP
- Capital Outlay	\$0		No Change
- Other Outgo-Transfers of Indirect Costs	(\$2,210)		Decrease due to budgeting of indirect cost
Total	(\$304,032)		
D. Other Financing Sources/Uses:			
1a) Interfund Transfers In	\$3,642		Decrease to the Special Ed expenditure projection transferred in from FD 01 (FDRES 010300) to cover the cost.
1b) Interfund Transfers Out	\$0		
Chg Beginning Fund Balance	\$0		
Chg in Net increase (Decrease) in Fund	(340,012)		
Net Chg in 22-23 Ending Fund Balance	(\$340,012)		Increase in ending fund balance as a result of spending conservatively in 2022-23