

Capitol
Income Statement
As of Jun FY2022

	Actual			YTD	Budget		
	Apr	May	Jun	Actual YTD	Approved Budget v1	Unaudited Actuals	Approved Budget v1 vs. Unaudited Actuals
SUMMARY							
Revenue							
LCFF Entitlement	356,217	196,749	837,303	2,982,341	2,924,607	2,982,341	57,734
Federal Revenue	-	4,096	109,904	146,431	161,548	146,431	(15,118)
Other State Revenues	48,425	27,798	79,716	573,245	659,701	573,245	(86,456)
Local Revenues	7,065	7,807	(7,281)	14,201	7,000	14,201	7,201
Fundraising and Grants	26,067	34,428	53,418	329,341	264,450	329,341	64,891
Total Revenue	437,775	270,878	1,073,059	4,045,559	4,017,307	4,045,559	28,253
Expenses							
Compensation and Benefits	214,572	283,798	209,716	2,732,214	2,757,503	2,732,214	25,289
Books and Supplies	3,798	2,894	5,284	119,219	144,040	119,219	24,821
Services and Other Operating Expenditures	23,552	82,170	637,064	1,123,251	1,056,681	1,123,965	(67,284)
Depreciation	1,947	1,947	4,464	25,877	30,251	25,877	4,375
Other Outflows	-	-	-	-	-	-	-
Total Expenses	243,869	370,809	856,528	4,000,561	3,988,475	4,001,275	(12,800)
Operating Income	193,906	(99,931)	216,531	44,999	28,832	44,285	15,453
Fund Balance							
Beginning Balance (Unaudited)					806,207	806,207	
Audit Adjustment					(100,139)	(100,139)	
Operating Income					28,832	44,285	
Ending Fund Balance					734,900	750,353	
Fund Balance as a % of Expenses					18%	19%	

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REVENUE							
LCFF Entitlement							
8010 Principal Apportionment	-	-	80,734	80,734	-	80,734	80,734
8011 Charter Schools General Purpose Entitlement - State Aid	112,088	196,749	(106,287)	985,744	1,249,612	985,744	(263,868)
8012 Education Protection Account Entitlement	244,129	-	498,938	1,124,029	859,609	1,124,029	264,420
8019 State Aid - Prior Years	-	-	-	-	23,000	-	(23,000)
8096 Charter Schools in Lieu of Property Taxes	-	-	363,918	791,834	792,386	791,834	(552)
SUBTOTAL - LCFF Entitlement	356,217	196,749	837,303	2,982,341	2,924,607	2,982,341	57,734
Federal Revenue							
8181 Special Education - Entitlement	-	-	62,197	62,197	63,236	62,197	(1,039)
8182 Special Education Reimbursement	-	-	3,689	3,689	16,812	3,689	(13,123)
8291 Title I	-	-	7,891	24,444	24,564	24,444	(120)
8292 Title II	-	-	2,787	5,501	5,437	5,501	64
8294 Title IV	-	-	5,000	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	3,482	28,340	40,000	40,000	40,000	-
8297 PY Federal - Not Accrued	-	-	-	(14)	1,500	(14)	(1,514)
8299 PPP Forgiveness	-	614	-	614	-	614	614
SUBTOTAL - Federal Revenue	-	4,096	109,904	146,431	161,548	146,431	(15,118)
Other State Revenue							
8311 AB/SB 86	-	-	34,554	105,543	155,446	105,543	(49,903)
8319 Other State Apportionments - Prior Years	-	-	-	820	1,000	820	(180)
8381 Special Education - Entitlement (State)	21,085	21,085	25,327	226,727	232,768	226,727	(6,041)
8382 Special Education Reimbursement (State)	2,212	2,212	(25,847)	22,282	63,096	22,282	(40,814)
8550 Mandated Cost Reimbursements	-	-	-	5,457	5,457	5,457	(0)
8560 State Lottery Revenue	20,627	-	42,699	86,741	76,394	86,741	10,347
8590 All Other State Revenue	-	-	(6,018)	75,675	75,539	75,675	136
8593 Other State Revenue 3	4,500	4,500	9,000	50,000	50,000	50,000	-
SUBTOTAL - Other State Revenue	48,425	27,798	79,716	573,245	659,701	573,245	(86,456)
Local Revenue							
8699 All Other Local Revenue	-	7,591	-	14,201	7,000	14,201	7,201
SUBTOTAL - Local Revenue	7,065	7,807	(7,281)	14,201	7,000	14,201	7,201
Fundraising and Grants							
8802 Fundraising General	221	-	35,374	39,211	19,000	39,211	20,211
8803 Field Trip Fundraising	425	-	-	425	-	425	425
8811 Club M Revenue	25,422	34,428	18,044	289,705	245,450	289,705	44,255
SUBTOTAL - Fundraising and Grants	26,067	34,428	53,418	329,341	264,450	329,341	64,891
TOTAL REVENUE	437,775	270,878	1,073,059	4,045,559	4,017,307	4,045,559	28,253

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EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	91,651	110,191	2,576	990,871	1,009,085	990,871	18,215
1103 Certificated Substitute Pay	882	1,446	(2,370)	10,102	20,520	10,102	10,418
1148 Teacher - Special Ed	17,506	20,256	-	171,768	168,759	171,768	(3,009)
1300 Certificated Supervisor & Administrator Salaries	16,757	20,407	14,728	199,414	193,280	199,414	(6,134)
1930 Certificated Counselors Salaries	5,125	5,980	5,125	61,204	55,224	61,204	(5,980)
SUBTOTAL - Certificated Salaries	131,920	158,280	20,058	1,433,359	1,446,868	1,433,359	13,509
Classified Salaries							
2100 Classified Teaching Assistant Salaries	23,911	35,076	29,495	290,037	271,830	290,037	(18,207)
2200 Classified Special Ed Salaries	19,632	25,126	(2,838)	200,950	205,371	200,950	4,420
2201 Classified SpEd Teaching Assistants Salaries	6,622	9,875	3,353	106,108	119,419	106,108	13,311
2400 Classified Clerical & Office Salaries	10,009	14,242	12,447	129,549	120,270	129,549	(9,278)
2905 Club M Salaries	4,947	14,794	14,609	100,249	78,824	100,249	(21,425)
SUBTOTAL - Classified Salaries	65,121	99,112	57,066	826,893	795,714	826,893	(31,179)
Employee Benefits							
3100 STRS	18,577	23,773	3,991	220,247	242,903	220,247	22,656
3300 OASDI-Medicare-Alternative	6,404	9,790	3,332	80,821	81,852	80,821	1,031
3400 Health & Welfare Benefits	(8,586)	(8,644)	101,276	132,960	150,150	132,960	17,190
3500 Unemployment Insurance	958	1,262	296	10,885	11,469	10,885	584
3600 Workers Comp Insurance	-	-	23,547	23,547	23,547	23,547	(0)
3900 Other Employee Benefits	177	225	150	3,502	5,000	3,502	1,498
SUBTOTAL - Employee Benefits	17,531	26,407	132,592	471,962	514,921	471,962	42,959
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	120	29	-	21,975	23,453	21,975	1,478
4300 Materials & Supplies	2,162	2,474	2,968	56,425	52,000	56,425	(4,425)
4320 Educational Software	-	-	-	9,848	17,219	9,848	7,371
4325 SpEd Materials & Supplies	350	-	-	3,443	5,000	3,443	1,557
4330 Office Supplies	366	242	744	3,510	3,500	3,510	(10)
4340 Montessori Materials	-	-	-	2,522	3,000	2,522	478
4350 Other Supplies & Materials	-	-	-	1,313	2,000	1,313	687

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4352 Club M Supplies	777	-	745	6,435	8,755	6,435	2,320
4400 Noncapitalized Equipment	-	-	-	-	12,000	-	12,000
4420 Computers: individual items less than \$5k	23	148	63	12,984	15,000	12,984	2,016
4710 Student Food Services	-	-	544	544	2,113	544	1,569
4720 Staff Meals and Events	-	-	220	220	-	220	(220)
SUBTOTAL - Books and Supplies	3,798	2,894	5,284	119,219	144,040	119,219	24,821
Services & Other Operating Expenses							
5100 Subagreements for Services	8,198	20,538	24,782	133,183	101,520	133,183	(31,663)
5200 Travel & Conferences	518	966	5,072	10,777	9,250	10,777	(1,527)
5300 Dues & Memberships	-	4,373	-	11,732	7,757	11,732	(3,975)
5515 Janitorial, Gardening Services & Supplies	11,096	12,972	23,201	140,608	116,125	140,608	(24,484)
5535 Utilities (General)	126	4,931	126	39,973	48,600	39,973	8,627
5605 Equipment Leases	1,447	764	1,198	9,293	12,240	9,293	2,947
5610 Rent	16,010	8,655	-	118,575	103,866	118,575	(14,710)
5615 Repairs and Maintenance - Building	-	-	-	832	2,000	832	1,168
5803 Accounting Fees	-	-	-	-	4,706	-	4,706
5808 Current Year CAC Expense	2,643	(43,804)	51,732	0	-	0	(0)
5809 Banking Fees	-	1,305	-	2,569	-	2,569	(2,569)
5812 Business Services	3,465	3,465	3,465	41,796	42,985	41,796	1,188
5824 District Oversight Fees	-	-	29,246	29,246	29,246	29,246	-
5827 PPE and Testing	-	-	-	7,371	7,371	7,371	-
5833 Fines and Penalties	173	-	49	222	-	222	(222)
5848 Licenses and Other Fees	-	-	-	1,500	3,000	1,500	1,500
5851 Marketing and Student Recruiting	-	-	-	2,759	3,289	2,759	531
5857 Payroll Fees	502	590	474	6,385	6,000	6,385	(385)
5858 CMO Fees Expense	-	-	484,503	484,503	473,402	485,217	(11,814)
5861 Prior Yr Exp (not accrued)	(27,389)	48,118	-	20,861	1,000	20,861	(19,861)
5863 Professional Development	-	14,100	12,124	39,975	28,562	39,975	(11,413)
5875 Staff Recruiting	-	-	-	-	500	-	500
5880 Student Health Services	-	3,600	-	4,488	-	4,488	(4,488)
5881 Student Information System	-	-	-	2,222	2,500	2,222	278
5887 Technology Services	5,170	-	239	5,459	5,220	5,459	(239)
5898 Bad Debt Expense	-	1,417	-	1,416	-	1,416	(1,416)
5899 Miscellaneous Operating Expenses	1,424	-	-	3,961	45,492	3,961	41,531
5900 Communications	168	179	837	2,671	1,350	2,671	(1,321)
5915 Postage and Delivery	-	-	15	875	700	875	(175)
SUBTOTAL - Services & Other Operating Exp.	23,552	82,170	637,064	1,123,251	1,056,681	1,123,965	(67,284)

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Capital Outlay & Depreciation							
6900 Depreciation	1,947	1,947	4,464	25,877	30,251	25,877	4,375
SUBTOTAL - Capital Outlay & Depreciation	1,947	1,947	4,464	25,877	30,251	25,877	4,375
Other Outflows							
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-
TOTAL EXPENSES	243,869	370,809	856,528	4,000,561	3,988,475	4,001,275	(12,800)