

**Capitol**  
**Income Statement**  
**As of Feb FY2021**

	Actual			YTD	Budget							
	Dec	Jan	Feb		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>SUMMARY</b>												
<b>Revenue</b>												
LCFF Entitlement	130,155	278,247	134,101	1,386,253	2,728,375	2,734,933	2,738,879	3,946	10,504	1,352,626	51%	
Federal Revenue	7,406	44,269	-	207,571	768,862	758,219	758,219	-	(10,643)	550,648	27%	
Other State Revenues	17,672	59,269	-	188,970	288,223	335,114	475,067	139,953	186,844	286,096	40%	
Local Revenues	-	176	43,995	44,650	-	-	43,995	43,995	43,995	(655)	101%	
Fundraising and Grants	-	-	208	588	-	380	588	208	588	0	100%	
<b>Total Revenue</b>	<b>155,233</b>	<b>381,962</b>	<b>178,304</b>	<b>1,828,032</b>	<b>3,785,460</b>	<b>3,828,646</b>	<b>4,016,748</b>	<b>188,102</b>	<b>231,288</b>	<b>2,188,716</b>	<b>46%</b>	
<b>Expenses</b>												
Compensation and Benefits	214,320	211,726	218,778	1,648,348	2,578,187	2,554,112	2,470,616	83,497	107,571	822,267	67%	
Books and Supplies	105	10,840	2,334	100,990	139,692	139,692	223,664	(83,972)	(83,972)	122,674	45%	
Services and Other Operating Expenditures	21,551	202,527	15,879	373,954	702,746	767,622	768,614	(992)	(65,868)	394,660	49%	
Depreciation	11,438	1,906	1,906	15,251	22,597	42,110	42,110	-	(19,513)	26,859	36%	
Other Outflows	-	-	-	467	-	-	-	-	-	(467)		
<b>Total Expenses</b>	<b>247,414</b>	<b>426,998</b>	<b>238,896</b>	<b>2,139,010</b>	<b>3,443,222</b>	<b>3,503,537</b>	<b>3,505,004</b>	<b>(1,467)</b>	<b>(61,782)</b>	<b>1,365,994</b>	<b>61%</b>	
<b>Operating Income</b>	<b>(92,181)</b>	<b>(45,037)</b>	<b>(60,592)</b>	<b>(310,977)</b>	<b>342,238</b>	<b>325,110</b>	<b>511,744</b>	<b>186,635</b>	<b>169,506</b>	<b>822,722</b>		
<b>Fund Balance</b>												
Beginning Balance (Unaudited)					488,284	335,445	335,445					
Operating Income					342,238	325,110	511,744					
<b>Ending Fund Balance</b>					<b>830,522</b>	<b>660,555</b>	<b>847,189</b>					
Fund Balance as a % of Expenses					24%	19%	24%					

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<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
K-3					192	175	175	-	(17)			
4-6					128	119	119	-	(9)			
7-8					30	38	38	-	8			
<b>Total Enrolled</b>					<b>350</b>	<b>332</b>	<b>332</b>	-	(18)			
<b>ADA %</b>												
K-3					86.6%	95.5%	95.5%	0.0%	8.9%			
4-6					88.5%	95.5%	95.5%	0.0%	7.1%			
7-8					119.7%	95.5%	95.5%	0.0%	-24.2%			
<b>Average ADA %</b>					<b>90.1%</b>	<b>95.5%</b>	<b>95.5%</b>	<b>0.0%</b>	<b>5.4%</b>			
<b>ADA</b>												
K-3					166.21	167.10	167.10	-	0.89			
4-6					113.27	113.70	113.70	-	0.43			
7-8					35.91	36.30	36.30	-	0.39			
<b>Total ADA</b>					<b>315.39</b>	<b>317.10</b>	<b>317.10</b>	-	1.71			

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	130,155	130,155	130,155	795,393	1,639,249	1,401,617	1,401,617	-	(237,632)	606,224	57%
8012	Education Protection Account Entitlement	-	148,092	-	296,184	413,229	595,579	595,579	-	182,350	299,395	50%
8019	State Aid - Prior Years	-	-	3,946	3,946	-	-	3,946	3,946	3,946	-	100%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	290,730	675,897	737,736	737,736	-	61,840	447,006	39%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>130,155</b>	<b>278,247</b>	<b>134,101</b>	<b>1,386,253</b>	<b>2,728,375</b>	<b>2,734,933</b>	<b>2,738,879</b>	<b>3,946</b>	<b>10,504</b>	<b>1,352,626</b>	<b>51%</b>
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	-	-	-	59,574	59,609	59,609	-	35	59,609	0%
8182	Special Education Reimbursement	-	-	-	-	-	3,621	3,621	-	3,621	3,621	0%
8290	CARES Funding	-	40,329	-	186,221	-	186,221	186,221	-	186,221	-	100%
8291	Title I	7,406	-	-	13,524	24,886	24,332	24,332	-	(554)	10,808	56%
8292	Title II	-	1,436	-	2,822	6,338	5,744	5,744	-	(594)	2,922	49%
8294	Title IV	-	2,500	-	5,000	-	10,000	10,000	-	10,000	5,000	50%
8296	CARES ESSER and LLM	-	-	-	-	209,375	-	-	-	(209,375)	-	-
8297	PY Federal - Not Accrued	-	4	-	4	-	4	4	-	4	-	100%
8299	PPP Forgiveness	-	-	-	-	468,689	468,689	468,689	-	-	468,689	0%
<b>SUBTOTAL - Federal Revenue</b>		<b>7,406</b>	<b>44,269</b>	<b>-</b>	<b>207,571</b>	<b>768,862</b>	<b>758,219</b>	<b>758,219</b>	<b>-</b>	<b>(10,643)</b>	<b>550,648</b>	<b>27%</b>
<b>Other State Revenue</b>												
8311	AB/SB 86	-	-	-	-	-	-	139,953	139,953	139,953	139,953	0%
8319	Other State Apportionments - Prior Years	-	23,921	-	23,921	-	23,921	23,921	-	23,921	(0)	100%
8381	Special Education - Entitlement (State)	17,672	17,672	-	108,603	197,119	197,119	197,119	-	-	88,516	55%
8382	Special Education Reimbursement (State)	-	-	-	10,181	20,234	20,239	20,239	-	5	10,058	50%
8550	Mandated Cost Reimbursements	-	-	-	5,317	5,317	5,317	5,317	-	-	0	100%
8560	State Lottery Revenue	-	17,676	-	17,676	65,553	65,246	65,246	-	(307)	47,570	27%
8590	CARES Funding	-	-	-	23,272	-	23,272	23,272	-	23,272	-	100%
<b>SUBTOTAL - Other State Revenue</b>		<b>17,672</b>	<b>59,269</b>	<b>-</b>	<b>188,970</b>	<b>288,223</b>	<b>335,114</b>	<b>475,067</b>	<b>139,953</b>	<b>186,844</b>	<b>286,096</b>	<b>40%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	-	-	43,995	43,995	-	-	43,995	43,995	43,995	(0)	100%
8999	Uncategorized Revenue	-	176	-	655	-	-	-	-	-	(655)	-
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>176</b>	<b>43,995</b>	<b>44,650</b>	<b>-</b>	<b>-</b>	<b>43,995</b>	<b>43,995</b>	<b>43,995</b>	<b>(655)</b>	<b>101%</b>
<b>Fundraising and Grants</b>												
8802	Fundraising General	-	-	-	380	-	380	380	-	380	(0)	100%
8803	Field Trip Fundraising	-	-	208	208	-	-	208	208	208	0	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>-</b>	<b>-</b>	<b>208</b>	<b>588</b>	<b>-</b>	<b>380</b>	<b>588</b>	<b>208</b>	<b>588</b>	<b>0</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>155,233</b>	<b>381,962</b>	<b>178,304</b>	<b>1,828,032</b>	<b>3,785,460</b>	<b>3,828,646</b>	<b>4,016,748</b>	<b>188,102</b>	<b>231,288</b>	<b>2,188,716</b>	<b>46%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	113,326	109,078	109,499	793,868	1,147,500	1,145,500	1,145,500	-	2,000	351,632	69%
1103	Certificated Substitute Pay	-	-	-	-	-	2,305	2,305	-	(2,305)	2,305	0%
1148	Teacher - Special Ed	12,469	12,403	12,907	87,145	125,940	124,863	124,863	-	1,077	37,718	70%
1300	Certificated Supervisor & Administrator Salaries	15,900	15,900	15,900	127,220	191,280	191,280	191,280	-	-	64,060	67%
1930	Certificated Counselors Salaries	-	-	-	9,481	43,800	12,520	12,520	-	31,280	3,039	76%
<b>SUBTOTAL - Certificated Salaries</b>		<b>141,695</b>	<b>137,381</b>	<b>138,306</b>	<b>1,017,714</b>	<b>1,508,520</b>	<b>1,476,468</b>	<b>1,476,468</b>	<b>-</b>	<b>32,052</b>	<b>458,754</b>	<b>69%</b>
<b>Classified Salaries</b>												
2100	Classified Teaching Assistant Salaries	14,444	12,351	17,457	119,341	230,419	208,069	195,615	12,454	34,804	76,274	61%
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	3,465	3,290	6,290	6,290	-	(3,000)	2,825	55%
2200	Classified Special Ed Salaries	10,661	10,371	13,699	89,968	60,556	126,493	126,493	-	(65,937)	36,525	71%
2201	Classified SpEd Teaching Assistants Salaries	6,780	6,251	9,944	51,074	126,131	82,262	82,262	-	43,869	31,188	62%
2400	Classified Clerical & Office Salaries	9,039	9,589	10,429	78,045	118,355	118,115	118,115	-	240	40,070	66%
2905	Club M Salaries	3,491	4,295	4,280	33,658	34,174	34,176	46,715	(12,539)	(12,541)	13,058	72%
<b>SUBTOTAL - Classified Salaries</b>		<b>44,415</b>	<b>42,857</b>	<b>55,809</b>	<b>375,551</b>	<b>572,924</b>	<b>575,405</b>	<b>575,491</b>	<b>(86)</b>	<b>(2,566)</b>	<b>199,939</b>	<b>65%</b>
<b>Employee Benefits</b>												
3100	STRS	20,806	21,892	22,007	155,034	243,626	238,450	238,450	-	5,176	83,415	65%
3300	OASDI-Medicare-Alternative	5,688	5,576	6,496	45,170	65,702	65,427	65,434	(7)	268	20,264	69%
3400	Health & Welfare Benefits	(1,306)	3,491	(4,276)	43,923	147,562	156,598	80,598	76,000	66,964	36,675	54%
3500	Unemployment Insurance	2	129	36	217	11,753	9,064	5,578	3,486	6,175	5,361	4%
3600	Workers Comp Insurance	2,521	-	-	7,289	28,100	27,700	23,598	4,103	4,502	16,309	31%
3900	Other Employee Benefits	500	400	400	3,450	-	5,000	5,000	-	(5,000)	1,550	69%
<b>SUBTOTAL - Employee Benefits</b>		<b>28,210</b>	<b>31,488</b>	<b>24,663</b>	<b>255,083</b>	<b>496,743</b>	<b>502,239</b>	<b>418,657</b>	<b>83,582</b>	<b>78,086</b>	<b>163,574</b>	<b>61%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	-	8,280	-	23,861	28,192	28,192	28,192	-	-	4,331	85%
4300	Materials & Supplies	97	2,559	1,463	8,046	31,740	20,010	19,797	213	11,943	11,751	41%
4320	Educational Software	-	-	-	16,209	5,000	16,210	16,210	-	(11,210)	1	100%
4330	Office Supplies	8	-	145	4,908	11,000	11,000	11,000	-	-	6,092	45%
4340	Montessori Materials	-	-	-	353	3,000	3,000	3,000	-	-	2,647	12%
4350	Other Supplies & Materials	-	-	153	1,160	1,500	1,500	1,500	-	-	340	77%
4352	Club M Supplies	-	-	-	30	-	30	30	-	(30)	0	99%
4370	One-Time Funding Expense	-	-	-	-	-	-	83,972	(83,972)	(83,972)	83,972	0%
4400	Noncapitalized Equipment	-	-	360	15,170	37,412	26,832	26,832	-	10,580	11,662	57%
4420	Computers: individual items less than \$5k	-	-	212	31,131	19,848	30,918	31,131	(213)	(11,283)	0	100%
4710	Student Food Services	-	-	-	123	2,000	2,000	2,000	-	-	1,877	6%
<b>SUBTOTAL - Books and Supplies</b>		<b>105</b>	<b>10,840</b>	<b>2,334</b>	<b>100,990</b>	<b>139,692</b>	<b>139,692</b>	<b>223,664</b>	<b>(83,972)</b>	<b>(83,972)</b>	<b>122,674</b>	<b>45%</b>
<b>Services &amp; Other Operating Expenses</b>												
5100	Subagreements for Services	875	150	50	8,750	-	8,800	8,800	-	(8,800)	50	99%
5300	Dues & Memberships	-	990	-	5,266	7,605	7,605	7,605	-	-	2,339	69%
5500	Operations & Housekeeping	-	-	-	-	68,537	53,537	53,537	-	15,000	53,537	0%
5515	Janitorial, Gardening Services & Supplies	8,201	5,940	5,474	46,094	43,444	58,444	58,444	-	(15,000)	12,350	79%
5535	Utilities (General)	-	316	120	436	20,000	20,000	20,000	-	-	19,564	2%
5605	Equipment Leases	735	610	(554)	5,194	12,000	12,000	12,000	-	-	6,806	43%
5610	Rent	6,658	13,316	6,658	59,922	80,000	80,000	80,000	-	-	20,078	75%
5615	Repairs and Maintenance - Building	-	402	59	461	2,000	17,000	17,000	-	(15,000)	16,539	3%

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5800 Other Services & Operating Expenses	-	-	-	1,996	33,213	33,213	33,213	-	-	31,217	6%
5803 Accounting Fees	-	1,328	-	3,581	-	4,614	4,614	-	(4,614)	1,033	78%
5804 Club M Reimbursements	-	-	-	3,462	-	3,462	3,462	-	(3,462)	0	100%
5812 Business Services	3,373	3,373	3,373	28,822	42,325	42,171	42,171	-	154	13,349	68%
5824 District Oversight Fees	-	-	-	-	27,284	27,349	27,389	(39)	(105)	27,389	0%
5827 PPE and Testing	-	-	-	-	-	6,550	6,550	-	(6,550)	6,550	0%
5843 Interest - Loans Less than 1 Year	-	-	-	-	-	7,000	-	7,000	-	-	-
5851 Marketing and Student Recruiting	-	-	-	-	-	3,193	3,193	-	(3,193)	3,193	0%
5857 Payroll Fees	483	350	307	2,896	3,675	3,675	3,675	-	-	779	79%
5858 CMO Fees Expense	-	168,775	-	168,775	345,163	338,502	345,694	(7,192)	(530)	176,919	49%
5861 Prior Yr Exp (not accrued)	(1,563)	369	345	(259)	-	(973)	(259)	(714)	259	0	100%
5863 Professional Development	-	5,966	-	33,833	16,500	33,833	33,833	-	(17,333)	1	100%
5881 Student Information System	-	-	-	-	-	2,969	2,969	-	(2,969)	2,969	0%
5887 Technology Services	-	-	-	917	-	917	917	-	(917)	-	100%
5898 Bad Debt Expense	-	409	-	409	-	409	409	-	(409)	0	100%
5900 Communications	2,755	232	-	3,010	1,000	3,010	3,010	-	(2,010)	(0)	100%
5915 Postage and Delivery	35	-	47	389	-	342	389	(47)	(389)	(0)	100%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>21,551</b>	<b>202,527</b>	<b>15,879</b>	<b>373,954</b>	<b>702,746</b>	<b>767,622</b>	<b>768,614</b>	<b>(992)</b>	<b>(65,868)</b>	<b>394,660</b>	<b>49%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	11,438	1,906	1,906	15,251	22,597	42,110	42,110	-	(19,513)	26,859	36%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>11,438</b>	<b>1,906</b>	<b>1,906</b>	<b>15,251</b>	<b>22,597</b>	<b>42,110</b>	<b>42,110</b>	<b>-</b>	<b>(19,513)</b>	<b>26,859</b>	<b>36%</b>
<b>Other Outflows</b>											
7999 Uncategorized Expense	-	-	-	467	-	-	-	-	-	(467)	
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(467)</b>	
<b>TOTAL EXPENSES</b>	<b>247,414</b>	<b>426,998</b>	<b>238,896</b>	<b>2,139,010</b>	<b>3,443,222</b>	<b>3,503,537</b>	<b>3,505,004</b>	<b>(1,467)</b>	<b>(61,782)</b>	<b>1,365,994</b>	<b>61%</b>