

**Capitol  
Income Statement  
As of Apr FY2022**

	Actual			YTD		Budget				
	Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
<b>SUMMARY</b>										
<b>Revenue</b>										
LCFF Entitlement	108,432	302,569	356,217	1,971,196	2,924,607	2,924,607	-	953,411	67%	
Federal Revenue	12,912	174	-	32,431	161,548	161,548	-	129,118	20%	
Other State Revenues	120,254	27,798	48,425	465,732	617,404	659,701	42,297	193,969	71%	
Local Revenues	(20,392)	(26,840)	7,065	13,676	7,000	7,000	-	(6,676)	195%	
Fundraising and Grants	19,218	56,036	26,067	241,495	264,450	264,450	-	22,955	91%	
<b>Total Revenue</b>	<b>240,424</b>	<b>359,737</b>	<b>437,775</b>	<b>2,724,529</b>	<b>3,975,010</b>	<b>4,017,307</b>	<b>42,297</b>	<b>1,292,777</b>	<b>68%</b>	
<b>Expenses</b>										
Compensation and Benefits	235,873	249,174	214,572	2,238,700	2,716,833	2,757,503	(40,670)	518,803	81%	
Books and Supplies	6,446	8,703	3,798	121,444	144,040	144,040	-	22,596	84%	
Services and Other Operating Expenditures	39,242	53,068	50,941	431,406	1,040,276	1,056,681	(16,404)	625,275	41%	
Depreciation	1,947	1,947	1,947	19,466	30,251	30,251	-	10,785	64%	
Other Outflows	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>283,507</b>	<b>312,891</b>	<b>271,257</b>	<b>2,811,016</b>	<b>3,931,401</b>	<b>3,988,475</b>	<b>(57,074)</b>	<b>1,177,459</b>	<b>70%</b>	
<b>Operating Income</b>	<b>(43,083)</b>	<b>46,846</b>	<b>166,517</b>	<b>(86,486)</b>	<b>43,609</b>	<b>28,832</b>	<b>(14,777)</b>	<b>115,318</b>		
<b>Fund Balance</b>										
Beginning Balance (Unaudited)					806,207	806,207				
Audit Adjustment					(100,139)	(100,139)				
Operating Income					43,609	28,832				
<b>Ending Fund Balance</b>					<b>749,677</b>	<b>734,900</b>				
Fund Balance as a % of Expenses					19%	18%				

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<b>KEY ASSUMPTIONS</b>									
<b>Enrollment Summary</b>									
K-3					174	174	-		
4-6					121	121	-		
7-8					47	47	-		
<b>Total Enrolled</b>					<b>342</b>	<b>342</b>	-		
<b>ADA %</b>									
K-3					93.9%	93.9%	0.0%		
4-6					93.4%	93.4%	0.0%		
7-8					94.6%	94.6%	0.0%		
<b>Average ADA %</b>					<b>93.8%</b>	<b>93.8%</b>	<b>0.0%</b>		
<b>ADA</b>									
K-3					163.37	163.37	-		
4-6					112.97	112.97	-		
7-8					44.46	44.46	-		
<b>Total ADA</b>					<b>320.80</b>	<b>320.80</b>	-		

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<b>REVENUE</b>									
<b>LCFF Entitlement</b>									
8011 Charter Schools General Purpose Entitlement - State Aid	108,432	112,088	112,088	895,282	1,249,612	1,249,612	-	354,330	72%
8012 Education Protection Account Entitlement	-	190,481	244,129	625,091	859,609	859,609	-	234,518	73%
8019 State Aid - Prior Years	-	-	-	22,907	23,000	23,000	-	93	100%
8096 Charter Schools in Lieu of Property Taxes	-	-	-	427,916	792,386	792,386	-	364,470	54%
<b>SUBTOTAL - LCFF Entitlement</b>	<b>108,432</b>	<b>302,569</b>	<b>356,217</b>	<b>1,971,196</b>	<b>2,924,607</b>	<b>2,924,607</b>	<b>-</b>	<b>953,411</b>	<b>67%</b>
<b>Federal Revenue</b>									
8181 Special Education - Entitlement	-	-	-	-	63,236	63,236	-	63,236	0%
8182 Special Education Reimbursement	-	-	-	-	16,812	16,812	-	16,812	0%
8290 CARES Funding	-	-	-	-	-	-	-	-	-
8291 Title I	10,412	-	-	16,553	24,564	24,564	-	8,011	67%
8292 Title II	-	1,355	-	2,714	5,437	5,437	-	2,723	50%
8294 Title IV	2,500	-	-	5,000	10,000	10,000	-	5,000	50%
8296 CARES ESSER and LLM	-	-	-	8,178	40,000	40,000	-	31,822	20%
8297 PY Federal - Not Accrued	-	(1,181)	-	(14)	1,500	1,500	-	1,514	-1%
<b>SUBTOTAL - Federal Revenue</b>	<b>12,912</b>	<b>174</b>	<b>-</b>	<b>32,431</b>	<b>161,548</b>	<b>161,548</b>	<b>-</b>	<b>129,118</b>	<b>20%</b>
<b>Other State Revenue</b>									
8311 AB/SB 86	-	-	-	59,928	155,446	155,446	-	95,518	39%
8319 Other State Apportionments - Prior Years	-	-	-	820	1,000	1,000	-	180	82%
8381 Special Education - Entitlement (State)	-	21,085	21,085	180,315	232,768	232,768	-	52,454	77%
8382 Special Education Reimbursement (State)	-	2,212	2,212	45,917	63,096	63,096	-	17,179	73%
8550 Mandated Cost Reimbursements	-	-	-	5,457	5,457	5,457	-	0	100%
8560 State Lottery Revenue	-	-	20,627	44,042	76,394	76,394	-	32,352	58%
8590 All Other State Revenue	92,754	-	-	92,754	83,242	75,539	(7,703)	(17,215)	123%
8593 Other State Revenue 3	27,500	4,500	4,500	36,500	-	50,000	50,000	13,500	73%
<b>SUBTOTAL - Other State Revenue</b>	<b>120,254</b>	<b>27,798</b>	<b>48,425</b>	<b>465,732</b>	<b>617,404</b>	<b>659,701</b>	<b>42,297</b>	<b>193,969</b>	<b>71%</b>
<b>Local Revenue</b>									
8699 All Other Local Revenue	-	-	-	6,611	7,000	7,000	-	389	94%
8999 Uncategorized Revenue	(20,392)	(26,840)	7,065	7,065	-	-	-	(7,065)	-
<b>SUBTOTAL - Local Revenue</b>	<b>(20,392)</b>	<b>(26,840)</b>	<b>7,065</b>	<b>13,676</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>(6,676)</b>	<b>195%</b>
<b>Fundraising and Grants</b>									
8802 Fundraising General	-	3,378	221	3,837	19,000	19,000	-	15,163	20%
8803 Field Trip Fundraising	-	-	425	425	-	-	-	(425)	-
8811 Club M Revenue	19,218	52,658	25,422	237,233	245,450	245,450	-	8,217	97%
<b>SUBTOTAL - Fundraising and Grants</b>	<b>19,218</b>	<b>56,036</b>	<b>26,067</b>	<b>241,495</b>	<b>264,450</b>	<b>264,450</b>	<b>-</b>	<b>22,955</b>	<b>91%</b>
<b>TOTAL REVENUE</b>	<b>240,424</b>	<b>359,737</b>	<b>437,775</b>	<b>2,724,529</b>	<b>3,975,010</b>	<b>4,017,307</b>	<b>42,297</b>	<b>1,292,777</b>	<b>68%</b>

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<b>EXPENSES</b>										
<b>Compensation &amp; Benefits</b>										
<b>Certificated Salaries</b>										
1100	Teachers Salaries	99,168	96,894	91,651	878,104	987,085	1,009,085	(22,000)	130,981	87%
1103	Certificated Substitute Pay	1,850	1,803	882	11,026	20,520	20,520	-	9,494	54%
1148	Teacher - Special Ed	17,451	17,376	17,506	151,512	168,759	168,759	-	17,247	90%
1300	Certificated Supervisor & Administrator Salaries	16,357	16,057	16,757	164,280	193,280	193,280	-	29,000	85%
1930	Certificated Counselors Salaries	5,125	5,125	5,125	50,099	55,224	55,224	-	5,125	91%
<b>SUBTOTAL - Certificated Salaries</b>		<b>139,950</b>	<b>137,255</b>	<b>131,920</b>	<b>1,255,021</b>	<b>1,424,868</b>	<b>1,446,868</b>	<b>(22,000)</b>	<b>191,848</b>	<b>87%</b>
<b>Classified Salaries</b>										
2100	Classified Teaching Assistant Salaries	28,932	35,389	23,911	225,467	256,830	271,830	(15,000)	46,363	83%
2103	Outdoor Learning & Library Specialists Salaries	(45)	-	-	-	-	-	-	-	-
2200	Classified Special Ed Salaries	20,341	20,979	19,632	178,662	205,371	205,371	-	26,709	87%
2201	Classified SpEd Teaching Assistants Salaries	11,901	11,715	6,622	92,880	119,419	119,419	-	26,539	78%
2202	CAT Classified SpEd Salaries	-	-	-	-	-	-	-	-	-
2400	Classified Clerical & Office Salaries	11,176	12,691	10,009	102,860	120,270	120,270	-	17,411	86%
2905	Club M Salaries	6,906	7,649	4,947	70,846	78,824	78,824	-	7,978	90%
<b>SUBTOTAL - Classified Salaries</b>		<b>79,211</b>	<b>88,422</b>	<b>65,121</b>	<b>670,715</b>	<b>780,714</b>	<b>795,714</b>	<b>(15,000)</b>	<b>124,999</b>	<b>84%</b>
<b>Employee Benefits</b>										
3100	STRS	16,986	22,800	18,577	192,483	241,088	242,903	(1,815)	50,420	79%
3300	OASDI-Medicare-Alternative	7,872	8,466	6,404	67,699	80,385	81,852	(1,467)	14,153	83%
3400	Health & Welfare Benefits	(9,513)	(9,170)	(8,586)	40,328	150,150	150,150	-	109,822	27%
3500	Unemployment Insurance	1,066	1,101	958	9,327	11,469	11,469	-	2,142	81%
3600	Workers Comp Insurance	-	-	-	-	23,159	23,547	(389)	23,547	0%
3900	Other Employee Benefits	300	300	177	3,127	5,000	5,000	-	1,873	63%
<b>SUBTOTAL - Employee Benefits</b>		<b>16,711</b>	<b>23,496</b>	<b>17,531</b>	<b>312,964</b>	<b>511,251</b>	<b>514,921</b>	<b>(3,670)</b>	<b>201,957</b>	<b>61%</b>
<b>Books &amp; Supplies</b>										
4100	Approved Textbooks & Core Curricula Materials	212	136	120	21,946	23,453	23,453	-	1,507	94%
4300	Materials & Supplies	3,942	5,795	2,162	50,982	52,000	52,000	-	1,018	98%
4320	Educational Software	8	2,594	-	9,848	17,219	17,219	-	7,371	57%
4325	SpEd Materials & Supplies	-	-	350	3,443	5,000	5,000	-	1,557	69%
4330	Office Supplies	768	-	366	2,524	3,500	3,500	-	976	72%
4340	Montessori Materials	-	-	-	2,522	3,000	3,000	-	478	84%
4350	Other Supplies & Materials	681	521	-	1,313	2,000	2,000	-	687	66%
4352	Club M Supplies	154	-	777	5,689	8,755	8,755	-	3,066	65%
4400	Noncapitalized Equipment	-	-	-	10,403	12,000	12,000	-	1,597	87%
4420	Computers: individual items less than \$5k	680	(342)	23	12,773	15,000	15,000	-	2,227	85%
4710	Student Food Services	-	-	-	-	2,113	2,113	-	2,113	0%
<b>SUBTOTAL - Books and Supplies</b>		<b>6,446</b>	<b>8,703</b>	<b>3,798</b>	<b>121,444</b>	<b>144,040</b>	<b>144,040</b>	<b>-</b>	<b>22,596</b>	<b>84%</b>

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<b>Services &amp; Other Operating Expenses</b>									
5100 Subagreements for Services	9,793	11,917	8,198	87,863	101,520	101,520	-	13,657	87%
5200 Travel & Conferences	760	3,142	518	4,739	9,250	9,250	-	4,511	51%
5300 Dues & Memberships	-	33	-	7,359	7,757	7,757	-	398	95%
5515 Janitorial, Gardening Services & Supplies	11,436	11,325	11,096	104,435	116,125	116,125	-	11,690	90%
5535 Utilities (General)	126	10,747	126	34,916	48,600	48,600	-	13,684	72%
5605 Equipment Leases	1,995	764	1,447	7,331	12,240	12,240	-	4,909	60%
5610 Rent	1,301	8,655	16,010	109,920	103,866	103,866	-	(6,054)	106%
5615 Repairs and Maintenance - Building	92	-	-	832	2,000	2,000	-	1,168	42%
5803 Accounting Fees	-	-	-	-	4,706	4,706	-	4,706	0%
5808 Current Year CAC Expense	610	34	2,643	(7,928)	-	-	-	7,928	
5809 Banking Fees	-	-	-	1,264	-	-	-	(1,264)	
5812 Business Services	3,465	3,465	3,465	34,866	42,985	42,985	-	8,119	81%
5824 District Oversight Fees	-	-	-	-	29,246	29,246	-	29,246	0%
5827 PPE and Testing	-	-	-	7,371	6,550	7,371	(821)	-	100%
5833 Fines and Penalties	-	-	173	173	-	-	-	(173)	
5848 Licenses and Other Fees	-	-	-	1,500	3,000	3,000	-	1,500	50%
5851 Marketing and Student Recruiting	406	50	-	2,759	3,289	3,289	-	531	84%
5857 Payroll Fees	795	589	502	5,320	3,786	6,000	(2,214)	680	89%
5858 CMO Fees Expense	-	-	-	-	464,336	473,402	(9,066)	473,402	0%
5861 Prior Yr Exp (not accrued)	-	-	-	131	1,000	1,000	-	869	13%
5863 Professional Development	8,120	2,094	-	13,751	28,562	28,562	-	14,811	48%
5875 Staff Recruiting	-	-	-	-	500	500	-	500	0%
5880 Student Health Services	-	-	-	888	-	-	-	(888)	
5881 Student Information System	-	-	-	2,222	2,500	2,500	-	278	89%
5887 Technology Services	50	-	5,170	5,220	917	5,220	(4,303)	-	100%
5898 Bad Debt Expense	-	-	-	(0)	-	-	-	0	
5899 Miscellaneous Operating Expenses	98	87	1,424	3,961	45,492	45,492	-	41,531	9%
5900 Communications	-	164	168	1,655	1,350	1,350	-	(305)	123%
5915 Postage and Delivery	195	-	-	861	700	700	-	(161)	123%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>39,242</b>	<b>53,068</b>	<b>50,941</b>	<b>431,406</b>	<b>1,040,276</b>	<b>1,056,681</b>	<b>(16,404)</b>	<b>625,275</b>	<b>41%</b>
<b>Capital Outlay &amp; Depreciation</b>									
6900 Depreciation	1,947	1,947	1,947	19,466	30,251	30,251	-	10,785	64%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>1,947</b>	<b>1,947</b>	<b>1,947</b>	<b>19,466</b>	<b>30,251</b>	<b>30,251</b>	<b>-</b>	<b>10,785</b>	<b>64%</b>
<b>Other Outflows</b>									
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>283,507</b>	<b>312,891</b>	<b>271,257</b>	<b>2,811,016</b>	<b>3,931,401</b>	<b>3,988,475</b>	<b>(57,074)</b>	<b>1,177,459</b>	<b>70%</b>