

**San Juan**  
**Income Statement**  
**As of Jan FY2022**

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	467,491	467,388	1,243,084	4,578,108	12,470,884	11,599,055	11,614,880	15,825
Federal Revenue	38,102	-	(864)	72,817	557,691	572,045	642,300	70,255
Other State Revenues	369,768	109,349	520,970	1,099,410	1,853,724	2,422,204	2,474,758	52,554
Local Revenues	(506,153)	129,813	27,742	185,700	-	9,000	9,000	-
Fundraising and Grants	107,598	72,363	39,817	555,842	789,876	818,876	818,876	-
<b>Total Revenue</b>	<b>476,806</b>	<b>778,913</b>	<b>1,830,750</b>	<b>6,491,878</b>	<b>15,672,176</b>	<b>15,421,180</b>	<b>15,559,814</b>	<b>138,635</b>
<b>Expenses</b>								
Compensation and Benefits	940,955	1,069,974	879,623	6,190,639	11,393,174	10,362,470	10,338,606	23,865
Books and Supplies	9,968	2,444	11,580	228,709	357,089	406,973	406,973	-
Services and Other Operating Expenditures	223,786	154,206	234,298	1,344,407	3,389,866	4,158,833	4,347,717	(188,885)
Depreciation	-	40,013	6,669	46,682	80,736	80,027	80,027	-
Other Outflows	-	(2,114)	2,114	-	-	-	-	-
<b>Total Expenses</b>	<b>1,174,710</b>	<b>1,264,523</b>	<b>1,134,284</b>	<b>7,810,436</b>	<b>15,220,866</b>	<b>15,008,304</b>	<b>15,173,324</b>	<b>(165,020)</b>
<b>Operating Income</b>	<b>(697,904)</b>	<b>(485,610)</b>	<b>696,466</b>	<b>(1,318,559)</b>	<b>451,310</b>	<b>412,876</b>	<b>386,491</b>	<b>(26,385)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaudited)					6,063,869	5,323,779	5,323,779	
Audit Adjustment					-	(56,938)	(56,938)	
Operating Income					451,310	412,876	386,491	
<b>Ending Fund Balance</b>					<b>6,515,179</b>	<b>5,679,717</b>	<b>5,653,332</b>	
Fund Balance as a % of Expenses					43%	38%	37%	
<b>KEY ASSUMPTIONS</b>								
<b>Enrollment Summary</b>								
K-3					784	784	784	-
4-6					441	423	423	-
7-8					196	175	175	-
<b>Total Enrolled</b>					<b>1,421</b>	<b>1,382</b>	<b>1,382</b>	<b>-</b>
<b>ADA %</b>								
K-3					96.0%	91.3%	91.3%	0.0%
4-6					96.0%	92.4%	92.4%	0.0%
7-8					96.0%	93.4%	93.4%	0.0%
<b>Average ADA %</b>					<b>96.0%</b>	<b>91.9%</b>	<b>91.9%</b>	<b>0.0%</b>
<b>ADA</b>								
K-3					752.64	715.72	715.72	-
4-6					423.36	390.95	390.95	-
7-8					188.16	163.46	163.46	-
<b>Total ADA</b>					<b>1,364.16</b>	<b>1,270.13</b>	<b>1,270.13</b>	<b>-</b>

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<b>REVENUE</b>									
<b>LCFF Entitlement</b>									
8011	Charter Schools General Purpose Entitlement - State Aid	467,491	467,491	467,491	2,413,634	6,448,965	5,052,614	5,068,439	15,825
8012	Education Protection Account Entitlement	-	-	-	802,156	2,650,016	3,406,959	3,244,776	(162,183)
8096	Charter Schools in Lieu of Property Taxes	-	(103)	775,593	1,362,318	3,371,903	3,139,482	3,301,665	162,183
<b>SUBTOTAL - LCFF Entitlement</b>		<b>467,491</b>	<b>467,388</b>	<b>1,243,084</b>	<b>4,578,108</b>	<b>12,470,884</b>	<b>11,599,055</b>	<b>11,614,880</b>	<b>15,825</b>
<b>Federal Revenue</b>									
8181	Special Education - Entitlement	-	-	-	-	252,164	244,322	259,158	14,836
8182	Special Education Reimbursement	-	-	-	-	15,317	15,317	70,736	55,420
8290	CARES Funding	-	-	-	-	150,000	-	-	-
8291	Title I	31,422	-	-	31,422	106,446	125,687	125,687	-
8292	Title II	6,680	-	-	6,680	23,765	26,719	26,719	-
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-
8296	CARES ESSER and LLM	-	-	-	35,575	-	150,000	150,000	-
8297	PY Federal - Not Accrued	-	-	(864)	(860)	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>38,102</b>	<b>-</b>	<b>(864)</b>	<b>72,817</b>	<b>557,691</b>	<b>572,045</b>	<b>642,300</b>	<b>70,255</b>
<b>Other State Revenue</b>									
8311	AB/SB 86	-	-	254,185	254,185	594,425	658,741	658,741	-
8319	Other State Apportionments - Prior Years	-	-	-	3,338	-	3,500	3,500	-
8381	Special Education - Entitlement (State)	215,655	86,387	168,246	566,273	865,396	908,143	953,953	45,810
8382	Special Education Reimbursement (State)	154,113	-	-	154,113	87,538	235,909	242,654	6,744
8550	Mandated Cost Reimbursements	-	22,962	-	22,962	22,828	22,962	22,962	-
8560	State Lottery Revenue	-	-	98,539	98,539	283,537	302,465	302,465	-
8590	All Other State Revenue	-	-	-	-	-	290,484	290,484	-
<b>SUBTOTAL - Other State Revenue</b>		<b>369,768</b>	<b>109,349</b>	<b>520,970</b>	<b>1,099,410</b>	<b>1,853,724</b>	<b>2,422,204</b>	<b>2,474,758</b>	<b>52,554</b>
<b>Local Revenue</b>									
8699	All Other Local Revenue	-	-	-	8,507	-	9,000	9,000	-
8999	Uncategorized Revenue	(506,153)	129,813	27,742	177,193	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>(506,153)</b>	<b>129,813</b>	<b>27,742</b>	<b>185,700</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>Fundraising and Grants</b>									
8802	Fundraising General	885	819	1,844	13,906	-	20,000	20,000	-
8803	Field Trip Fundraising	-	3,527	2,546	7,205	-	9,000	9,000	-
8811	Club M Revenue	106,713	68,017	35,428	534,731	789,876	789,876	789,876	-
<b>SUBTOTAL - Fundraising and Grants</b>		<b>107,598</b>	<b>72,363</b>	<b>39,817</b>	<b>555,842</b>	<b>789,876</b>	<b>818,876</b>	<b>818,876</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>476,806</b>	<b>778,913</b>	<b>1,830,750</b>	<b>6,491,878</b>	<b>15,672,176</b>	<b>15,421,180</b>	<b>15,559,814</b>	<b>138,635</b>

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<b>EXPENSES</b>									
<b>Compensation &amp; Benefits</b>									
<b>Certificated Salaries</b>									
1100	Teachers Salaries	425,840	425,751	414,626	2,541,076	4,466,390	4,046,080	4,046,080	-
1103	Certificated Substitute Pay	2,476	830	2,011	27,836	72,360	72,360	72,360	-
1148	Teacher - Special Ed	64,174	57,038	56,398	374,046	1,004,810	887,263	721,305	165,958
1300	Certificated Supervisor & Administrator Salaries	55,953	55,603	55,303	412,468	628,640	594,542	594,542	0
1930	Certificated Counselors Salaries	10,892	10,892	8,300	73,650	130,700	159,223	159,223	-
<b>SUBTOTAL - Certificated Salaries</b>		<b>559,335</b>	<b>550,114</b>	<b>536,638</b>	<b>3,429,076</b>	<b>6,302,900</b>	<b>5,759,469</b>	<b>5,593,511</b>	<b>165,958</b>
<b>Classified Salaries</b>									
2100	Classified Teaching Assistant Salaries	123,240	68,139	109,314	675,638	1,253,101	1,195,152	1,189,006	6,146
2103	Outdoor Learning & Library Specialists Salaries	3,522	3,048	1,413	18,631	28,657	34,072	34,072	0
2200	Classified Special Ed Salaries	45,711	40,766	40,914	262,641	584,819	271,119	437,077	(165,958)
2201	Classified SpEd Teaching Assistants Salaries	28,411	24,689	26,415	165,292	382,973	350,682	343,265	7,417
2202	CAT Classified SpEd Salaries	-	-	-	-	48,931	-	-	-
2400	Classified Clerical & Office Salaries	51,859	31,737	44,331	304,537	442,379	497,639	498,089	(450)
2905	Club M Salaries	15,938	52,166	15,741	169,167	242,977	242,911	250,456	(7,545)
2930	Maintenance & Grounds Salaries	9,564	9,342	7,707	64,813	120,400	114,644	114,644	-
<b>SUBTOTAL - Classified Salaries</b>		<b>278,244</b>	<b>229,887</b>	<b>245,834</b>	<b>1,660,719</b>	<b>3,104,237</b>	<b>2,706,220</b>	<b>2,866,610</b>	<b>(160,390)</b>
<b>Employee Benefits</b>									
3100	STRS	91,057	89,798	87,177	560,996	1,066,451	974,502	946,422	28,080
3300	OASDI-Medicare-Alternative	29,570	26,036	26,765	177,476	328,866	290,538	300,402	(9,863)
3400	Health & Welfare Benefits	(23,055)	168,506	(22,121)	325,769	432,402	476,349	476,349	-
3500	Unemployment Insurance	4,037	3,866	3,763	24,682	27,720	44,086	44,065	21
3600	Workers Comp Insurance	-	-	-	-	108,182	88,890	88,831	58
3900	Other Employee Benefits	1,768	1,768	1,568	11,921	22,416	22,416	22,416	-
<b>SUBTOTAL - Employee Benefits</b>		<b>103,377</b>	<b>289,974</b>	<b>97,151</b>	<b>1,100,844</b>	<b>1,986,037</b>	<b>1,896,781</b>	<b>1,878,485</b>	<b>18,296</b>
<b>Books &amp; Supplies</b>									
4100	Approved Textbooks & Core Curricula Materials	3,286	237	323	84,203	82,081	85,000	85,000	-
4300	Materials & Supplies	69	-	1,001	31,029	32,683	32,683	32,683	-
4320	Educational Software	158	54	354	47,595	11,335	50,000	50,000	-
4325	SpEd Materials & Supplies	2,658	146	66	10,461	25,015	25,015	25,015	-
4330	Office Supplies	2,853	1,545	1,087	20,915	18,396	18,396	18,396	-
4340	Montessori Materials	-	-	-	3,961	-	5,000	5,000	-
4350	Other Supplies & Materials	437	(38)	315	1,537	-	1,500	1,500	-
4352	Club M Supplies	164	-	-	10,042	13,019	13,019	13,019	-
4400	Noncapitalized Equipment	-	-	-	2,575	103,968	103,968	103,968	-
4410	New Classroom Furniture & Supplies	87	-	-	1,756	-	1,800	1,800	-
4420	Computers: individual items less than \$5k	257	-	8,394	13,966	60,991	60,991	60,991	-
4710	Student Food Services	-	-	-	-	9,602	9,602	9,602	-
4720	Staff Meals and Events	-	500	40	670	-	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>9,968</b>	<b>2,444</b>	<b>11,580</b>	<b>228,709</b>	<b>357,089</b>	<b>406,973</b>	<b>406,973</b>	<b>-</b>

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<b>Services &amp; Other Operating Expenses</b>								
5100 Subagreements for Services	38,984	40,917	46,616	157,932	45,000	362,997	362,997	-
5200 Travel & Conferences	-	319	-	319	-	-	320	(320)
5300 Dues & Memberships	4,116	-	-	21,166	16,907	22,000	22,000	-
5515 Janitorial, Gardening Services & Supplies	2,000	1,866	915	20,576	72,000	72,000	72,000	-
5520 Security	500	-	-	999	1,500	1,500	1,500	-
5535 Utilities (General)	29,558	198	801	32,653	61,781	61,781	61,781	-
5605 Equipment Leases	5,313	5,034	4,775	30,920	36,750	36,750	36,750	-
5610 Rent	108,637	110,284	110,284	872,389	1,313,524	1,313,524	1,313,524	-
5615 Repairs and Maintenance - Building	(87)	852	1,341	7,877	3,260	8,000	8,000	-
5800 Other Services & Operating Expenses	-	-	-	200	-	-	-	-
5803 Accounting Fees	-	-	-	-	19,208	19,208	19,208	-
5804 Club M Reimbursements	-	-	-	32	-	-	-	-
5808 Current Year CAC Expense	5,565	(6,778)	6,168	(24,400)	-	15,000	15,000	-
5812 Business Services	14,425	14,425	14,425	101,862	170,705	170,509	170,509	-
5824 District Oversight Fees	-	-	-	-	124,709	115,991	116,149	(158)
5827 PPE and Testing	240	108	329	3,274	26,437	26,437	26,437	-
5833 Fines and Penalties	-	-	49	146	-	-	-	-
5845 Legal Fees	7,688	1,600	(923)	9,783	-	12,000	12,000	-
5848 Licenses and Other Fees	-	-	-	1,500	-	3,000	3,000	-
5851 Marketing and Student Recruiting	-	217	-	5,581	13,504	13,504	13,504	-
5857 Payroll Fees	1,928	2,116	1,997	13,668	15,355	15,355	15,355	-
5858 CMO Fees Expense	-	-	-	-	1,376,393	1,642,331	1,809,491	(167,160)
5861 Prior Yr Exp (not accrued)	1,119	(17,024)	(683)	(15,640)	-	1,000	1,000	-
5863 Professional Development	-	-	33,779	70,416	61,565	61,565	72,000	(10,435)
5880 Student Health Services	-	-	10,275	10,275	1,188	1,188	12,000	(10,812)
5881 Student Information System	-	-	-	6,666	-	7,000	7,000	-
5887 Technology Services	258	-	115	374	5,237	5,237	5,237	-
5898 Bad Debt Expense	-	-	-	(2)	-	-	-	-
5899 Miscellaneous Operating Expenses	(82)	-	3,978	6,824	10,000	154,113	154,113	-
5900 Communications	1,570	-	58	6,647	13,843	13,843	13,843	-
5915 Postage and Delivery	2,055	73	-	2,369	1,000	3,000	3,000	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>223,786</b>	<b>154,206</b>	<b>234,298</b>	<b>1,344,407</b>	<b>3,389,866</b>	<b>4,158,833</b>	<b>4,347,717</b>	<b>(188,885)</b>
<b>Capital Outlay &amp; Depreciation</b>								
6900 Depreciation	-	40,013	6,669	46,682	80,736	80,027	80,027	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>40,013</b>	<b>6,669</b>	<b>46,682</b>	<b>80,736</b>	<b>80,027</b>	<b>80,027</b>	<b>-</b>
<b>Other Outflows</b>								
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>(2,114)</b>	<b>2,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>1,174,710</b>	<b>1,264,523</b>	<b>1,134,284</b>	<b>7,810,436</b>	<b>15,220,866</b>	<b>15,008,304</b>	<b>15,173,324</b>	<b>(165,020)</b>