

Capitol
Income Statement
As of Dec FY2022

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
SUMMARY								
Revenue								
LCFF Entitlement	298,913	167,455	308,408	1,095,546	3,037,796	2,947,580	2,935,525	(12,055)
Federal Revenue	4	7,500	1,292	16,994	143,648	146,468	147,137	669
Other State Revenues	-	93,537	25,989	143,158	450,366	514,319	614,579	100,260
Local Revenues	21,775	1,279	11,463	36,618	-	2,500	2,500	-
Fundraising and Grants	-	37,756	23,878	133,277	245,450	245,450	245,450	-
Total Revenue	320,692	307,526	371,030	1,425,593	3,877,260	3,856,317	3,945,191	88,874
Expenses								
Compensation and Benefits	309,600	234,130	276,419	1,316,877	2,792,954	2,699,057	2,697,255	1,803
Books and Supplies	34,448	5,494	3,243	94,521	146,261	146,261	158,793	(12,532)
Services and Other Operating Expenditures	41,153	34,252	31,277	213,654	761,892	936,309	984,066	(47,757)
Depreciation	-	-	11,679	11,679	45,226	30,251	30,251	-
Other Outflows	-	1,264	(1,264)	-	-	-	-	-
Total Expenses	385,201	275,141	321,353	1,636,731	3,746,333	3,811,878	3,870,365	(58,487)
Operating Income	(64,509)	32,386	49,677	(211,138)	130,927	44,439	74,826	30,387
Fund Balance								
Beginning Balance (Unaudited)					896,609	806,208	806,207	
Audit Adjustment					-	-	(100,139)	
Operating Income					130,927	44,439	74,826	
Ending Fund Balance					1,027,537	850,647	780,894	
Fund Balance as a % of Expenses					27%	22%	20%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					186	174	174	-
4-6					116	121	121	-
7-8					48	47	47	-
Total Enrolled					350	342	342	-
ADA %								
K-3					96.0%	95.5%	94.6%	-0.9%
4-6					96.0%	95.5%	93.9%	-1.6%
7-8					96.0%	95.5%	93.8%	-1.7%
Average ADA %					96.0%	95.5%	94.2%	-1.3%
ADA								
K-3					178.56	166.17	164.61	(1.56)
4-6					111.36	115.56	113.58	(1.98)
7-8					46.08	44.89	44.10	(0.78)
Total ADA					336.00	326.61	322.29	(4.32)

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	108,432	108,432	108,432	454,242	1,603,950	1,265,666	1,252,857	(12,809)
8012 Education Protection Account Entitlement	190,481	-	-	190,481	652,138	922,004	909,809	(12,195)
8019 State Aid - Prior Years	-	-	22,907	22,907	-	-	23,000	23,000
8096 Charter Schools in Lieu of Property Taxes	-	59,023	177,069	427,916	781,707	759,910	749,859	(10,051)
SUBTOTAL - LCFF Entitlement	298,913	167,455	308,408	1,095,546	3,037,796	2,947,580	2,935,525	(12,055)
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	59,932	62,827	61,996	(831)
8182 Special Education Reimbursement	-	-	-	-	3,640	3,640	3,640	-
8290 CARES Funding	-	-	-	-	40,000	-	-	-
8291 Title I	-	6,141	-	6,141	24,332	24,564	24,564	-
8292 Title II	-	1,359	-	1,359	5,744	5,437	5,437	-
8294 Title IV	-	-	-	-	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	8,178	-	40,000	40,000	-
8297 PY Federal - Not Accrued	4	-	1,292	1,316	-	-	1,500	1,500
SUBTOTAL - Federal Revenue	4	7,500	1,292	16,994	143,648	146,468	147,137	669
Other State Revenue								
8311 AB/SB 86	-	-	-	-	140,391	155,446	155,446	-
8319 Other State Apportionments - Prior Years	-	-	-	820	-	1,000	1,000	-
8381 Special Education - Entitlement (State)	-	52,045	20,532	95,389	213,152	233,526	230,437	(3,089)
8382 Special Education Reimbursement (State)	-	41,492	-	41,492	21,561	21,034	62,247	41,214
8550 Mandated Cost Reimbursements	-	-	5,457	5,457	5,426	5,457	5,457	-
8560 State Lottery Revenue	-	-	-	-	69,837	77,778	76,749	(1,029)
8590 All Other State Revenue	-	-	-	-	-	20,078	83,242	63,164
SUBTOTAL - Other State Revenue	-	93,537	25,989	143,158	450,366	514,319	614,579	100,260
Local Revenue								
8699 All Other Local Revenue	-	-	-	2,101	-	2,500	2,500	-
8999 Uncategorized Revenue	21,775	1,279	11,463	34,517	-	-	-	-
SUBTOTAL - Local Revenue	21,775	1,279	11,463	36,618	-	2,500	2,500	-
Fundraising and Grants								
8802 Fundraising General	-	-	-	238	-	-	-	-
8811 Club M Revenue	-	37,756	23,878	133,038	245,450	245,450	245,450	-
SUBTOTAL - Fundraising and Grants	-	37,756	23,878	133,277	245,450	245,450	245,450	-
TOTAL REVENUE	320,692	307,526	371,030	1,425,593	3,877,260	3,856,317	3,945,191	88,874

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	98,787	93,330	98,456	494,608	1,053,060	972,425	980,276	(7,851)
1103	Certificated Substitute Pay	180	270	1,091	6,008	20,520	20,520	20,520	-
1148	Teacher - Special Ed	15,982	15,982	17,479	81,537	158,927	261,829	261,829	-
1300	Certificated Supervisor & Administrator Salaries	16,357	16,357	16,357	98,753	193,280	195,800	195,800	-
1930	Certificated Counselors Salaries	5,527	7,368	5,125	29,599	39,420	60,500	60,500	-
SUBTOTAL - Certificated Salaries		136,832	133,306	138,508	710,506	1,465,207	1,511,074	1,518,925	(7,851)
Classified Salaries									
2100	Classified Teaching Assistant Salaries	28,961	31,820	23,427	118,330	255,093	272,819	263,339	9,480
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	45	3,337	3,457	-	3,457
2200	Classified Special Ed Salaries	19,353	20,530	19,090	99,145	220,108	68,384	70,861	(2,477)
2201	Classified SpEd Teaching Assistants Salaries	11,698	10,519	11,217	55,933	98,700	107,038	117,849	(10,811)
2202	CAT Classified SpEd Salaries	-	-	-	-	16,147	16,147	-	16,147
2400	Classified Clerical & Office Salaries	12,514	9,126	6,951	63,160	149,750	137,947	136,716	1,231
2905	Club M Salaries	5,783	5,736	6,212	36,155	86,430	84,875	70,731	14,143
SUBTOTAL - Classified Salaries		78,308	77,731	66,896	372,768	829,565	690,667	659,496	31,171
Employee Benefits									
3100	STRS	22,942	22,376	22,943	111,728	247,913	255,674	257,002	(1,328)
3300	OASDI-Medicare-Alternative	7,688	7,472	6,977	38,121	84,707	74,747	72,476	2,271
3400	Health & Welfare Benefits	60,301	(8,072)	39,801	76,462	127,604	127,350	150,150	(22,800)
3500	Unemployment Insurance	3,129	1,017	994	5,243	6,568	11,428	11,332	96
3600	Workers Comp Insurance	-	-	-	-	26,390	23,118	22,873	245
3900	Other Employee Benefits	400	300	300	2,050	5,000	5,000	5,000	-
SUBTOTAL - Employee Benefits		94,460	23,093	71,015	233,604	498,182	497,317	518,834	(21,517)
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	12,874	549	-	21,478	23,453	23,453	23,453	-
4300	Materials & Supplies	8,842	3,522	2,908	37,334	32,468	32,468	42,000	(9,532)
4320	Educational Software	-	53	307	5,747	17,219	17,219	17,219	-
4325	SpEd Materials & Supplies	45	788	18	3,045	9,470	9,470	9,470	-
4330	Office Supplies	-	-	10	10	11,624	11,624	11,624	-
4340	Montessori Materials	2,284	238	-	2,522	-	-	3,000	(3,000)
4350	Other Supplies & Materials	-	-	-	5	-	-	-	-
4352	Club M Supplies	-	-	-	4,758	8,755	8,755	8,755	-

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	4400 Noncapitalized Equipment	10,403	-	-	10,403	31,159	31,159	
4420 Computers: individual items less than \$5k	-	344	-	9,219	10,000	10,000	10,000	-
4710 Student Food Services	-	-	-	-	2,113	2,113	2,113	-
SUBTOTAL - Books and Supplies	34,448	5,494	3,243	94,521	146,261	146,261	158,793	(12,532)
Services & Other Operating Expenses								
5100 Subagreements for Services	7,925	9,312	14,512	37,301	2,375	101,520	101,520	-
5200 Travel & Conferences	-	13	319	332	-	-	-	-
5300 Dues & Memberships	-	1,796	-	7,326	7,757	7,757	7,757	-
5515 Janitorial, Gardening Services & Supplies	16,412	12	11,850	52,942	118,841	116,125	116,125	-
5535 Utilities (General)	-	11,641	6,036	23,667	48,600	48,600	48,600	-
5605 Equipment Leases	1,198	1,927	1,198	2,691	12,240	12,240	12,240	-
5610 Rent	8,655	8,655	8,655	60,588	103,866	103,866	103,866	-
5615 Repairs and Maintenance - Building	475	(100)	-	375	7,000	7,000	7,000	-
5803 Accounting Fees	-	-	-	-	4,706	4,706	4,706	-
5808 Current Year CAC Expense	120	(4,387)	(12,145)	(14,289)	-	-	-	-
5809 Banking Fees	-	-	1,264	1,264	-	-	-	-
5812 Business Services	3,465	3,465	3,465	21,005	42,046	43,146	43,266	(119)
5824 District Oversight Fees	-	-	-	-	30,378	29,476	29,355	121
5827 PPE and Testing	-	-	-	7,371	6,550	6,550	6,550	-
5848 Licenses and Other Fees	-	-	-	1,500	-	3,000	3,000	-
5851 Marketing and Student Recruiting	-	-	106	2,302	3,366	3,289	3,289	-
5857 Payroll Fees	619	484	526	2,933	3,874	3,786	3,786	-
5858 CMO Fees Expense	-	-	-	-	339,013	409,468	416,734	(7,266)
5861 Prior Yr Exp (not accrued)	-	-	(4,509)	(4,018)	-	1,000	1,000	-
5863 Professional Development	-	-	-	3,537	29,096	29,096	29,096	-
5880 Student Health Services	600	-	-	600	-	-	-	-
5881 Student Information System	-	-	-	2,222	-	2,500	2,500	-
5887 Technology Services	-	-	-	-	917	917	917	-
5898 Bad Debt Expense	-	(0)	-	(0)	-	-	-	-
5899 Miscellaneous Operating Expenses	1,309	785	-	2,352	-	1,000	41,492	(40,492)
5900 Communications	363	-	-	990	918	918	918	-
5915 Postage and Delivery	13	651	-	666	349	349	349	-
SUBTOTAL - Services & Other Operating Exp.	41,153	34,252	31,277	213,654	761,892	936,309	984,066	(47,757)

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Capital Outlay & Depreciation									
6900	Depreciation	-	-	11,679	11,679	45,226	30,251	30,251	-
SUBTOTAL - Capital Outlay & Depreciation		-	-	11,679	11,679	45,226	30,251	30,251	-
Other Outflows									
SUBTOTAL - Other Outflows		-	1,264	(1,264)	-	-	-	-	-
TOTAL EXPENSES		385,201	275,141	321,353	1,636,731	3,746,333	3,811,878	3,870,365	(58,487)