

**San Juan**  
**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	
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	1,269,647	467,491	467,388	3,335,024	12,470,884	11,762,272	11,599,055	(163,217)
Federal Revenue	4	38,102	-	73,681	557,691	574,955	572,045	(2,910)
Other State Revenues	-	369,768	109,349	578,440	1,853,724	2,074,275	2,422,204	347,929
Local Revenues	525,791	(506,153)	129,813	157,958	-	9,000	9,000	-
Fundraising and Grants	45,556	107,598	72,363	516,025	789,876	809,876	818,876	9,000
<b>Total Revenue</b>	<b>1,840,998</b>	<b>476,806</b>	<b>778,913</b>	<b>4,661,128</b>	<b>15,672,176</b>	<b>15,230,378</b>	<b>15,421,180</b>	<b>190,801</b>
<b>Expenses</b>								
Compensation and Benefits	1,206,905	940,955	1,089,900	5,330,941	11,393,174	10,424,455	10,362,470	61,985
Books and Supplies	71,664	11,538	2,444	218,700	357,089	395,754	406,973	(11,219)
Services and Other Operating Expenditures	120,736	222,216	154,206	1,108,538	3,389,866	3,960,936	4,158,833	(197,897)
Depreciation	-	-	40,013	40,013	80,736	80,027	80,027	-
Other Outflows	154	-	(2,114)	(2,114)	-	-	-	-
<b>Total Expenses</b>	<b>1,399,459</b>	<b>1,174,710</b>	<b>1,284,448</b>	<b>6,696,077</b>	<b>15,220,866</b>	<b>14,861,172</b>	<b>15,008,304</b>	<b>(147,131)</b>
<b>Operating Income</b>	<b>441,539</b>	<b>(697,904)</b>	<b>(505,535)</b>	<b>(2,034,950)</b>	<b>451,310</b>	<b>369,206</b>	<b>412,876</b>	<b>43,670</b>
<b>Fund Balance</b>								
Beginning Balance (Unaudited)					6,063,869	5,323,778	5,323,779	
Audit Adjustment					-	-	(56,938)	
Operating Income					451,310	369,206	412,876	
<b>Ending Fund Balance</b>					<b>6,515,179</b>	<b>5,692,984</b>	<b>5,679,717</b>	
Fund Balance as a % of Expenses					43%	38%	38%	

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<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>ADA %</b>								
K-3					96.0%	93.0%	91.3%	-1.7%
4-6					96.0%	93.0%	92.4%	-0.6%
7-8					96.0%	93.0%	93.4%	0.4%
<b>Average ADA %</b>					<b>96.0%</b>	<b>93.0%</b>	<b>91.9%</b>	<b>-1.1%</b>
<b>ADA</b>								
K-3					752.64	729.12	715.72	(13.40)
4-6					423.36	393.39	390.95	(2.44)
7-8					188.16	162.75	163.46	0.71
<b>Total ADA</b>					<b>1,364.16</b>	<b>1,285.26</b>	<b>1,270.13</b>	<b>(15.13)</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	1,946,143	6,448,965	5,137,849	5,052,614	(85,235)
8012 Education Protection Account Entitlement	802,156	-	-	802,156	2,650,016	3,447,543	3,406,959	(40,584)
8096 Charter Schools in Lieu of Property Taxes	-	-	(103)	586,725	3,371,903	3,176,880	3,139,482	(37,398)
<b>SUBTOTAL - LCFF Entitlement</b>	<b>1,269,647</b>	<b>467,491</b>	<b>467,388</b>	<b>3,335,024</b>	<b>12,470,884</b>	<b>11,762,272</b>	<b>11,599,055</b>	<b>(163,217)</b>
<b>Federal Revenue</b>								
8181 Special Education - Entitlement	-	-	-	-	252,164	247,233	244,322	(2,910)
8182 Special Education Reimbursement	-	-	-	-	15,317	15,317	15,317	-
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	4	-	-	4	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>	<b>4</b>	<b>38,102</b>	<b>-</b>	<b>73,681</b>	<b>557,691</b>	<b>574,955</b>	<b>572,045</b>	<b>(2,910)</b>
<b>Other State Revenue</b>								
8311 AB/SB 86	-	-	-	-	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	398,027	865,396	918,961	908,143	(10,818)
8382 Special Education Reimbursement (State)	-	154,113	-	154,113	87,538	82,771	235,909	153,139
8550 Mandated Cost Reimbursements	-	-	22,962	22,962	22,828	22,962	22,962	-
8560 State Lottery Revenue	-	-	-	-	283,537	306,068	302,465	(3,603)
8590 All Other State Revenue	-	-	-	-	-	81,273	290,484	209,211
<b>SUBTOTAL - Other State Revenue</b>	<b>-</b>	<b>369,768</b>	<b>109,349</b>	<b>578,440</b>	<b>1,853,724</b>	<b>2,074,275</b>	<b>2,422,204</b>	<b>347,929</b>
<b>Local Revenue</b>								
8699 All Other Local Revenue	-	-	-	8,507	-	9,000	9,000	-
8999 Uncategorized Revenue	525,791	(506,153)	129,813	149,451	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>	<b>525,791</b>	<b>(506,153)</b>	<b>129,813</b>	<b>157,958</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>Fundraising and Grants</b>								
8802 Fundraising General	3,769	885	819	12,062	-	20,000	20,000	-
8803 Field Trip Fundraising	-	-	3,527	4,659	-	-	9,000	9,000
8811 Club M Revenue	41,787	106,713	68,017	499,304	789,876	789,876	789,876	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>45,556</b>	<b>107,598</b>	<b>72,363</b>	<b>516,025</b>	<b>789,876</b>	<b>809,876</b>	<b>818,876</b>	<b>9,000</b>
<b>TOTAL REVENUE</b>	<b>1,840,998</b>	<b>476,806</b>	<b>778,913</b>	<b>4,661,128</b>	<b>15,672,176</b>	<b>15,230,378</b>	<b>15,421,180</b>	<b>190,801</b>

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<b>EXPENSES</b>									
<b>Compensation &amp; Benefits</b>									
<b>Certificated Salaries</b>									
1100	Teachers Salaries	413,061	425,840	425,751	2,126,450	4,466,390	4,084,851	4,046,080	38,771
1103	Certificated Substitute Pay	1,554	2,476	830	25,825	72,360	72,360	72,360	-
1148	Teacher - Special Ed	61,067	64,174	57,038	317,648	1,004,810	910,484	887,263	23,221
1300	Certificated Supervisor & Administrator Salaries	61,493	55,953	55,603	357,165	628,640	610,499	594,542	15,956
1930	Certificated Counselors Salaries	10,892	10,892	10,892	65,350	130,700	140,878	159,223	(18,345)
	<b>SUBTOTAL - Certificated Salaries</b>	<b>548,066</b>	<b>559,335</b>	<b>550,114</b>	<b>2,892,438</b>	<b>6,302,900</b>	<b>5,819,072</b>	<b>5,759,469</b>	<b>59,603</b>
<b>Classified Salaries</b>									
2100	Classified Teaching Assistant Salaries	128,621	123,240	104,068	602,252	1,253,101	1,126,130	1,195,152	(69,022)
2103	Outdoor Learning & Library Specialists Salaries	3,547	3,522	3,048	17,218	28,657	33,742	34,072	(331)
2200	Classified Special Ed Salaries	43,908	45,711	40,766	221,728	584,819	268,642	271,119	(2,477)
2201	Classified SpEd Teaching Assistants Salaries	29,239	28,411	25,040	139,229	382,973	389,206	350,682	38,525
2202	CAT Classified SpEd Salaries	-	-	-	-	48,931	48,931	-	48,931
2400	Classified Clerical & Office Salaries	47,567	51,859	50,246	278,715	442,379	470,855	497,639	(26,784)
2905	Club M Salaries	16,123	15,938	15,887	117,146	242,977	263,136	242,911	20,225
2930	Maintenance & Grounds Salaries	10,045	9,564	9,342	57,107	120,400	114,993	114,644	349
	<b>SUBTOTAL - Classified Salaries</b>	<b>279,049</b>	<b>278,244</b>	<b>248,396</b>	<b>1,433,395</b>	<b>3,104,237</b>	<b>2,715,635</b>	<b>2,706,220</b>	<b>9,415</b>
<b>Employee Benefits</b>									
3100	STRS	89,405	91,057	89,798	473,819	1,066,451	984,587	974,502	10,085
3300	OASDI-Medicare-Alternative	28,696	29,570	27,452	152,127	328,866	292,123	290,538	1,585
3400	Health & Welfare Benefits	247,319	(23,055)	168,506	347,890	432,402	456,649	476,349	(19,700)
3500	Unemployment Insurance	12,601	4,037	3,866	20,919	27,720	44,358	44,086	272
3600	Workers Comp Insurance	-	-	-	-	108,182	89,614	88,890	725
3900	Other Employee Benefits	1,768	1,768	1,768	10,353	22,416	22,416	22,416	-
	<b>SUBTOTAL - Employee Benefits</b>	<b>379,789</b>	<b>103,377</b>	<b>291,390</b>	<b>1,005,108</b>	<b>1,986,037</b>	<b>1,889,747</b>	<b>1,896,781</b>	<b>(7,034)</b>
<b>Books &amp; Supplies</b>									
4100	Approved Textbooks & Core Curricula Materials	56,393	3,286	237	83,880	82,081	82,081	85,000	(2,919)
4300	Materials & Supplies	7,595	69	-	30,028	32,683	32,683	32,683	-
4320	Educational Software	139	158	54	47,241	11,335	50,000	50,000	-
4325	SpEd Materials & Supplies	186	2,658	146	10,395	25,015	25,015	25,015	-
4330	Office Supplies	2,151	2,853	1,545	19,827	18,396	18,396	18,396	-
4340	Montessori Materials	1,889	-	-	3,961	-	-	5,000	(5,000)
4350	Other Supplies & Materials	548	437	(38)	1,222	-	-	1,500	(1,500)

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	4352 Club M Supplies	2,711	164	-	10,042	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	-	1,827	-	7,142	60,991	60,991	60,991	-
4710 Student Food Services	-	-	-	-	9,602	9,602	9,602	-
4720 Staff Meals and Events	51	-	500	630	-	-	-	-
<b>SUBTOTAL - Books and Supplies</b>	<b>71,664</b>	<b>11,538</b>	<b>2,444</b>	<b>218,700</b>	<b>357,089</b>	<b>395,754</b>	<b>406,973</b>	<b>(11,219)</b>
<b>Services &amp; Other Operating Expenses</b>								
5100 Subagreements for Services	10,548	38,946	40,917	111,279	45,000	362,997	362,997	-
5200 Travel & Conferences	-	38	319	357	-	-	-	-
5300 Dues & Memberships	-	4,116	-	21,166	16,907	17,057	22,000	(4,943)
5515 Janitorial, Gardening Services & Supplies	2,760	2,000	1,866	19,661	72,000	72,000	72,000	-
5520 Security	-	500	-	999	1,500	1,500	1,500	-
5535 Utilities (General)	198	29,558	198	31,852	61,781	61,781	61,781	-
5605 Equipment Leases	5,148	5,313	5,034	26,145	36,750	36,750	36,750	-
5610 Rent	108,637	108,637	110,284	762,106	1,313,524	1,313,524	1,313,524	-
5615 Repairs and Maintenance - Building	1,382	(87)	852	6,536	3,260	3,260	8,000	(4,740)
5800 Other Services & Operating Expenses	-	-	-	200	-	-	-	-
5803 Accounting Fees	-	-	-	-	19,208	19,208	19,208	-
5804 Club M Reimbursements	32	-	-	32	-	-	-	-
5808 Current Year CAC Expense	(29,096)	5,565	(6,778)	(30,568)	-	15,000	15,000	-
5812 Business Services	14,425	14,425	14,425	87,438	170,705	169,788	170,509	(721)
5824 District Oversight Fees	-	-	-	-	124,709	117,623	115,991	1,632
5827 PPE and Testing	381	240	108	2,945	26,437	26,437	26,437	-
5833 Fines and Penalties	-	-	-	97	-	-	-	-
5845 Legal Fees	1,418	7,688	1,600	10,706	-	-	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	2,369	1,928	2,116	11,671	15,355	15,355	15,355	-
5858 CMO Fees Expense	-	-	-	-	1,376,393	1,611,319	1,642,331	(31,012)
5861 Prior Yr Exp (not accrued)	-	1,119	(17,024)	(14,957)	-	1,000	1,000	-
5863 Professional Development	-	-	-	36,637	61,565	61,565	61,565	-
5880 Student Health Services	-	-	-	-	1,188	1,188	1,188	-
5881 Student Information System	-	-	-	6,666	-	7,000	7,000	-
5887 Technology Services	-	258	-	258	5,237	5,237	5,237	-
5898 Bad Debt Expense	-	-	-	(2)	-	-	-	-
5899 Miscellaneous Operating Expenses	445	(82)	-	2,846	10,000	10,000	154,113	(144,113)
5900 Communications	1,883	-	-	5,019	13,843	13,843	13,843	-
5915 Postage and Delivery	207	2,055	73	2,369	1,000	1,000	3,000	(2,000)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>120,736</b>	<b>222,216</b>	<b>154,206</b>	<b>1,108,538</b>	<b>3,389,866</b>	<b>3,960,936</b>	<b>4,158,833</b>	<b>(197,897)</b>

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<b>Capital Outlay &amp; Depreciation</b>									
6900	Depreciation	-	-	40,013	40,013	80,736	80,027	80,027	-
	<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	-	-	<b>40,013</b>	<b>40,013</b>	<b>80,736</b>	<b>80,027</b>	<b>80,027</b>	-
<b>Other Outflows</b>									
7999	Uncategorized Expense	154	-	(2,114)	(2,114)	-	-	-	-
	<b>SUBTOTAL - Other Outflows</b>	<b>154</b>	-	<b>(2,114)</b>	<b>(2,114)</b>	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>1,399,459</b>	<b>1,174,710</b>	<b>1,284,448</b>	<b>6,696,077</b>	<b>15,220,866</b>	<b>14,861,172</b>	<b>15,008,304</b>	<b>(147,131)</b>