

Capitol
Income Statement
As of Jun FY2021

	Budget			Notes
	Previous Forecast	Unaudited Actuals	Previous Forecast vs. Unaudited Actuals	
SUMMARY				
Revenue				
LCFF Entitlement	2,738,879	2,738,879	-	
Federal Revenue	759,726	292,524	(467,202)	
Other State Revenues	493,052	493,053	1	
Local Revenues	43,995	336,397	292,402	
Fundraising and Grants	588	51,864	51,276	
Total Revenue	4,036,241	3,912,717	(123,524)	
Expenses				
Compensation and Benefits	2,477,885	2,447,502	30,383	
Books and Supplies	160,004	141,841	18,163	
Services and Other Operating Expenditures	770,345	829,332	(58,987)	
Depreciation	43,149	23,278	19,871	
Other Outflows	-	-	-	
Total Expenses	3,451,384	3,441,954	9,430	
Operating Income	584,857	470,763	(114,094)	See details below
Fund Balance				
Beginning Balance (Unaudited)	335,445	335,445		
Operating Income	584,857	470,763		
Ending Fund Balance	920,302	806,208		
Fund Balance as a % of Expenses	27%	23%		

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REVENUE							
LCFF Entitlement							
8011	Charter Schools General Purpose Entitlement - State Aid	1,101,992	1,101,992	-			
8012	Education Protection Account Entitlement	895,157	895,157	(0)			
8019	State Aid - Prior Years	3,946	3,946	-			
8096	Charter Schools in Lieu of Property Taxes	737,784	737,784	0			
SUBTOTAL - LCFF Entitlement		2,738,879	2,738,879	-			
Federal Revenue							
8181	Special Education - Entitlement	60,997	60,997	0			
8182	Special Education Reimbursement	3,621	3,621	0			
8290	CARES Funding	186,221	-	(186,221)	Moved to 8299		
8291	Title I	24,332	25,843	1,511			
8292	Title II	5,744	5,818	74			
8294	Title IV	10,000	10,000	-			
8297	PY Federal - Not Accrued	4	4	-			
8299	PPP Forgiveness	468,807	186,241	(282,566)	Moved to 8699		
SUBTOTAL - Federal Revenue		759,726	292,524	(467,202)			
Other State Revenue							
8311	AB/SB 86	140,391	-	(140,391)	Moved to 8590		
8319	Other State Apportionments - Prior Years	24,866	24,866	0			
8381	Special Education - Entitlement (State	198,188	198,188	-			
8382	Special Education Reimbursement (State	20,421	20,421	-			
8550	Mandated Cost Reimbursements	5,317	5,317	(0)			
8560	State Lottery Revenue	80,597	80,597	0			
8590	All Other State Revenue	23,272	163,664	140,392	AB/SB 86		
SUBTOTAL - Other State Revenue		493,052	493,053	1			

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Local Revenue						
8699	All Other Local Revenue	43,995	336,397	292,402	PPP forgiveness (\$188K) + Local Revenue	
SUBTOTAL - Local Revenue		43,995	336,397	292,402		
Fundraising and Grants						
8802	Fundraising General	380	28,270	27,890		
8803	Field Trip Fundraising	208	208	(0)		
8811	Club M Revenue	-	23,387	23,387		
SUBTOTAL - Fundraising and Grants		588	51,864	51,276		
TOTAL REVENUE		4,036,241	3,912,717	(123,524)		

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EXPENSES			
Compensation & Benefits			
Certificated Salaries			
1100 Teachers Salaries	1,140,493	1,120,109	20,384
1103 Certificated Substitute Pay	3,366	7,329	(3,963)
1148 Teacher - Special Ed	124,863	125,861	(998)
1150 CAT Certificated SpEd Staff	-	-	-
1300 Certificated Supervisor & Administrator Salaries	191,280	190,820	460
1350 Administrator Stipend/Extra Duty	-	-	-
1900 Certificated Other Salaries	-	-	-
1930 Certificated Counselors Salaries	27,750	30,477	(2,727)
SUBTOTAL - Certificated Salaries	1,487,752	1,474,595	13,157
Classified Salaries			
2100 Classified Teaching Assistant Salaries	195,615	167,450	28,165
2103 Outdoor Learning & Library Specialists Salaries	6,557	6,772	(215)
2105 Instructional Aide Stipends	-	-	-
2200 Classified Special Ed Salaries	126,493	135,542	(9,049)
2201 Classified SpEd Teaching Assistants Salaries	82,262	81,088	1,174
2202 CAT Classified SpEd Salaries	-	3,688	(3,688)
2300 Classified Supervisor & Administrator Salaries	-	-	-
2350 Classified Administrator Stipends	-	-	-
2400 Classified Clerical & Office Salaries	118,115	114,471	3,644
2405 Clerical Stipends	-	-	-
2900 Classified Other Salaries	-	-	-
2905 Club M Salaries	46,715	50,832	(4,116)
2911 Other Classified - Custom 3	-	-	-
SUBTOTAL - Classified Salaries	575,758	559,843	15,915

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Employee Benefits				
3100	240,101	227,402	12,699	
3300	65,684	67,552	(1,868)	
3400	80,598	91,284	(10,686)	
3500	1,327	415	912	
3600	21,667	21,362	305	
3900	5,000	5,050	(50)	
	414,376	413,064	1,312	
Books & Supplies				
4100	28,192	23,861	4,331	
4300	9,797	13,134	(3,337)	
4320	17,920	20,767	(2,847)	
4330	11,000	10,069	931	
4340	3,000	353	2,647	
4350	1,500	1,211	289	
4352	185	180	5	
4370	30,000	22,903	7,097	
4400	24,967	15,170	9,797	
4420	31,758	34,070	(2,312)	
4710	1,685	123	1,562	
	160,004	141,841	18,163	
Services & Other Operating Expenses				
5100	9,050	18,665	(9,615)	
5300	7,605	5,266	2,339	
5500	-	-	-	
5515	92,607	120,872	(28,265)	
5535	73,537	57,630	15,907	
5605	12,000	15,456	(3,456)	
5610	80,000	97,398	(17,398)	Rent correction for annual increase
5615	17,000	461	16,539	
5800	1,996	3,154	(1,158)	
5803	4,614	4,840	(226)	

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5804 Club M Reimbursements	3,462	3,462	0	
5808 Current Year CAC Expense	180	12,273	(12,093)	
5812 Business Services	42,171	42,316	(145)	
5824 District Oversight Fees	27,389	27,389	-	
5827 PPE and Testing	6,550	-	6,550	
5851 Marketing and Student Recruiting	3,193	-	3,193	
5857 Payroll Fees	3,675	3,220	455	
5858 CMO Fees Expense	360,335	342,712	17,623	
5861 Prior Yr Exp (not accrued)	(14,997)	25,916	(40,913)	2019-20 SCUSD custodial bills rec'd Aug '21
5863 Professional Development	35,133	37,234	(2,101)	
5880 Student Health Services	-	1,023	(1,023)	
5887 Technology Services	917	917	-	
5898 Bad Debt Expense	514	513	1	
5900 Communications	3,010	8,202	(5,192)	
5915 Postage and Delivery	405	412	(7)	
SUBTOTAL - Services & Other Operating Exp.	770,345	829,332	(58,987)	
Capital Outlay & Depreciation				
6900 Depreciation	43,149	23,278	19,871	
SUBTOTAL - Capital Outlay & Depreciation	43,149	23,278	19,871	
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	
TOTAL EXPENSES	3,451,384	3,441,954	9,430	