

**Capitol  
Income Statement  
As of Dec FY2023**

	Actual			YTD		Budget				
	Oct	Nov	Dec	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
<b>SUMMARY</b>										
<b>Revenue</b>										
LFFF Entitlement	363,490	148,560	148,560	825,676	3,423,753	3,425,620	1,867	2,599,944	24%	
Federal Revenue	5	34,422	-	42,323	235,139	235,139	-	192,816	18%	
Other State Revenues	58,783	38,360	140,070	279,490	747,037	747,382	345	467,892	37%	
Local Revenues	-	-	-	3,672	3,672	3,672	-	-	100%	
Fundraising and Grants	31,118	13,025	28,867	176,178	281,576	281,576	-	105,398	63%	
<b>Total Revenue</b>	<b>453,396</b>	<b>234,367</b>	<b>317,497</b>	<b>1,327,338</b>	<b>4,691,177</b>	<b>4,693,389</b>	<b>2,212</b>	<b>3,366,051</b>	<b>28%</b>	
<b>Expenses</b>										
Compensation and Benefits	264,281	277,856	240,854	1,327,710	3,079,092	3,123,458	(44,367)	1,795,748	43%	
Books and Supplies	13,272	4,729	4,896	134,403	225,470	207,320	18,150	72,917	65%	
Services and Other Operating Expenditures	67,006	92,949	48,740	338,813	1,326,084	1,329,819	(3,736)	991,006	25%	
Depreciation	-	-	15,577	15,577	30,251	30,251	-	14,675	51%	
Other Outflows	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>344,560</b>	<b>375,534</b>	<b>310,066</b>	<b>1,816,503</b>	<b>4,660,897</b>	<b>4,690,849</b>	<b>(29,952)</b>	<b>2,874,346</b>	<b>39%</b>	
<b>Operating Income</b>	<b>108,836</b>	<b>(141,167)</b>	<b>7,430</b>	<b>(489,165)</b>	<b>30,281</b>	<b>2,540</b>	<b>(27,740)</b>	<b>491,705</b>		
<b>Fund Balance</b>										
Beginning Balance (Audited)					750,178	750,178				
Operating Income					30,281	2,540				
<b>Ending Fund Balance</b>					<b>780,459</b>	<b>752,718</b>				
Fund Balance as a % of Expenses					17%	16%				

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<b>KEY ASSUMPTIONS</b>									
<b>Enrollment Summary</b>									
K-3					194	194	-		
4-6					119	119	-		
7-8					39	39	-		
<b>Total Enrolled</b>					<b>352</b>	<b>352</b>	-		
<b>ADA %</b>									
K-3					93.5%	93.5%	0.0%		
4-6					93.2%	93.2%	0.0%		
7-8					94.8%	94.8%	0.0%		
<b>Average ADA %</b>					<b>93.5%</b>	<b>93.5%</b>	<b>0.0%</b>		
<b>ADA</b>									
K-3					181.37	181.37	-		
4-6					110.94	110.94	-		
7-8					36.96	36.96	-		
<b>Total ADA</b>					<b>329.27</b>	<b>329.27</b>	-		

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<b>REVENUE</b>										
<b>LCFF Entitlement</b>										
8011	Charter Schools General Purpose Entitlement - State Aid	148,560	148,560	148,560	610,746	1,728,593	1,730,460	1,867	1,119,714	35%
8012	Education Protection Account Entitlement	214,930	-	-	214,930	882,420	882,420	-	667,490	24%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	-	812,740	812,740	-	812,740	0%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>363,490</b>	<b>148,560</b>	<b>148,560</b>	<b>825,676</b>	<b>3,423,753</b>	<b>3,425,620</b>	<b>1,867</b>	<b>2,599,944</b>	<b>24%</b>
<b>Federal Revenue</b>										
8181	Special Education - Entitlement	-	-	-	-	63,236	63,236	-	63,236	0%
8182	Special Education Reimbursement	-	-	-	-	16,855	16,855	-	16,855	0%
8291	Title I	-	-	-	-	24,564	24,564	-	24,564	0%
8292	Title II	-	-	-	-	5,437	5,437	-	5,437	0%
8294	Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296	CARES ESSER and LLM	5	34,422	-	42,323	115,048	115,048	-	72,725	37%
<b>SUBTOTAL - Federal Revenue</b>		<b>5</b>	<b>34,422</b>	<b>-</b>	<b>42,323</b>	<b>235,139</b>	<b>235,139</b>	<b>-</b>	<b>192,816</b>	<b>18%</b>
<b>Other State Revenue</b>										
8319	Other State Apportionments - Prior Years	-	-	7	7	-	-	-	(7)	
8381	Special Education - Entitlement (State	23,980	23,980	23,980	98,268	248,038	248,038	-	149,770	40%
8382	Special Education Reimbursement (State	2,088	2,088	2,088	8,555	63,096	63,096	-	54,542	14%
8550	Mandated Cost Reimbursements	-	-	5,883	5,883	5,883	5,883	-	0	100%
8560	State Lottery Revenue	-	-	-	-	81,507	81,507	-	81,507	0%
8590	All Other State Revenue	20,423	-	95,820	116,243	211,939	212,284	345	96,041	55%
8593	Other State Revenue 3	12,292	12,292	12,292	50,534	136,574	136,574	-	86,040	37%
<b>SUBTOTAL - Other State Revenue</b>		<b>58,783</b>	<b>38,360</b>	<b>140,070</b>	<b>279,490</b>	<b>747,037</b>	<b>747,382</b>	<b>345</b>	<b>467,892</b>	<b>37%</b>
<b>Local Revenue</b>										
8660	Interest	-	-	-	3,672	3,672	3,672	-	-	100%
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,672</b>	<b>3,672</b>	<b>3,672</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Fundraising and Grants</b>										
8803	Field Trip Fundraising	-	-	-	170	-	-	-	(170)	
8811	Club M Revenue	31,118	13,025	28,867	176,008	281,576	281,576	-	105,568	63%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>31,118</b>	<b>13,025</b>	<b>28,867</b>	<b>176,178</b>	<b>281,576</b>	<b>281,576</b>	<b>-</b>	<b>105,398</b>	<b>63%</b>
<b>TOTAL REVENUE</b>		<b>453,396</b>	<b>234,367</b>	<b>317,497</b>	<b>1,327,338</b>	<b>4,691,177</b>	<b>4,693,389</b>	<b>2,212</b>	<b>3,366,051</b>	<b>28%</b>

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<b>EXPENSES</b>											
<b>Compensation &amp; Benefits</b>											
<b>Certificated Salaries</b>											
1100	Teachers Salaries		85,279	98,508	81,767	450,229	1,000,728	973,769	26,959	523,540	46%
1103	Certificated Substitute Pay		4,954	3,351	4,885	20,091	60,725	40,725	20,000	20,634	49%
1148	Teacher - Special Ed		13,734	13,584	13,598	68,090	72,481	146,985	(74,504)	78,894	46%
1300	Certificated Supervisor & Administrator Salaries		15,103	14,853	14,853	87,398	171,696	171,696	-	84,298	51%
1930	Certificated Counselors Salaries		-	-	-	5,125	49,201	49,201	0	44,076	10%
<b>SUBTOTAL - Certificated Salaries</b>			<b>119,071</b>	<b>130,296</b>	<b>115,102</b>	<b>630,934</b>	<b>1,354,831</b>	<b>1,382,376</b>	<b>(27,545)</b>	<b>751,442</b>	<b>46%</b>
<b>Classified Salaries</b>											
2100	Classified Teaching Assistant Salaries		48,228	43,933	40,761	225,715	417,411	417,792	(381)	192,077	54%
2103	Outdoor Learning & Library Specialists Salaries		1,727	1,980	1,485	7,266	-	-	-	(7,266)	
2200	Classified Special Ed Salaries		23,726	23,205	23,249	111,360	216,321	216,321	(0)	104,961	51%
2201	Classified SpEd Teaching Assistants Salaries		12,997	13,350	9,743	62,679	160,235	160,235	0	97,556	39%
2400	Classified Clerical & Office Salaries		22,235	22,752	18,554	105,289	155,264	155,264	0	49,975	68%
2905	Club M Salaries		6,907	8,892	7,399	39,094	111,694	123,138	(11,444)	84,044	32%
<b>SUBTOTAL - Classified Salaries</b>			<b>115,821</b>	<b>114,112</b>	<b>101,190</b>	<b>551,402</b>	<b>1,060,925</b>	<b>1,072,750</b>	<b>(11,824)</b>	<b>521,347</b>	<b>51%</b>
<b>Employee Benefits</b>											
3100	STRS		26,647	26,660	21,507	127,867	258,773	263,322	(4,549)	135,455	49%
3300	OASDI-Medicare-Alternative		9,958	9,867	8,613	48,276	100,806	102,341	(1,535)	54,065	47%
3400	Health & Welfare Benefits		(8,500)	(8,139)	(7,202)	(41,560)	243,612	241,812	1,800	283,372	-17%
3500	Unemployment Insurance		1,135	1,186	1,044	5,716	12,291	12,590	(299)	6,874	45%
3600	Workers Comp Insurance		-	-	-	-	25,365	25,779	(413)	25,779	0%
3900	Other Employee Benefits		150	3,875	600	5,075	22,489	22,489	-	17,414	23%
<b>SUBTOTAL - Employee Benefits</b>			<b>29,390</b>	<b>33,448</b>	<b>24,563</b>	<b>145,374</b>	<b>663,336</b>	<b>668,333</b>	<b>(4,997)</b>	<b>522,958</b>	<b>22%</b>
<b>Books &amp; Supplies</b>											
4100	Approved Textbooks & Core Curricula Materials		1,524	229	-	24,923	36,867	36,867	-	11,944	68%
4300	Materials & Supplies		7,316	2,335	3,205	40,069	63,029	63,029	-	22,960	64%
4320	Educational Software		920	-	-	30,606	32,444	32,444	-	1,838	94%
4325	SpEd Materials & Supplies		1,352	65	866	7,738	8,150	9,500	(1,350)	1,762	81%
4330	Office Supplies		108	1,667	-	5,537	7,000	8,500	(1,500)	2,963	65%
4340	Montessori Materials		-	-	-	-	3,500	3,500	-	3,500	0%
4350	Other Supplies & Materials		321	56	730	1,835	2,000	3,500	(1,500)	1,665	52%
4352	Club M Supplies		-	-	26	2,962	9,018	9,018	-	6,056	33%
4370	One-Time Funding Expense		-	-	-	-	-	-	-	-	
4400	Noncapitalized Equipment		-	-	-	-	12,686	12,686	-	12,686	0%
4410	New Classroom Furniture & Supplies		1,508	120	-	17,788	30,000	21,000	9,000	3,212	85%
4420	Computers: individual items less than \$5k		225	-	69	294	15,000	1,500	13,500	1,206	20%

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4710	Student Food Services	-	-	-	439	2,176	2,176	-	1,737	20%
4720	Staff Meals and Events	-	256	-	2,214	3,600	3,600	-	1,386	61%
<b>SUBTOTAL - Books and Supplies</b>		<b>13,272</b>	<b>4,729</b>	<b>4,896</b>	<b>134,403</b>	<b>225,470</b>	<b>207,320</b>	<b>18,150</b>	<b>72,917</b>	<b>65%</b>
<b>Services &amp; Other Operating Expenses</b>										
5100	Subagreements for Services	41,759	2,330	26,445	77,994	195,045	195,045	-	117,051	40%
5200	Travel & Conferences	-	197	2,400	3,200	9,528	9,528	-	6,328	34%
5300	Dues & Memberships	-	-	1,053	1,211	15,357	15,357	-	14,146	8%
5515	Janitorial, Gardening Services & Supplies	12,211	27,654	12,048	66,190	145,024	145,024	-	78,834	46%
5535	Utilities (General)	-	19,285	126	19,893	50,058	50,058	-	30,165	40%
5605	Equipment Leases	764	1,921	-	4,978	12,485	12,485	-	7,507	40%
5610	Rent	8,655	8,655	8,655	78,987	118,575	118,575	-	39,588	67%
5615	Repairs and Maintenance - Building	-	-	-	88	2,040	2,040	-	1,952	4%
5803	Accounting Fees	-	-	-	-	4,800	-	4,800	-	-
5808	Current Year CAC Expense	(1,221)	2,416	(9,579)	(3,927)	-	-	-	3,927	-
5809	Banking Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5812	Business Services	3,669	3,669	3,669	22,014	44,714	44,714	-	22,700	49%
5824	District Oversight Fees	-	-	-	-	35,265	35,284	(19)	35,284	0%
5830	Field Trips Expenses	-	-	777	777	-	-	-	(777)	-
5836	Fingerprinting	-	-	-	-	3,500	-	3,500	-	-
5848	Licenses and Other Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5851	Marketing and Student Recruiting	-	-	-	-	3,487	-	3,487	-	-
5857	Payroll Fees	644	621	598	4,998	5,400	8,400	(3,000)	3,402	60%
5858	CMO Fees Expense	-	-	-	-	611,267	603,618	7,650	603,618	0%
5861	Prior Yr Exp (not accrued)	-	20,153	-	24,423	4,270	24,423	(20,153)	-	100%
5863	Professional Development	130	5,892	2,500	36,263	43,419	43,419	-	7,156	84%
5875	Staff Recruiting	-	-	-	-	1,333	1,333	-	1,333	0%
5880	Student Health Services	-	-	-	-	1,500	1,500	-	1,500	0%
5881	Student Information System	-	-	-	-	2,550	2,550	-	2,550	0%
5887	Technology Services	-	-	-	-	5,377	5,377	-	5,377	0%
5899	Miscellaneous Operating Expenses	372	-	-	1,489	3,000	3,000	-	1,511	50%
5900	Communications	-	-	-	-	2,377	2,377	-	2,377	0%
5915	Postage and Delivery	23	156	47	233	1,714	1,714	-	1,481	14%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>67,006</b>	<b>92,949</b>	<b>48,740</b>	<b>338,813</b>	<b>1,326,084</b>	<b>1,329,819</b>	<b>(3,736)</b>	<b>991,006</b>	<b>25%</b>
<b>Capital Outlay &amp; Depreciation</b>										
6900	Depreciation	-	-	15,577	15,577	30,251	30,251	-	14,675	51%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>-</b>	<b>-</b>	<b>15,577</b>	<b>15,577</b>	<b>30,251</b>	<b>30,251</b>	<b>-</b>	<b>14,675</b>	<b>51%</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>344,560</b>	<b>375,534</b>	<b>310,066</b>	<b>1,816,503</b>	<b>4,660,897</b>	<b>4,690,849</b>	<b>(29,952)</b>	<b>2,874,346</b>	<b>39%</b>