

San Juan
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
SUMMARY									
Revenue									
LFFF Entitlement	2,316,367	585,338	585,338	4,137,419	13,964,188	13,982,737	18,549	9,845,318	30%
Federal Revenue	23	84,756	-	118,206	1,008,049	1,008,049	-	889,843	12%
Other State Revenues	284,433	161,611	618,142	1,244,979	3,267,184	3,268,579	1,395	2,023,600	38%
Local Revenues	-	-	-	(6)	-	-	-	6	
Fundraising and Grants	86,793	60,009	79,764	567,738	791,394	791,394	-	223,656	72%
Total Revenue	2,687,615	891,714	1,283,244	6,068,336	19,030,815	19,050,759	19,944	12,982,424	32%
Expenses									
Compensation and Benefits	1,002,440	1,005,159	964,054	5,169,463	11,486,959	11,453,200	33,759	6,283,738	45%
Books and Supplies	31,579	8,552	7,428	461,447	637,088	645,788	(8,700)	184,341	71%
Services and Other Operating Expenditures	168,698	85,728	173,825	1,254,975	6,066,902	5,985,338	81,564	4,730,362	21%
Depreciation	-	-	40,013	40,013	80,027	80,027	-	40,014	50%
Other Outflows	-	-	-	-	-	-	-	-	
Total Expenses	1,202,716	1,099,439	1,185,319	6,925,898	18,270,976	18,164,353	106,623	11,238,455	38%
Operating Income	1,484,899	(207,725)	97,925	(857,562)	759,839	886,406	126,567	1,743,969	
Fund Balance									
Beginning Balance (Audited)					5,766,768	5,766,768			
Operating Income					759,839	886,406			
Ending Fund Balance					6,526,607	6,653,174			
Fund Balance as a % of Expenses					36%	37%			

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KEY ASSUMPTIONS									
Enrollment Summary									
K-3					803	803	-		
4-6					438	438	-		
7-8					185	185	-		
Total Enrolled					1,426	1,426	-		
ADA %									
K-3					93.1%	93.1%	0.0%		
4-6					94.2%	94.2%	0.0%		
7-8					93.6%	93.6%	0.0%		
Average ADA %					93.5%	93.5%	0.0%		
ADA									
K-3					747.42	747.42	-		
4-6					412.66	412.66	-		
7-8					173.22	173.22	-		
Total ADA					1,333.30	1,333.30	-		

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REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	585,338	585,338	585,338	2,406,390	6,922,338	6,940,887	18,549	4,534,497	35%
8012	Education Protection Account Entitlement	851,741	-	-	851,741	3,576,296	3,576,296	-	2,724,555	24%
8096	Charter Schools in Lieu of Property Taxes	879,288	-	-	879,288	3,465,553	3,465,553	-	2,586,265	25%
	SUBTOTAL - LCFF Entitlement	2,316,367	585,338	585,338	4,137,419	13,964,188	13,982,737	18,549	9,845,318	30%
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	259,158	259,158	-	259,158	0%
8182	Special Education Reimbursement	-	-	-	-	69,989	69,989	-	69,989	0%
8291	Title I	-	-	-	-	125,687	125,687	-	125,687	0%
8292	Title II	-	-	-	-	26,719	26,719	-	26,719	0%
8294	Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296	CARES ESSER and LLM	23	84,756	-	118,206	516,496	516,496	-	398,290	23%
	SUBTOTAL - Federal Revenue	23	84,756	-	118,206	1,008,049	1,008,049	-	889,843	12%
Other State Revenue										
8319	Other State Apportionments - Prior Years	40,153	-	-	40,153	75,329	75,329	-	35,176	53%
8381	Special Education - Entitlement (State	96,464	96,464	96,464	397,703	1,016,532	1,016,532	-	618,829	39%
8382	Special Education Reimbursement (State	8,398	8,398	8,398	34,622	242,654	242,654	-	208,032	14%
8550	Mandated Cost Reimbursements	-	-	23,295	23,295	23,295	23,295	-	(0)	100%
8560	State Lottery Revenue	-	-	-	-	330,041	330,041	-	330,041	0%
8590	All Other State Revenue	82,669	-	433,236	515,905	948,793	950,188	1,395	434,283	54%
8593	Other State Revenue 3	56,749	56,749	56,749	233,301	630,540	630,540	-	397,239	37%
	SUBTOTAL - Other State Revenue	284,433	161,611	618,142	1,244,979	3,267,184	3,268,579	1,395	2,023,600	38%
Local Revenue										
8999	Uncategorized Revenue	-	-	-	(6)	-	-	-	6	
	SUBTOTAL - Local Revenue	-	-	-	(6)	-	-	-	6	
Fundraising and Grants										
8803	Field Trip Fundraising	-	-	-	510	-	-	-	(510)	
8811	Club M Revenue	86,793	60,009	79,764	567,228	791,394	791,394	-	224,166	72%
	SUBTOTAL - Fundraising and Grants	86,793	60,009	79,764	567,738	791,394	791,394	-	223,656	72%
	TOTAL REVENUE	2,687,615	891,714	1,283,244	6,068,336	19,030,815	19,050,759	19,944	12,982,424	32%

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			Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent		
Oct	Nov	Dec								
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	390,010	398,765	399,843	1,971,251	3,954,735	3,911,233	43,503	1,939,982	50%
1103	Certificated Substitute Pay	11,472	378	3,249	35,175	108,084	108,084	-	72,908	33%
1148	Teacher - Special Ed	54,971	53,774	55,080	274,719	564,593	564,593	(0)	289,873	49%
1300	Certificated Supervisor & Administrator Salaries	53,749	53,749	53,135	318,693	631,392	631,392	-	312,699	50%
1930	Certificated Counselors Salaries	19,071	20,159	19,462	108,481	196,536	196,207	329	87,726	55%
SUBTOTAL - Certificated Salaries		529,272	526,824	530,769	2,708,320	5,455,340	5,411,508	43,831	2,703,189	50%
Classified Salaries										
2100	Classified Teaching Assistant Salaries	139,198	139,461	121,186	703,055	1,522,809	1,489,817	32,992	786,762	47%
2103	Outdoor Learning & Library Specialists Salaries	6,060	6,332	6,060	30,162	32,911	32,911	(0)	2,748	92%
2200	Classified Special Ed Salaries	81,213	76,835	67,677	390,463	749,751	699,917	49,834	309,453	56%
2201	Classified SpEd Teaching Assistants Salaries	35,869	36,609	30,796	175,878	297,527	326,869	(29,343)	150,991	54%
2400	Classified Clerical & Office Salaries	49,465	51,846	49,400	285,364	554,709	556,569	(1,860)	271,205	51%
2401	CAT Classified Clerical & Office Salaries	1,955	2,297	1,787	8,248	-	-	-	(8,248)	-
2905	Club M Salaries	28,944	32,092	32,828	201,959	297,861	343,529	(45,668)	141,570	59%
2930	Maintenance & Grounds Salaries	8,126	8,973	7,900	47,955	90,940	90,940	-	42,985	53%
SUBTOTAL - Classified Salaries		350,830	354,445	317,635	1,843,084	3,546,508	3,540,553	5,955	1,697,468	52%
Employee Benefits										
3100	STRS	111,921	105,680	107,738	548,223	1,041,970	1,030,716	11,254	482,493	53%
3300	OASDI-Medicare-Alternative	32,053	32,415	29,444	168,493	350,410	350,255	156	181,762	48%
3400	Health & Welfare Benefits	(27,243)	(21,031)	(27,179)	(130,094)	860,283	888,483	(28,200)	1,018,577	-15%
3500	Unemployment Insurance	4,248	4,269	4,089	21,984	46,153	45,913	240	23,928	48%
3600	Workers Comp Insurance	-	-	-	-	94,519	93,997	523	93,997	0%
3900	Other Employee Benefits	1,358	2,558	1,558	9,453	91,777	91,777	-	82,324	10%
SUBTOTAL - Employee Benefits		122,337	123,891	115,649	618,059	2,485,112	2,501,139	(16,028)	1,883,081	25%
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	1,941	2,471	111	157,593	171,835	173,535	(1,700)	15,942	91%
4300	Materials & Supplies	626	524	154	39,103	72,513	72,513	-	33,410	54%
4320	Educational Software	1,048	1,002	-	121,258	125,000	125,000	-	3,742	97%
4325	SpEd Materials & Supplies	3,822	1,092	1,747	24,176	23,000	30,000	(7,000)	5,824	81%
4330	Office Supplies	2,382	2,857	872	26,842	80,000	80,000	-	53,158	34%
4340	Montessori Materials	-	-	-	13	5,150	5,150	-	5,137	0%
4350	Other Supplies & Materials	3,822	298	140	5,571	10,610	10,610	-	5,039	53%
4352	Club M Supplies	4,000	308	2,186	10,710	17,500	17,500	-	6,790	61%
4370	One-Time Funding Expense	-	-	-	-	0	0	-	0	0%
4400	Noncapitalized Equipment	13,172	-	-	71,144	98,286	98,286	-	27,142	72%
4410	New Classroom Furniture & Supplies	-	-	867	1,357	1,854	1,854	-	497	73%
4420	Computers: individual items less than \$5k	767	-	480	1,246	15,450	15,450	-	14,204	8%

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4710 Student Food Services	-	-	-	-	9,890	9,890	-	9,890	0%
4720 Staff Meals and Events	-	-	871	2,434	6,000	6,000	-	3,566	41%
SUBTOTAL - Books and Supplies	31,579	8,552	7,428	461,447	637,088	645,788	(8,700)	184,341	71%
Services & Other Operating Expenses									
5100 Subagreements for Services	53,277	6,480	53,443	141,935	639,609	639,609	-	497,674	22%
5200 Travel & Conferences	880	1,819	82	5,767	5,408	7,878	(2,470)	2,111	73%
5300 Dues & Memberships	-	-	2,866	5,091	42,799	42,799	-	37,708	12%
5515 Janitorial, Gardening Services & Supplies	11,307	12,468	1,561	72,825	137,460	137,460	-	64,635	53%
5520 Security	442	-	-	661	1,545	1,545	-	884	43%
5535 Utilities (General)	9,591	22,160	302	33,552	75,000	75,000	-	41,448	45%
5605 Equipment Leases	973	547	-	142	545,820	545,820	-	545,678	0%
5610 Rent	110,284	110,284	111,930	773,631	1,334,881	1,334,881	-	561,250	58%
5615 Repairs and Maintenance - Building	765	-	694	2,447	9,270	9,270	-	6,823	26%
5800 Other Services & Operating Expenses	-	-	-	-	350	350	-	350	0%
5808 Current Year CAC Expense	(40,362)	(17,101)	(29,769)	(87,997)	21,000	21,000	-	108,997	-419%
5812 Business Services	15,273	15,273	15,273	91,638	181,057	181,057	-	89,419	51%
5824 District Oversight Fees	-	-	-	-	143,831	144,022	(191)	144,022	0%
5827 PPE and Testing	-	-	114	587	1,000	1,000	-	413	59%
5830 Field Trips Expenses	-	-	-	60	-	-	-	(60)	
5833 Fines and Penalties	-	-	-	-	400	400	-	400	0%
5836 Fingerprinting	-	-	-	-	10,500	-	10,500	-	
5845 Legal Fees	(9,417)	(6,909)	4,192	43,626	120,000	120,000	-	76,374	36%
5848 Licenses and Other Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5851 Marketing and Student Recruiting	-	-	-	-	7,210	-	7,210	-	
5857 Payroll Fees	2,312	2,132	2,235	14,857	28,428	28,428	-	13,571	52%
5858 CMO Fees Expense	-	-	-	-	2,476,327	2,445,337	30,989	2,445,337	0%
5861 Prior Yr Exp (not accrued)	11,055	(82,340)	-	17,872	89,157	38,131	51,026	20,259	47%
5863 Professional Development	-	20,905	1,073	120,434	142,337	152,337	(10,000)	31,903	79%
5875 Staff Recruiting	213	-	-	520	4,001	4,001	-	3,481	13%
5880 Student Health Services	-	-	5,538	5,538	12,360	12,360	-	6,823	45%
5881 Student Information System	-	-	-	-	7,500	7,500	-	7,500	0%
5887 Technology Services	-	-	-	-	2,305	2,305	-	2,305	0%
5898 Bad Debt Expense	-	-	1	1	-	-	-	(1)	
5899 Miscellaneous Operating Expenses	1,800	-	3,225	10,230	8,000	13,500	(5,500)	3,270	76%
5900 Communications	-	-	-	-	14,258	14,258	-	14,258	0%
5915 Postage and Delivery	305	10	1,066	1,558	3,090	3,090	-	1,532	50%
SUBTOTAL - Services & Other Operating Exp.	168,698	85,728	173,825	1,254,975	6,066,902	5,985,338	81,564	4,730,362	21%

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Capital Outlay & Depreciation									
6900 Depreciation	-	-	40,013	40,013	80,027	80,027	-	40,014	50%
SUBTOTAL - Capital Outlay & Depreciation	-	-	40,013	40,013	80,027	80,027	-	40,014	50%
Other Outflows									
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	1,202,716	1,099,439	1,185,319	6,925,898	18,270,976	18,164,353	106,623	11,238,455	38%