

**Capitol
Income Statement
As of Feb FY2023**

	Actual			YTD		Budget				
	Dec	Jan	Feb	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
SUMMARY										
Revenue										
LCFF Entitlement	148,560	363,491	599,497	1,788,664	3,384,407	3,384,407	-	1,595,743	53%	
Federal Revenue	-	-	18,821	61,144	235,139	237,392	2,253	176,248	26%	
Other State Revenues	140,070	38,224	57,820	375,534	803,877	823,609	19,733	448,076	46%	
Local Revenues	-	-	-	3,672	3,672	3,672	-	-	100%	
Fundraising and Grants	28,842	13,780	22,862	212,795	281,576	281,576	-	68,781	76%	
Total Revenue	317,471	415,496	699,000	2,441,808	4,708,671	4,730,657	21,986	2,288,848	52%	
Expenses										
Compensation and Benefits	240,854	344,557	284,470	1,956,737	3,075,464	3,123,164	(47,700)	1,166,427	63%	
Books and Supplies	4,870	8,814	4,750	147,942	207,320	201,953	5,367	54,011	73%	
Services and Other Operating Expenditures	48,740	55,440	38,188	432,035	1,354,971	1,288,387	66,584	856,352	34%	
Depreciation	15,577	2,595	2,595	20,767	30,251	30,251	-	9,485	69%	
Other Outflows	-	-	-	-	-	-	-	-	-	
Total Expenses	310,041	411,406	330,002	2,557,480	4,668,006	4,643,755	24,251	2,086,275	55%	
Operating Income	7,430	4,090	368,997	(115,672)	40,665	86,902	46,237	202,574		
Fund Balance										
Beginning Balance (Audited)					750,178	750,178				
Operating Income					40,665	86,902				
Ending Fund Balance					790,843	837,080				
Fund Balance as a % of Expenses					17%	18%				

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KEY ASSUMPTIONS									
Enrollment Summary									
K-3					194	194	-		
4-6					119	119	-		
7-8					39	39	-		
Total Enrolled					352	352	-		
ADA %									
K-3					92.7%	92.7%	0.0%		
4-6					91.7%	91.7%	0.0%		
7-8					93.1%	93.1%	0.0%		
Average ADA %					92.4%	92.4%	0.0%		
ADA									
K-3					179.78	179.78	-		
4-6					109.13	109.13	-		
7-8					36.29	36.29	-		
Total ADA					325.20	325.20	-		

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REVENUE									
LCFF Entitlement									
8011 Charter Schools General Purpose Entitlement - State Aid	148,560	148,560	140,232	899,538	1,710,200	1,625,430	(84,770)	725,892	55%
8012 Education Protection Account Entitlement	-	214,931	-	429,861	871,513	871,513	-	441,652	49%
8096 Charter Schools in Lieu of Property Taxes	-	-	459,265	459,265	802,694	887,464	84,770	428,199	52%
SUBTOTAL - LCFF Entitlement	148,560	363,491	599,497	1,788,664	3,384,407	3,384,407	(0)	1,595,743	53%
Federal Revenue									
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	-	-	17,290	17,290	24,564	26,136	1,572	8,846	66%
8292 Title II	-	-	1,531	1,531	5,437	6,118	681	4,587	25%
8294 Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296 CARES ESSER and LLM	-	-	-	42,323	115,048	115,048	-	72,725	37%
SUBTOTAL - Federal Revenue	-	-	18,821	61,144	235,139	237,392	2,253	176,248	26%
Other State Revenue									
8319 Other State Apportionments - Prior Years	7	-	8,415	8,422	-	19,733	19,733	11,311	43%
8381 Special Education - Entitlement (State	23,980	23,856	23,856	145,979	248,038	248,038	-	102,058	59%
8382 Special Education Reimbursement (State	2,088	2,077	2,077	12,708	63,096	63,096	-	50,388	20%
8550 Mandated Cost Reimbursements	5,883	-	-	5,883	5,883	5,883	-	0	100%
8560 State Lottery Revenue	-	-	23,473	23,473	80,499	80,499	-	57,026	29%
8590 All Other State Revenue	95,820	-	-	116,243	269,786	269,786	-	153,543	43%
8593 Other State Revenue 3	12,292	12,292	-	62,826	136,574	136,574	-	73,748	46%
SUBTOTAL - Other State Revenue	140,070	38,224	57,820	375,534	803,877	823,609	19,733	448,076	46%
Local Revenue									
8660 Interest	-	-	-	3,672	3,672	3,672	-	-	100%
SUBTOTAL - Local Revenue	-	-	-	3,672	3,672	3,672	-	-	100%
Fundraising and Grants									
8803 Field Trip Fundraising	-	-	214	384	-	-	-	(384)	
8811 Club M Revenue	28,842	13,780	22,648	212,411	281,576	281,576	-	69,165	75%
SUBTOTAL - Fundraising and Grants	28,842	13,780	22,862	212,795	281,576	281,576	-	68,781	76%
TOTAL REVENUE	317,471	415,496	699,000	2,441,808	4,708,671	4,730,657	21,986	2,288,848	52%

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	81,767	157,682	96,278	704,189	973,769	975,269	(1,500)	271,080	72%
1103	Certificated Substitute Pay	4,885	(20,091)	-	-	-	-	-	-	-
1148	Teacher - Special Ed	13,598	13,584	13,584	95,259	146,985	146,985	-	51,726	65%
1300	Certificated Supervisor & Administrator Salaries	14,853	14,853	14,853	117,103	171,696	171,696	-	54,593	68%
1930	Certificated Counselors Salaries	-	20,333	5,883	31,341	49,201	49,201	-	17,861	64%
SUBTOTAL - Certificated Salaries		115,102	186,360	130,598	947,892	1,341,651	1,343,151	(1,500)	395,259	71%
Classified Salaries										
2100	Classified Teaching Assistant Salaries	40,761	52,655	38,121	316,491	424,827	425,861	(1,034)	109,369	74%
2103	Outdoor Learning & Library Specialists Salaries	1,485	(4,629)	-	2,637	-	-	-	(2,637)	-
2200	Classified Special Ed Salaries	23,249	37,393	27,716	176,469	216,321	219,498	(3,177)	43,029	80%
2201	Classified SpEd Teaching Assistants Salaries	9,743	9,911	16,580	89,169	160,235	166,742	(6,507)	77,574	53%
2400	Classified Clerical & Office Salaries	18,554	478	14,507	120,273	157,514	158,225	(711)	37,952	76%
2401	CAT Classified Clerical & Office Salaries	-	1,878	19	1,897	-	-	-	(1,897)	-
2905	Club M Salaries	7,399	19,996	6,370	65,461	120,760	121,229	(469)	55,768	54%
2935	Classified Substitute Pay	-	-	19,191	19,191	-	19,191	(19,191)	0	100%
SUBTOTAL - Classified Salaries		101,190	117,682	122,504	791,588	1,079,656	1,110,746	(31,090)	319,158	71%
Employee Benefits										
3100	STRS	21,507	33,163	25,565	186,595	255,544	255,830	(287)	69,236	73%
3300	OASDI-Medicare-Alternative	8,613	12,553	10,310	71,139	102,279	104,679	(2,400)	33,540	68%
3400	Health & Welfare Benefits	(7,202)	(7,308)	(6,369)	(55,237)	235,812	247,812	(12,000)	303,049	-22%
3500	Unemployment Insurance	1,044	1,132	1,237	8,086	12,611	12,692	(81)	4,606	64%
3600	Workers Comp Insurance	-	-	-	-	25,424	25,766	(342)	25,766	0%
3900	Other Employee Benefits	600	975	625	6,675	22,489	22,489	-	15,814	30%
SUBTOTAL - Employee Benefits		24,563	40,515	31,368	217,257	654,157	669,267	(15,110)	452,010	32%
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	62	-	24,985	36,867	30,000	6,867	5,015	83%
4300	Materials & Supplies	3,205	1,368	4,252	45,688	63,029	63,029	-	17,341	72%
4320	Educational Software	-	-	50	30,656	32,444	32,444	-	1,788	94%
4325	SpEd Materials & Supplies	866	781	22	8,541	9,500	9,500	-	959	90%
4330	Office Supplies	-	1,739	-	7,276	8,500	10,000	(1,500)	2,724	73%
4340	Montessori Materials	-	80	-	80	3,500	3,500	-	3,420	2%
4350	Other Supplies & Materials	730	780	170	2,785	3,500	3,500	-	715	80%
4352	Club M Supplies	-	443	-	3,379	9,018	9,018	-	5,638	37%
4370	One-Time Funding Expense	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	-	-	-	12,686	12,686	-	12,686	0%
4410	New Classroom Furniture & Supplies	-	2,840	76	20,704	21,000	21,000	-	296	99%
4420	Computers: individual items less than \$5k	69	201	180	674	1,500	1,500	-	826	45%

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4710	Student Food Services	-	-	-	439	2,176	2,176	-	1,737	20%
4720	Staff Meals and Events	-	520	-	2,734	3,600	3,600	-	866	76%
SUBTOTAL - Books and Supplies		4,870	8,814	4,750	147,942	207,320	201,953	5,367	54,011	73%
Services & Other Operating Expenses										
5100	Subagreements for Services	26,445	6,800	5,296	90,090	198,545	128,700	69,845	38,610	70%
5200	Travel & Conferences	2,400	353	-	4,068	9,528	9,528	-	5,459	43%
5300	Dues & Memberships	1,053	-	1,088	2,300	15,357	15,357	-	13,058	15%
5515	Janitorial, Gardening Services & Supplies	12,048	21,723	11,922	99,835	145,024	145,024	-	45,189	69%
5535	Utilities (General)	126	8,291	1,825	30,010	50,058	50,058	-	20,048	60%
5605	Equipment Leases	-	1,529	1,459	7,966	12,485	12,485	-	4,519	64%
5610	Rent	8,655	8,655	8,655	96,298	118,575	118,575	-	22,277	81%
5615	Repairs and Maintenance - Building	-	308	-	396	2,040	2,040	-	1,644	19%
5803	Accounting Fees	-	-	-	-	-	-	-	-	-
5808	Current Year CAC Expense	(9,579)	(1,012)	2,877	(2,061)	-	-	-	2,061	-
5809	Banking Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5812	Business Services	3,669	3,669	3,669	29,352	44,921	44,921	-	15,569	65%
5824	District Oversight Fees	-	-	-	-	34,859	34,859	-	34,859	0%
5830	Field Trips Expenses	777	4,290	-	5,067	-	-	-	(5,067)	-
5833	Fines and Penalties	-	49	-	49	-	-	-	(49)	-
5848	Licenses and Other Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5851	Marketing and Student Recruiting	-	-	-	-	-	-	-	-	-
5857	Payroll Fees	598	714	1,046	6,759	8,400	8,400	-	1,641	80%
5858	CMO Fees Expense	-	-	-	-	625,486	640,384	(14,897)	640,384	0%
5861	Prior Yr Exp (not accrued)	-	-	-	24,423	24,423	24,423	-	-	100%
5863	Professional Development	2,500	-	350	36,613	43,419	45,419	(2,000)	8,806	81%
5875	Staff Recruiting	-	-	-	-	1,333	-	1,333	-	-
5880	Student Health Services	-	-	-	-	1,500	1,500	-	1,500	0%
5881	Student Information System	-	-	-	-	2,550	-	2,550	-	-
5887	Technology Services	-	-	-	-	5,377	-	5,377	-	-
5899	Miscellaneous Operating Expenses	-	-	-	568	3,000	1,000	2,000	432	57%
5900	Communications	-	-	-	-	2,377	-	2,377	-	-
5915	Postage and Delivery	47	70	-	303	1,714	1,714	-	1,411	18%
SUBTOTAL - Services & Other Operating Exp.		48,740	55,440	38,188	432,035	1,354,971	1,288,387	66,584	856,352	34%
Capital Outlay & Depreciation										
6900	Depreciation	15,577	2,595	2,595	20,767	30,251	30,251	-	9,485	69%
SUBTOTAL - Capital Outlay & Depreciation		15,577	2,595	2,595	20,767	30,251	30,251	-	9,485	69%
Other Outflows										
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		310,041	411,406	330,002	2,557,480	4,668,006	4,643,755	24,251	2,086,275	55%