

**San Juan  
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
<b>SUMMARY</b>									
<b>Revenue</b>									
LFFF Entitlement	585,338	2,075,033	575,549	6,788,001	13,785,579	13,785,579	-	6,997,578	49%
Federal Revenue	-	-	59,001	177,207	1,008,049	1,005,621	(2,428)	828,414	18%
Other State Revenues	618,142	161,756	211,433	1,618,168	3,381,641	3,416,252	34,611	1,798,084	47%
Local Revenues	-	1,740	-	1,734	-	-	-	(1,734)	-
Fundraising and Grants	79,764	48,521	73,648	690,836	791,394	791,394	-	100,558	87%
<b>Total Revenue</b>	<b>1,283,244</b>	<b>2,287,050</b>	<b>919,632</b>	<b>9,275,947</b>	<b>18,966,663</b>	<b>18,998,847</b>	<b>32,183</b>	<b>9,722,900</b>	<b>49%</b>
<b>Expenses</b>									
Compensation and Benefits	964,054	926,355	1,013,909	7,109,726	11,266,994	11,277,444	(10,449)	4,167,718	63%
Books and Supplies	7,451	30,614	9,905	501,981	645,788	645,788	-	143,807	78%
Services and Other Operating Expenditures	173,802	304,302	234,469	1,794,440	6,079,002	5,368,694	710,308	3,574,254	33%
Depreciation	40,013	6,669	6,669	53,350	80,027	80,027	-	26,677	67%
Other Outflows	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,185,319</b>	<b>1,267,939</b>	<b>1,264,951</b>	<b>9,459,497</b>	<b>18,071,811</b>	<b>17,371,952</b>	<b>699,859</b>	<b>7,912,455</b>	<b>54%</b>
<b>Operating Income</b>	<b>97,925</b>	<b>1,019,111</b>	<b>(345,319)</b>	<b>(183,550)</b>	<b>894,853</b>	<b>1,626,895</b>	<b>732,042</b>	<b>1,810,445</b>	
<b>Fund Balance</b>									
Beginning Balance (Audited)					5,766,768	5,766,768			
Operating Income					894,853	1,626,895			
<b>Ending Fund Balance</b>					<b>6,661,621</b>	<b>7,393,663</b>			
Fund Balance as a % of Expenses					37%	43%			

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<b>KEY ASSUMPTIONS</b>									
<b>Enrollment Summary</b>									
K-3					803	803	-		
4-6					438	438	-		
7-8					185	185	-		
<b>Total Enrolled</b>					<b>1,426</b>	<b>1,426</b>	-		
<b>ADA %</b>									
K-3					91.9%	91.9%	0.0%		
4-6					92.8%	92.8%	0.0%		
7-8					91.9%	91.9%	0.0%		
<b>Average ADA %</b>					<b>92.2%</b>	<b>92.2%</b>	<b>0.0%</b>		
<b>ADA</b>									
K-3					737.86	737.86	-		
4-6					406.28	406.28	-		
7-8					170.06	170.06	-		
<b>Total ADA</b>					<b>1,314.20</b>	<b>1,314.20</b>	-		

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<b>REVENUE</b>										
<b>LCFF Entitlement</b>										
8011	Charter Schools General Purpose Entitlement - State Aid	585,338	585,338	575,549	3,567,277	6,844,607	6,471,978	(372,628)	2,904,701	55%
8012	Education Protection Account Entitlement	-	851,742	-	1,703,483	3,525,065	3,525,065	-	1,821,582	48%
8096	Charter Schools in Lieu of Property Taxes	-	637,953	-	1,517,241	3,415,908	3,788,536	372,628	2,271,295	40%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>585,338</b>	<b>2,075,033</b>	<b>575,549</b>	<b>6,788,001</b>	<b>13,785,579</b>	<b>13,785,579</b>	<b>(0)</b>	<b>6,997,578</b>	<b>49%</b>
<b>Federal Revenue</b>										
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	-	-	52,581	52,581	125,687	124,319	(1,368)	71,738	42%
8292	Title II	-	-	6,420	6,420	26,719	25,659	(1,060)	19,239	25%
8294	Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296	CARES ESSER and LLM	-	-	-	118,206	516,496	516,496	-	398,290	23%
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>59,001</b>	<b>177,207</b>	<b>1,008,049</b>	<b>1,005,621</b>	<b>(2,428)</b>	<b>828,414</b>	<b>18%</b>
<b>Other State Revenue</b>										
8319	Other State Apportionments - Prior Years	-	-	13,097	53,250	75,329	109,940	34,611	56,690	48%
8381	Special Education - Entitlement (State	96,464	96,598	96,598	590,899	1,016,532	1,016,532	-	425,633	58%
8382	Special Education Reimbursement (State	8,398	8,409	8,409	51,441	242,654	242,654	-	191,213	21%
8550	Mandated Cost Reimbursements	23,295	-	-	23,295	23,295	23,295	-	(0)	100%
8560	State Lottery Revenue	-	-	93,329	93,329	325,313	325,313	-	231,984	29%
8590	All Other State Revenue	433,236	-	-	515,905	1,067,978	1,067,978	-	552,073	48%
8593	Other State Revenue 3	56,749	56,749	-	290,050	630,540	630,540	-	340,490	46%
<b>SUBTOTAL - Other State Revenue</b>		<b>618,142</b>	<b>161,756</b>	<b>211,433</b>	<b>1,618,168</b>	<b>3,381,641</b>	<b>3,416,252</b>	<b>34,611</b>	<b>1,798,084</b>	<b>47%</b>
<b>Local Revenue</b>										
8699	All Other Local Revenue	-	1,740	-	1,734	-	-	-	(1,734)	
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>1,740</b>	<b>-</b>	<b>1,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,734)</b>	
<b>Fundraising and Grants</b>										
8803	Field Trip Fundraising	-	-	642	1,152	-	-	-	(1,152)	
8811	Club M Revenue	79,764	48,521	73,007	689,685	791,394	791,394	-	101,709	87%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>79,764</b>	<b>48,521</b>	<b>73,648</b>	<b>690,836</b>	<b>791,394</b>	<b>791,394</b>	<b>-</b>	<b>100,558</b>	<b>87%</b>
<b>TOTAL REVENUE</b>		<b>1,283,244</b>	<b>2,287,050</b>	<b>919,632</b>	<b>9,275,947</b>	<b>18,966,663</b>	<b>18,998,847</b>	<b>32,183</b>	<b>9,722,900</b>	<b>49%</b>

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Dec	Jan	Feb								
<b>EXPENSES</b>										
<b>Compensation &amp; Benefits</b>										
<b>Certificated Salaries</b>										
1100	Teachers Salaries	399,843	371,531	398,944	2,741,726	3,900,397	3,913,246	(12,849)	1,171,520	70%
1103	Certificated Substitute Pay	3,249	(35,175)	-	-	-	-	-	-	-
1148	Teacher - Special Ed	55,080	86,661	62,569	423,950	564,593	564,593	-	140,643	75%
1300	Certificated Supervisor & Administrator Salaries	53,135	53,749	53,665	426,107	630,392	630,392	-	204,285	68%
1930	Certificated Counselors Salaries	19,462	24,447	18,382	151,309	196,207	196,207	-	44,898	77%
<b>SUBTOTAL - Certificated Salaries</b>		<b>530,769</b>	<b>501,212</b>	<b>533,560</b>	<b>3,743,092</b>	<b>5,291,589</b>	<b>5,304,438</b>	<b>(12,849)</b>	<b>1,561,347</b>	<b>71%</b>
<b>Classified Salaries</b>										
2100	Classified Teaching Assistant Salaries	121,186	162,524	145,179	1,010,758	1,463,908	1,462,500	1,408	451,742	69%
2103	Outdoor Learning & Library Specialists Salaries	6,060	5,389	6,332	41,884	42,648	38,468	4,180	(3,416)	109%
2200	Classified Special Ed Salaries	67,677	42,942	66,948	500,353	717,827	705,264	12,563	204,911	71%
2201	Classified SpEd Teaching Assistants Salaries	30,796	23,180	32,001	231,059	319,973	309,392	10,581	78,333	75%
2400	Classified Clerical & Office Salaries	49,400	59,022	55,911	400,297	559,448	559,448	0	159,152	72%
2401	CAT Classified Clerical & Office Salaries	1,787	(4,596)	1,464	5,116	-	-	-	(5,116)	-
2905	Club M Salaries	32,828	19,797	29,565	251,321	318,002	312,980	5,022	61,659	80%
2930	Maintenance & Grounds Salaries	7,900	6,657	9,069	63,681	90,940	95,940	(5,000)	32,259	66%
2935	Classified Substitute Pay	-	-	14,875	14,875	-	14,875	(14,875)	0	100%
<b>SUBTOTAL - Classified Salaries</b>		<b>317,635</b>	<b>314,916</b>	<b>361,344</b>	<b>2,519,344</b>	<b>3,512,746</b>	<b>3,498,867</b>	<b>13,879</b>	<b>979,523</b>	<b>72%</b>
<b>Employee Benefits</b>										
3100	STRS	107,738	99,832	108,162	756,217	1,007,812	1,010,266	(2,454)	254,049	75%
3300	OASDI-Medicare-Alternative	29,444	29,477	32,389	230,358	346,389	345,513	875	115,155	67%
3400	Health & Welfare Benefits	(27,179)	(27,686)	(28,490)	(186,271)	878,523	888,483	(9,960)	1,074,753	-21%
3500	Unemployment Insurance	4,089	4,282	4,371	30,637	45,714	45,666	49	15,028	67%
3600	Workers Comp Insurance	-	-	-	-	92,446	92,435	11	92,435	0%
3900	Other Employee Benefits	1,558	4,322	2,574	16,349	91,777	91,777	-	75,428	18%
<b>SUBTOTAL - Employee Benefits</b>		<b>115,649</b>	<b>110,227</b>	<b>119,005</b>	<b>847,291</b>	<b>2,462,659</b>	<b>2,474,139</b>	<b>(11,479)</b>	<b>1,626,848</b>	<b>34%</b>
<b>Books &amp; Supplies</b>										
4100	Approved Textbooks & Core Curricula Materials	111	15,070	263	172,926	173,535	178,000	(4,465)	5,074	97%
4300	Materials & Supplies	154	3,477	835	43,415	72,513	72,513	-	29,098	60%
4320	Educational Software	-	770	-	122,027	125,000	125,000	-	2,973	98%
4325	SpEd Materials & Supplies	1,747	2,073	-	26,249	30,000	30,000	-	3,751	87%
4330	Office Supplies	872	5,668	4,825	37,335	80,000	75,535	4,465	38,200	49%
4340	Montessori Materials	-	-	-	13	5,150	5,150	-	5,137	0%
4350	Other Supplies & Materials	140	665	132	6,368	10,610	10,610	-	4,242	60%
4352	Club M Supplies	2,209	2,290	1,639	14,655	17,500	17,500	-	2,845	84%
4370	One-Time Funding Expense	-	-	-	-	-	-	-	-	-
4400	Noncapitalized Equipment	-	-	-	71,144	98,286	98,286	-	27,142	72%
4410	New Classroom Furniture & Supplies	867	-	-	1,357	1,854	1,854	-	497	73%

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							Current Forecast		
4420 Computers: individual items less than \$5k	480	601	2,210	4,058	15,450	15,450	-	11,393	26%
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%
<b>SUBTOTAL - Books and Supplies</b>	<b>7,451</b>	<b>30,614</b>	<b>9,905</b>	<b>501,981</b>	<b>645,788</b>	<b>645,788</b>	-	<b>143,807</b>	<b>78%</b>
<b>Services &amp; Other Operating Expenses</b>									
5100 Subagreements for Services	53,443	88,099	65,479	295,514	643,109	422,163	220,946	126,649	70%
5200 Travel & Conferences	82	2,579	2,276	10,622	11,000	16,000	(5,000)	5,378	66%
5300 Dues & Memberships	2,866	531	775	6,396	42,799	37,799	5,000	31,403	17%
5515 Janitorial, Gardening Services & Supplies	1,561	14,262	19,898	106,986	137,460	137,460	-	30,474	78%
5520 Security	-	-	500	1,160	1,545	1,545	-	385	75%
5535 Utilities (General)	302	500	708	34,759	75,000	75,000	-	40,241	46%
5605 Equipment Leases	-	3,598	1,584	5,946	545,820	11,470	534,350	5,524	52%
5610 Rent	111,930	111,930	111,930	997,491	1,334,881	1,334,881	-	337,390	75%
5615 Repairs and Maintenance - Building	694	4,110	1,657	8,214	9,270	9,270	-	1,056	89%
5800 Other Services & Operating Expenses	-	-	-	-	350	350	-	350	0%
5808 Current Year CAC Expense	(29,792)	2,871	2,035	(81,877)	21,000	21,000	-	102,877	-390%
5812 Business Services	15,273	15,273	15,273	122,184	181,536	181,536	-	59,352	67%
5824 District Oversight Fees	-	-	-	-	141,991	141,991	-	141,991	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%
5845 Legal Fees	4,192	7,432	4,000	55,058	120,000	120,000	-	64,942	46%
5848 Licenses and Other Fees	-	-	-	-	2,000	2,000	-	2,000	0%
5851 Marketing and Student Recruiting	-	-	-	-	-	-	-	-	
5857 Payroll Fees	2,235	2,608	3,272	20,738	28,428	28,428	-	7,690	73%
5858 CMO Fees Expense	-	-	-	-	2,533,931	2,594,282	(60,351)	2,594,282	0%
5861 Prior Yr Exp (not accrued)	-	20,259	201	38,332	38,131	38,332	(201)	-	100%
5863 Professional Development	1,073	28,321	3,000	151,755	152,337	158,337	(6,000)	6,582	96%
5875 Staff Recruiting	-	-	-	-	4,001	-	4,001	-	
5880 Student Health Services	5,538	-	-	5,538	12,360	12,360	-	6,823	45%
5881 Student Information System	-	-	-	-	7,500	-	7,500	-	
5887 Technology Services	-	-	172	172	2,305	-	2,305	(172)	
5898 Bad Debt Expense	1	-	-	1	-	-	-	(1)	
5899 Miscellaneous Operating Expenses	3,225	1,793	1,680	13,081	13,500	20,000	(6,500)	6,919	65%
5900 Communications	-	-	-	-	14,258	-	14,258	-	

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5915 Postage and Delivery	1,066	136	29	1,723	3,090	3,090	-	1,367	56%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>173,802</b>	<b>304,302</b>	<b>234,469</b>	<b>1,794,440</b>	<b>6,079,002</b>	<b>5,368,694</b>	710,308	3,574,254	33%
<b>Capital Outlay &amp; Depreciation</b>									
6900 Depreciation	40,013	6,669	6,669	53,350	80,027	80,027	-	26,677	67%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>40,013</b>	<b>6,669</b>	<b>6,669</b>	<b>53,350</b>	<b>80,027</b>	<b>80,027</b>	-	26,677	67%
<b>Other Outflows</b>									
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	
<b>TOTAL EXPENSES</b>	<b>1,185,319</b>	<b>1,267,939</b>	<b>1,264,951</b>	<b>9,459,497</b>	<b>18,071,811</b>	<b>17,371,952</b>	699,859	7,912,455	54%