

Capitol
Income Statement
As of Apr FY2023

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
SUMMARY								
Revenue								
LCFF Entitlement	607,825	132,356	554,651	2,483,999	3,373,027	3,384,407	3,393,053	8,646
Federal Revenue	24,722	1,530	2,504	51,854	222,028	237,392	237,392	-
Other State Revenues	70,112	16,689	65,728	470,243	991,912	823,609	762,429	(61,180)
Local Revenues	-	-	23	3,695	-	3,672	3,672	-
Fundraising and Grants	22,648	34,660	18,570	267,435	227,532	281,576	281,576	-
Total Revenue	725,307	185,234	641,476	3,277,225	4,814,499	4,730,657	4,678,123	(52,534)
Expenses								
Compensation and Benefits	284,470	270,859	264,115	2,491,711	2,954,696	3,123,164	3,129,946	(6,782)
Books and Supplies	4,750	6,662	3,773	160,041	242,380	201,953	190,691	11,262
Services and Other Operating Expenditures	37,974	57,668	38,967	513,565	1,335,962	1,288,387	1,287,640	747
Depreciation	2,595	2,595	2,595	25,957	30,251	30,251	30,251	-
Other Outflows	-	-	-	-	-	-	-	-
Total Expenses	329,788	337,783	309,450	3,191,273	4,563,289	4,643,755	4,638,528	5,227
Operating Income	395,518	(152,549)	332,026	85,952	251,210	86,902	39,595	(47,307)
Fund Balance								
Beginning Balance (Audited)					734,900	750,178	750,178	
Operating Income					251,210	86,902	39,595	
Ending Fund Balance					986,110	837,080	789,773	
Fund Balance as a % of Expenses					22%	18%	17%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					189	194	194	-
4-6					116	119	119	-
7-8					48	39	39	-
Total Enrolled					353	352	352	-
ADA %								
K-3					96.0%	92.7%	92.8%	0.1%
4-6					96.0%	91.7%	92.3%	0.6%
7-8					96.0%	93.1%	92.9%	-0.1%
Average ADA %					96.0%	92.4%	92.6%	0.2%
ADA								
K-3					181.44	179.78	179.99	0.21
4-6					111.36	109.13	109.83	0.70
7-8					46.08	36.29	36.25	(0.04)
Total ADA					338.88	325.20	326.07	0.87

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	148,560	132,318	132,318	1,172,502	1,627,927	1,625,430	1,629,370	3,940
8012 Education Protection Account Entitlement	-	-	278,848	708,709	908,056	871,513	873,844	2,332
8019 State Aid - Prior Years	-	38	-	38	-	-	-	-
8096 Charter Schools in Lieu of Property Taxes	459,265	-	143,485	602,750	837,044	887,464	889,839	2,374
SUBTOTAL - LCFF Entitlement	607,825	132,356	554,651	2,483,999	3,373,027	3,384,407	3,393,053	8,646
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	63,236	63,236	63,236	-
8182 Special Education Reimbursement	-	-	-	-	3,744	16,855	16,855	-
8291 Title I	23,191	-	-	23,191	24,564	26,136	26,136	-
8292 Title II	1,531	1,530	-	3,061	5,437	6,118	6,118	-
8294 Title IV	-	-	2,500	2,500	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	23,098	115,048	115,048	115,048	-
8297 PY Federal - Not Accrued	-	-	4	4	-	-	-	-
SUBTOTAL - Federal Revenue	24,722	1,530	2,504	51,854	222,028	237,392	237,392	-
Other State Revenue								
8319 Other State Apportionments - Prior Years	8,415	906	-	9,328	-	19,733	19,733	-
8381 Special Education - Entitlement (State)	23,856	-	49,335	195,315	232,768	248,038	248,038	-
8382 Special Education Reimbursement (State)	2,077	3,483	4,093	20,284	21,604	63,096	63,096	-
8550 Mandated Cost Reimbursements	-	-	-	5,883	5,883	5,883	5,883	-
8560 State Lottery Revenue	23,473	-	-	23,473	80,700	80,499	80,714	215
8590 All Other State Revenue	-	-	-	116,243	505,616	269,786	208,390	(61,396)
8593 Other State Revenue 3	12,292	12,300	12,300	99,718	145,340	136,574	136,574	-
SUBTOTAL - Other State Revenue	70,112	16,689	65,728	470,243	991,912	823,609	762,429	(61,180)
Local Revenue								
8660 Interest	-	-	-	3,672	-	3,672	3,672	-
8699 All Other Local Revenue	-	-	23	23	-	-	-	-
SUBTOTAL - Local Revenue	-	-	23	3,695	-	3,672	3,672	-
Fundraising and Grants								
8803 Field Trip Fundraising	-	-	-	130	-	-	-	-
8811 Club M Revenue	22,648	34,660	18,570	267,305	227,532	281,576	281,576	-
SUBTOTAL - Fundraising and Grants	22,648	34,660	18,570	267,435	227,532	281,576	281,576	-
TOTAL REVENUE	725,307	185,234	641,476	3,277,225	4,814,499	4,730,657	4,678,123	(52,534)

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	96,278	92,147	94,842	891,177	1,108,689	975,269	975,269	0
1103	Certificated Substitute Pay	-	-	342	342	20,725	-	-	-
1148	Teacher - Special Ed	13,584	13,584	13,584	122,427	131,975	146,985	147,094	(110)
1300	Certificated Supervisor & Administrator Salaries	14,853	15,003	15,003	147,109	164,000	171,696	171,696	-
1930	Certificated Counselors Salaries	5,883	5,422	5,372	42,134	49,700	49,201	49,201	(0)
SUBTOTAL - Certificated Salaries		130,598	126,156	129,142	1,203,190	1,475,089	1,343,151	1,343,261	(110)
Classified Salaries									
2100	Classified Teaching Assistant Salaries	38,121	40,459	35,268	392,219	342,354	425,861	431,785	(5,925)
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	2,637	-	-	-	-
2200	Classified Special Ed Salaries	27,716	25,354	26,435	228,258	201,578	219,498	219,498	(0)
2201	Classified SpEd Teaching Assistants Salaries	16,580	16,768	17,249	123,186	146,614	166,742	166,742	(0)
2400	Classified Clerical & Office Salaries	14,507	13,970	13,247	147,490	95,438	158,225	152,002	6,223
2401	CAT Classified Clerical & Office Salaries	19	-	-	1,897	-	-	-	-
2905	Club M Salaries	6,370	5,624	5,270	76,355	96,999	121,229	121,229	(0)
2935	Classified Substitute Pay	19,191	12,239	8,834	40,264	-	19,191	19,191	-
SUBTOTAL - Classified Salaries		122,504	114,415	106,302	1,012,305	882,983	1,110,746	1,110,447	298
Employee Benefits									
3100	STRS	25,565	25,133	25,287	237,014	281,742	255,830	255,851	(21)
3300	OASDI-Medicare-Alternative	10,310	10,000	9,260	90,398	88,937	104,679	104,658	21
3400	Health & Welfare Benefits	(6,369)	(6,642)	(7,648)	(69,527)	183,850	247,812	254,772	(6,960)
3500	Unemployment Insurance	1,237	1,173	1,148	10,406	12,236	12,692	12,705	(13)
3600	Workers Comp Insurance	-	-	-	-	24,760	25,766	25,764	2
3900	Other Employee Benefits	625	625	625	7,925	5,100	22,489	22,489	-
SUBTOTAL - Employee Benefits		31,368	30,289	28,671	276,216	596,625	669,267	676,238	(6,971)
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	-	-	-	24,985	39,867	30,000	30,000	-
4300	Materials & Supplies	4,252	2,281	146	36,089	66,029	63,029	60,029	3,000
4320	Educational Software	50	41	-	30,697	17,563	32,444	32,044	400
4325	SpEd Materials & Supplies	22	766	323	9,630	5,100	9,500	10,500	(1,000)
4330	Office Supplies	-	2,546	2,018	11,840	3,570	10,000	15,000	(5,000)
4340	Montessori Materials	-	-	-	12,107	3,500	3,500	3,500	-
4350	Other Supplies & Materials	170	201	-	2,987	2,000	3,500	3,500	-
4352	Club M Supplies	-	827	1,286	7,157	8,930	9,018	9,018	-

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4370 One-Time Funding Expense	-	-	-	-	34,736	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	12,930	12,686	-	12,686
4410 New Classroom Furniture & Supplies	76	-	-	20,704	30,000	21,000	21,000	-
4420 Computers: individual items less than \$5k	180	-	-	674	15,000	1,500	1,500	-
4710 Student Food Services	-	-	-	439	2,155	2,176	1,000	1,176
4720 Staff Meals and Events	-	-	-	2,734	1,000	3,600	3,600	-
SUBTOTAL - Books and Supplies	4,750	6,662	3,773	160,041	242,380	201,953	190,691	11,262
Services & Other Operating Expenses								
5100 Subagreements for Services	5,296	5,771	8,230	104,091	96,650	128,700	128,700	-
5200 Travel & Conferences	-	4,441	650	9,159	9,435	9,528	9,528	-
5300 Dues & Memberships	1,088	-	-	2,300	15,322	15,357	4,000	11,357
5515 Janitorial, Gardening Services & Supplies	11,922	23,835	12,929	136,599	122,257	145,024	145,024	-
5535 Utilities (General)	1,825	4,431	126	34,567	50,058	50,058	50,058	-
5605 Equipment Leases	1,459	764	764	9,494	12,485	12,485	12,485	-
5610 Rent	8,655	8,655	8,655	98,888	103,866	118,575	118,575	-
5615 Repairs and Maintenance - Building	-	-	-	396	2,040	2,040	2,040	-
5803 Accounting Fees	-	-	-	-	4,800	-	-	-
5808 Current Year CAC Expense	2,663	2,459	3,281	3,296	-	-	-	-
5809 Banking Fees	-	-	-	-	2,000	2,000	-	2,000
5812 Business Services	3,669	3,669	3,669	36,690	44,947	44,921	45,109	(188)
5824 District Oversight Fees	-	-	-	-	34,405	34,859	34,948	(89)
5830 Field Trips Expenses	-	-	-	5,067	-	-	7,500	(7,500)
5833 Fines and Penalties	-	-	-	49	-	-	-	-
5848 Licenses and Other Fees	-	-	-	-	2,000	2,000	-	2,000
5851 Marketing and Student Recruiting	-	-	-	-	3,463	-	-	-
5857 Payroll Fees	1,046	841	626	8,226	192	8,400	8,400	-
5858 CMO Fees Expense	-	-	-	-	555,647	640,384	647,217	(6,834)
5861 Prior Yr Exp (not accrued)	-	-	-	24,423	-	24,423	24,423	-
5863 Professional Development	350	2,800	-	39,413	43,133	45,419	45,419	-
5875 Staff Recruiting	-	-	-	-	1,333	-	-	-
5880 Student Health Services	-	-	-	-	1,500	1,500	-	1,500
5881 Student Information System	-	-	-	-	2,550	-	-	-
5887 Technology Services	-	-	-	-	5,324	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	568	218,465	1,000	2,500	(1,500)
5900 Communications	-	-	35	35	2,377	-	-	-
5915 Postage and Delivery	-	-	-	303	1,714	1,714	1,714	-
SUBTOTAL - Services & Other Operating Exp.	37,974	57,668	38,967	513,565	1,335,962	1,288,387	1,287,640	747

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Capital Outlay & Depreciation									
6900	Depreciation	2,595	2,595	2,595	25,957	30,251	30,251	30,251	-
SUBTOTAL - Capital Outlay & Depreciation		2,595	2,595	2,595	25,957	30,251	30,251	30,251	-
Other Outflows									
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-
TOTAL EXPENSES		329,788	337,783	309,450	3,191,273	4,563,289	4,643,755	4,638,528	5,227