

San Juan
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	585,338	1,118,102	1,652,117	9,568,009	13,693,041	13,785,579	13,752,072	(33,507)
Federal Revenue	89,276	6,415	2,500	156,930	952,883	1,005,621	1,005,621	-
Other State Revenues	268,182	96,311	273,135	2,044,363	4,002,616	3,416,252	3,137,844	(278,408)
Local Revenues	-	-	242	1,976	-	-	-	-
Fundraising and Grants	72,989	108,138	63,652	867,736	732,215	791,394	947,000	155,606
Total Revenue	1,015,785	1,328,966	1,991,646	12,639,014	19,380,755	18,998,847	18,842,537	(156,309)
Expenses								
Compensation and Benefits	1,013,909	971,041	966,586	9,047,352	11,765,298	11,277,444	11,282,922	(5,478)
Books and Supplies	10,059	17,667	14,888	540,476	633,667	645,788	613,619	32,169
Services and Other Operating Expenditures	233,655	262,716	242,335	2,298,135	5,979,873	5,368,694	5,554,231	(185,537)
Depreciation	6,669	6,669	6,669	66,687	80,027	80,027	80,027	-
Other Outflows	-	-	17,825	17,825	-	-	-	-
Total Expenses	1,264,291	1,258,093	1,248,302	11,970,476	18,458,864	17,371,952	17,530,798	(158,846)
Operating Income	(248,506)	70,873	743,344	668,539	921,891	1,626,895	1,311,739	(315,156)
Fund Balance								
Beginning Balance (Audited)					5,644,809	5,766,768	5,766,768	
Operating Income					921,891	1,626,895	1,311,739	
Ending Fund Balance					6,566,700	7,393,663	7,078,507	
Fund Balance as a % of Expenses					36%	43%	40%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					782	803	803	-
4-6					443	438	438	-
7-8					195	185	185	-
Total Enrolled					1,420	1,426	1,426	-
ADA %								
K-3					96.0%	91.9%	91.7%	-0.2%
4-6					96.0%	92.8%	92.7%	-0.1%
7-8					96.0%	91.9%	91.2%	-0.8%
Average ADA %					96.0%	92.2%	91.9%	-0.2%
ADA								
K-3					750.72	737.86	736.47	(1.39)
4-6					425.28	406.28	405.86	(0.42)
7-8					187.20	170.06	168.63	(1.43)
Total ADA					1,363.20	1,314.20	1,310.96	(3.24)

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	585,338	536,539	536,539	4,650,144	6,666,904	6,471,978	6,456,502	(15,476)
8012 Education Protection Account Entitlement	-	-	1,115,578	2,819,061	3,482,539	3,525,065	3,516,374	(8,691)
8096 Charter Schools in Lieu of Property Taxes	-	581,563	-	2,098,804	3,543,598	3,788,536	3,779,196	(9,340)
SUBTOTAL - LCFF Entitlement	585,338	1,118,102	1,652,117	9,568,009	13,693,041	13,785,579	13,752,072	(33,507)
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	259,158	259,158	259,158	-
8182 Special Education Reimbursement	-	-	-	-	14,823	69,989	69,989	-
8291 Title I	82,856	-	-	82,856	125,687	124,319	124,319	-
8292 Title II	6,420	6,415	-	12,835	26,719	25,659	25,659	-
8294 Title IV	-	-	2,500	2,500	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	58,739	516,496	516,496	516,496	-
SUBTOTAL - Federal Revenue	89,276	6,415	2,500	156,930	952,883	1,005,621	1,005,621	-
Other State Revenue								
8319 Other State Apportionments - Prior Years	13,097	25,418	-	78,668	-	109,940	109,940	-
8381 Special Education - Entitlement (State)	96,598	-	199,772	790,671	953,953	1,016,532	1,016,532	-
8382 Special Education Reimbursement (State)	8,409	14,102	16,573	82,116	88,541	242,654	242,654	-
8550 Mandated Cost Reimbursements	-	-	-	23,295	23,295	23,295	23,295	-
8560 State Lottery Revenue	93,329	-	-	93,329	324,628	325,313	324,511	(802)
8590 All Other State Revenue	-	-	-	515,905	1,976,874	1,067,978	790,372	(277,606)
8593 Other State Revenue 3	56,749	56,790	56,790	460,379	635,325	630,540	630,540	-
SUBTOTAL - Other State Revenue	268,182	96,311	273,135	2,044,363	4,002,616	3,416,252	3,137,844	(278,408)
Local Revenue								
8699 All Other Local Revenue	-	-	242	1,976	-	-	-	-
SUBTOTAL - Local Revenue	-	-	242	1,976	-	-	-	-
Fundraising and Grants								
8802 Fundraising General	-	9,074	-	9,074	-	-	95,000	95,000
8803 Field Trip Fundraising	-	-	-	527	-	-	-	-
8811 Club M Revenue	72,989	99,064	63,652	858,135	732,215	791,394	852,000	60,606
SUBTOTAL - Fundraising and Grants	72,989	108,138	63,652	867,736	732,215	791,394	947,000	155,606
TOTAL REVENUE	1,015,785	1,328,966	1,991,646	12,639,014	19,380,755	18,998,847	18,842,537	(156,309)

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	398,944	385,088	381,562	3,508,375	4,291,790	3,913,246	3,897,861	15,385
1103	Certificated Substitute Pay	-	2,506	5,481	7,988	73,084	-	-	-
1148	Teacher - Special Ed	62,569	59,088	63,367	546,404	542,248	564,593	565,400	(807)
1300	Certificated Supervisor & Administrator Salaries	53,665	53,484	53,665	533,255	625,000	630,392	630,392	-
1930	Certificated Counselors Salaries	18,382	15,173	14,848	181,331	198,500	196,207	192,957	3,250
	SUBTOTAL - Certificated Salaries	533,560	515,339	518,923	4,777,353	5,730,622	5,304,438	5,286,610	17,828
Classified Salaries									
2100	Classified Teaching Assistant Salaries	145,179	141,562	135,957	1,288,278	1,485,617	1,462,500	1,462,843	(343)
2103	Outdoor Learning & Library Specialists Salaries	6,332	6,060	5,788	53,733	16,212	38,468	34,381	4,087
2200	Classified Special Ed Salaries	66,948	65,878	63,988	630,220	903,545	705,264	719,703	(14,440)
2201	Classified SpEd Teaching Assistants Salaries	32,001	27,369	24,417	282,845	345,838	309,392	306,737	2,656
2400	Classified Clerical & Office Salaries	55,911	54,646	52,415	507,358	549,445	559,448	561,271	(1,823)
2401	CAT Classified Clerical & Office Salaries	1,464	639	612	6,367	-	-	-	-
2905	Club M Salaries	29,565	28,780	28,547	308,648	272,453	312,980	311,304	1,676
2930	Maintenance & Grounds Salaries	9,069	8,377	8,023	80,081	85,000	95,940	95,940	-
2935	Classified Substitute Pay	14,875	13,693	17,996	46,564	-	14,875	14,875	-
	SUBTOTAL - Classified Salaries	361,344	347,005	337,744	3,204,093	3,658,110	3,498,867	3,507,053	(8,186)
Employee Benefits									
3100	STRS	108,162	103,804	105,281	965,302	1,094,549	1,010,266	1,006,861	3,405
3300	OASDI-Medicare-Alternative	32,389	31,908	30,960	293,226	362,939	345,513	345,881	(368)
3400	Health & Welfare Benefits	(28,490)	(33,189)	(32,469)	(251,928)	748,931	888,483	906,783	(18,300)
3500	Unemployment Insurance	4,371	4,200	4,172	39,009	48,701	45,666	45,624	41
3600	Workers Comp Insurance	-	-	-	-	98,582	92,435	92,333	101
3900	Other Employee Benefits	2,574	1,974	1,974	20,297	22,864	91,777	91,777	-
	SUBTOTAL - Employee Benefits	119,005	108,697	109,919	1,065,906	2,376,566	2,474,139	2,489,259	(15,120)
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	170	4,293	137	151,607	171,835	178,000	178,000	-
4300	Materials & Supplies	835	3,699	1,963	27,943	39,242	72,513	72,513	-
4320	Educational Software	-	-	-	122,027	55,000	125,000	125,000	-
4325	SpEd Materials & Supplies	-	121	969	27,338	13,770	30,000	30,000	-
4330	Office Supplies	4,825	4,492	4,332	46,158	44,064	75,535	75,535	-
4340	Montessori Materials	93	312	6,746	53,954	5,100	5,150	5,150	-
4350	Other Supplies & Materials	132	1,632	-	8,000	10,610	10,610	10,610	-
4352	Club M Supplies	1,621	3,812	742	24,977	13,279	17,500	27,000	(9,500)
4370	One-Time Funding Expense	-	-	-	-	154,700	-	-	-
4400	Noncapitalized Equipment	-	-	-	71,144	98,136	98,286	77,450	20,836

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4410 New Classroom Furniture & Supplies	-	-	-	1,357	1,836	1,854	1,854	-
4420 Computers: individual items less than \$5k	2,382	(693)	-	3,537	15,300	15,450	7,000	8,450
4710 Student Food Services	-	-	-	-	9,794	9,890	8	9,883
4720 Staff Meals and Events	-	-	-	2,434	1,000	6,000	3,500	2,500
SUBTOTAL - Books and Supplies	10,059	17,667	14,888	540,476	633,667	645,788	613,619	32,169
Services & Other Operating Expenses								
5100 Subagreements for Services	65,479	87,877	93,880	477,271	194,250	422,163	626,539	(204,376)
5200 Travel & Conferences	2,276	9,514	1,561	21,697	5,355	16,000	24,378	(8,378)
5300 Dues & Memberships	775	-	-	6,396	42,670	37,799	8,086	29,713
5515 Janitorial, Gardening Services & Supplies	19,898	12,912	6,848	126,745	137,140	137,460	137,460	-
5520 Security	500	-	500	1,660	1,530	1,545	1,545	-
5535 Utilities (General)	708	811	511	36,081	63,017	75,000	75,000	-
5605 Equipment Leases	1,584	2,657	5,876	14,478	545,820	11,470	24,000	(12,530)
5610 Rent	111,930	111,930	111,930	1,221,351	1,334,881	1,334,881	1,334,881	-
5615 Repairs and Maintenance - Building	1,657	959	-	9,173	9,180	9,270	9,270	-
5800 Other Services & Operating Expenses	-	-	-	-	-	350	350	-
5808 Current Year CAC Expense	1,393	249	(164)	(82,976)	-	21,000	21,000	-
5812 Business Services	15,273	15,273	15,273	152,730	180,806	181,536	181,360	176
5824 District Oversight Fees	-	-	-	-	139,669	141,991	141,646	345
5827 PPE and Testing	-	-	-	587	-	1,000	-	1,000
5830 Field Trips Expenses	-	-	-	60	-	-	-	-
5833 Fines and Penalties	-	1	-	1	400	400	400	-
5845 Legal Fees	4,000	12,500	-	67,558	3,000	120,000	100,000	20,000
5848 Licenses and Other Fees	-	-	-	-	2,000	2,000	2,000	-
5851 Marketing and Student Recruiting	-	-	-	-	7,140	-	-	-
5857 Payroll Fees	3,272	2,899	2,157	25,794	28,152	28,428	28,428	-
5858 CMO Fees Expense	-	-	-	-	2,235,179	2,594,282	2,602,129	(7,847)
5861 Prior Yr Exp (not accrued)	201	-	-	38,332	-	38,332	38,332	-
5863 Professional Development	3,000	-	900	152,655	141,495	158,337	158,337	-
5875 Staff Recruiting	-	-	-	-	4,001	-	-	-
5880 Student Health Services	-	-	-	5,538	12,240	12,360	11,000	1,360
5881 Student Information System	-	-	-	-	7,500	-	-	-
5887 Technology Services	-	-	-	-	2,282	-	-	-
5898 Bad Debt Expense	-	13	94	108	-	-	-	-
5899 Miscellaneous Operating Expenses	1,680	5,123	2,865	21,068	864,986	20,000	25,000	(5,000)
5900 Communications	-	-	105	105	14,120	-	-	-
5915 Postage and Delivery	29	-	-	1,723	3,060	3,090	3,090	-
SUBTOTAL - Services & Other Operating Exp.	233,655	262,716	242,335	2,298,135	5,979,873	5,368,694	5,554,231	(185,537)

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Capital Outlay & Depreciation								
6900 Depreciation	6,669	6,669	6,669	66,687	80,027	80,027	80,027	-
SUBTOTAL - Capital Outlay & Depreciation	6,669	6,669	6,669	66,687	80,027	80,027	80,027	-
Other Outflows								
7999 Uncategorized Expense	-	-	17,825	17,825	-	-	-	-
SUBTOTAL - Other Outflows	-	-	17,825	17,825	-	-	-	-
TOTAL EXPENSES	1,264,291	1,258,093	1,248,302	11,970,476	18,458,864	17,371,952	17,530,798	(158,846)