

**Capitol
Income Statement
As of Jun FY2023**

	Actual			YTD	Budget		
	Apr	May	Jun	Actual YTD	Previous Forecast	Unaudited Actuals	Previous Forecast vs. Unaudited Actuals
SUMMARY							
Revenue							
LCFF Entitlement	554,651	132,318	774,467	3,390,784	3,390,746	3,390,784	38
Federal Revenue	2,504	1,530	130,493	169,127	237,500	169,127	(68,374)
Other State Revenues	65,728	86,293	273,976	830,512	785,193	830,512	45,319
Local Revenues	23	-	1,260	4,955	3,672	4,955	1,283
Fundraising and Grants	18,570	25,355	40,566	333,356	281,576	333,356	51,780
Total Revenue	641,476	245,496	1,220,761	4,728,733	4,698,687	4,728,733	30,046
Expenses							
Compensation and Benefits	264,115	272,439	336,314	3,100,464	3,129,946	3,100,464	29,482
Books and Supplies	5,359	1,236	9,312	172,175	190,691	172,175	18,515
Services and Other Operating Expenditures	38,967	72,432	751,884	1,337,882	1,289,123	1,337,882	(48,759)
Depreciation	2,595	2,595	2,523	31,074	30,251	31,074	(823)
Other Outflows	-	-	-	-	-	-	-
Total Expenses	311,036	348,702	1,100,033	4,641,595	4,640,010	4,641,595	(1,584)
Operating Income	330,440	(103,206)	120,728	87,138	58,677	87,138	28,461
Fund Balance							
Beginning Balance (Audited)					750,178	750,178	
Operating Income					58,677	87,138	
Ending Fund Balance					808,855	837,316	
Fund Balance as a % of Expenses					17%	18%	
KEY ASSUMPTIONS							
Enrollment Summary							
Total Enrolled					352	-	(352)
ADA %							
Average ADA %					92.6%		
ADA							
Total ADA					326.07	-	(326.07)

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REVENUE							
LCFF Entitlement							
8011 Charter Schools General Purpose Entitlement - State Aid	132,318	132,318	935,327	2,240,147	2,240,101	2,240,147	46
8012 Education Protection Account Entitlement	278,848	-	(444,182)	264,527	264,573	264,527	(46)
8019 State Aid - Prior Years	-	-	-	38	-	38	38
8096 Charter Schools in Lieu of Property Taxes	143,485	-	283,322	886,072	886,072	886,072	(0)
SUBTOTAL - LCFF Entitlement	554,651	132,318	774,467	3,390,784	3,390,746	3,390,784	38
Federal Revenue							
8181 Special Education - Entitlement	-	-	66,423	66,423	63,236	66,423	3,187
8182 Special Education Reimbursement	-	-	16,800	16,800	16,855	16,800	(55)
8291 Title I	-	-	4,633	27,824	26,136	27,824	1,688
8292 Title II	-	1,530	1,596	6,187	6,118	6,187	69
8294 Title IV	2,500	-	7,500	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	33,541	41,889	115,156	41,889	(73,267)
8297 PY Federal - Not Accrued	4	-	-	4	-	4	4
SUBTOTAL - Federal Revenue	2,504	1,530	130,493	169,127	237,500	169,127	(68,374)
Other State Revenue							
8319 Other State Apportionments - Prior Years	-	16,843	361	26,531	19,733	26,531	6,799
8381 Special Education - Entitlement (State	49,335	24,668	47,394	267,377	248,038	267,377	19,339
8382 Special Education Reimbursement (State	4,093	2,046	42,688	65,018	63,096	65,018	1,922
8550 Mandated Cost Reimbursements	-	-	-	5,883	5,883	5,883	(0)
8560 State Lottery Revenue	-	30,436	49,624	103,532	80,714	103,532	22,818
8590 All Other State Revenue	-	-	109,255	225,498	231,154	225,498	(5,656)
8593 Other State Revenue 3	12,300	12,300	24,654	136,672	136,574	136,672	98
SUBTOTAL - Other State Revenue	65,728	86,293	273,976	830,512	785,193	830,512	45,319
Local Revenue							
8660 Interest	-	-	-	3,672	3,672	3,672	-
8699 All Other Local Revenue	23	-	-	23	-	23	23
8999 Uncategorized Revenue	-	-	1,260	1,260	-	1,260	1,260
SUBTOTAL - Local Revenue	23	-	1,260	4,955	3,672	4,955	1,283
Fundraising and Grants							
8801 Donations - Parents	-	-	19,445	19,445	-	19,445	19,445
8803 Field Trip Fundraising	-	223	-	353	-	353	353
8811 Club M Revenue	18,570	25,132	21,121	313,557	281,576	313,557	31,981
SUBTOTAL - Fundraising and Grants	18,570	25,355	40,566	333,356	281,576	333,356	51,780
TOTAL REVENUE	641,476	245,496	1,220,761	4,728,733	4,698,687	4,728,733	30,046

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EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	94,842	104,367	6,283	1,001,828	975,269	1,001,828	(26,559)
1148 Teacher - Special Ed	13,584	9,776	444	132,648	147,094	132,648	14,446
1300 Certificated Supervisor & Administrator Salaries	15,003	15,003	22,240	184,351	171,696	184,351	(12,655)
1930 Certificated Counselors Salaries	5,372	5,297	6,113	53,544	49,201	53,544	(4,343)
SUBTOTAL - Certificated Salaries	129,142	136,489	32,692	1,372,371	1,343,261	1,372,371	(29,111)
Classified Salaries							
2100 Classified Teaching Assistant Salaries	35,268	36,409	3,310	431,938	431,785	431,938	(152)
2200 Classified Special Ed Salaries	26,435	25,879	6,206	260,343	219,498	260,343	(40,845)
2201 Classified SpEd Teaching Assistants Salaries	17,249	15,449	341	138,976	166,742	138,976	27,766
2400 Classified Clerical & Office Salaries	13,247	13,737	917	162,144	152,002	162,144	(10,142)
2905 Club M Salaries	5,270	5,282	6,270	87,906	121,229	87,906	33,323
2935 Classified Substitute Pay	8,834	8,183	57,854	106,300	19,191	106,300	(87,109)
SUBTOTAL - Classified Salaries	106,302	104,938	70,364	1,187,606	1,110,447	1,187,606	(77,159)
Employee Benefits							
3100 STRS	25,287	26,951	5,649	269,614	255,851	269,614	(13,763)
3300 OASDI-Medicare-Alternative	9,260	9,250	5,265	104,913	104,658	104,913	(256)
3400 Health & Welfare Benefits	(7,648)	(6,112)	192,858	117,219	254,772	117,219	137,553
3500 Unemployment Insurance	1,148	299	279	10,984	12,705	10,984	1,720
3600 Workers Comp Insurance	-	-	29,106	29,106	25,764	29,106	(3,342)
3900 Other Employee Benefits	625	625	100	8,650	22,489	8,650	13,839
SUBTOTAL - Employee Benefits	28,671	31,012	233,258	540,487	676,238	540,487	135,751
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	-	-	-	24,985	30,000	24,985	5,015
4300 Materials & Supplies	146	236	2,683	39,008	60,029	39,008	21,021
4320 Educational Software	-	-	-	30,697	32,044	30,697	1,347
4325 SpEd Materials & Supplies	323	43	-	9,673	10,500	9,673	827
4330 Office Supplies	2,018	-	3,089	14,929	15,000	14,929	71
4340 Montessori Materials	-	-	-	12,107	3,500	12,107	(8,607)
4350 Other Supplies & Materials	-	-	1,262	4,248	3,500	4,248	(748)
4352 Club M Supplies	2,872	255	1,876	10,874	9,018	10,874	(1,856)
4410 New Classroom Furniture & Supplies	-	-	402	21,106	21,000	21,106	(106)
4420 Computers: individual items less than \$5k	-	-	-	674	1,500	674	826
4710 Student Food Services	-	-	-	439	1,000	439	561
4720 Staff Meals and Events	-	702	-	3,435	3,600	3,435	165
SUBTOTAL - Books and Supplies	5,359	1,236	9,312	172,175	190,691	172,175	18,515

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Services & Other Operating Expenses							
5100 Subagreements for Services	8,230	7,489	5,866	117,446	128,700	117,446	11,254
5200 Travel & Conferences	650	-	3,460	12,620	9,528	12,620	(3,092)
5300 Dues & Memberships	-	-	4,546	6,846	4,000	6,846	(2,846)
5515 Janitorial, Gardening Services & Supplies	12,929	13,393	13,922	163,914	145,024	163,914	(18,890)
5535 Utilities (General)	126	12,862	24,893	72,322	50,058	72,322	(22,264)
5605 Equipment Leases	764	2,757	1,422	13,673	12,485	13,673	(1,188)
5610 Rent	8,655	8,655	-	107,543	118,575	107,543	11,032
5615 Repairs and Maintenance - Building	-	-	13,533	13,929	2,040	13,929	(11,889)
5812 Business Services	3,669	3,669	3,669	44,028	45,109	44,028	1,081
5824 District Oversight Fees	-	-	34,602	34,602	34,925	34,602	323
5830 Field Trips Expenses	-	-	-	5,067	7,500	5,067	2,433
5833 Fines and Penalties	-	-	-	49	-	49	(49)
5845 Legal Fees	-	-	600	600	-	600	(600)
5857 Payroll Fees	626	625	535	9,387	8,400	9,387	(987)
5858 CMO Fees Expense	-	-	620,929	620,929	648,724	620,929	27,795
5861 Prior Yr Exp (not accrued)	-	-	50	24,473	24,423	24,473	(50)
5863 Professional Development	-	6,900	29,086	75,399	45,419	75,399	(29,980)
5880 Student Health Services	-	-	3,970	3,970	-	3,970	(3,970)
5898 Bad Debt Expense	-	10,030	-	10,030	-	10,030	(10,030)
5899 Miscellaneous Operating Expenses	-	-	128	696	2,500	696	1,804
5900 Communications	35	-	-	35	-	35	(35)
5915 Postage and Delivery	-	5	15	324	1,714	324	1,390
SUBTOTAL - Services & Other Operating Exp.	38,967	72,432	751,884	1,337,882	1,289,123	1,337,882	(48,759)
Capital Outlay & Depreciation							
6900 Depreciation	2,595	2,595	2,523	31,074	30,251	31,074	(823)
SUBTOTAL - Capital Outlay & Depreciation	2,595	2,595	2,523	31,074	30,251	31,074	(823)
Other Outflows							
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-
TOTAL EXPENSES	311,036	348,702	1,100,033	4,641,595	4,640,010	4,641,595	(1,584)