

**San Juan**  
**Income Statement**  
**As of Jun FY2023**

|   | Actual           |                  |                  | YTD               | Budget            |                   |   |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|---|
|   | Apr              | May              | Jun              | Actual YTD        | Previous Forecast | Unaudited Actuals | Previous Forecast vs. Unaudited Actuals |
| <b>SUMMARY</b>                            |                  |                  |                  |                   |                   |                   |   |
| <b>Revenue</b>                            |                  |                  |                  |                   |                   |                   |   |
| LCFF Entitlement                          | 1,652,117        | 1,296,449        | 2,878,360        | 13,742,818        | 13,742,818        | 13,742,818        | 0                                       |
| Federal Revenue                           | 2,500            | 6,445            | 567,888          | 697,813           | 995,068           | 697,813           | (297,255)                               |
| Other State Revenues                      | 273,135          | 395,022          | 1,022,673        | 3,421,906         | 3,240,737         | 3,421,906         | 181,169                                 |
| Local Revenues                            | 242              | 114,113          | 5,121            | 121,210           | -                 | 121,210           | 121,210                                 |
| Fundraising and Grants                    | 63,652           | 92,342           | 120,362          | 1,080,440         | 947,000           | 1,080,440         | 133,440                                 |
| <b>Total Revenue</b>                      | <b>1,991,646</b> | <b>1,904,372</b> | <b>4,594,403</b> | <b>19,064,187</b> | <b>18,925,622</b> | <b>19,064,187</b> | <b>138,564</b>                          |
| <b>Expenses</b>                           |                  |                  |                  |                   |                   |                   |   |
| Compensation and Benefits                 | 966,586          | 990,161          | 1,194,035        | 11,231,549        | 11,270,883        | 11,231,549        | 39,335                                  |
| Books and Supplies                        | 16,035           | 21,963           | 13,540           | 577,126           | 613,619           | 577,126           | 36,493                                  |
| Services and Other Operating Expenditures | 260,160          | 395,398          | 3,187,814        | 5,899,171         | 5,560,193         | 5,899,171         | (338,978)                               |
| Depreciation                              | 6,669            | 6,669            | 14,663           | 88,018            | 80,027            | 88,018            | (7,991)                                 |
| Other Outflows                            | -                | -                | 1,022            | 1,022             | -                 | 1,022             | (1,022)                                 |
| <b>Total Expenses</b>                     | <b>1,249,449</b> | <b>1,414,190</b> | <b>4,411,074</b> | <b>17,796,886</b> | <b>17,524,723</b> | <b>17,796,886</b> | <b>(272,163)</b>                        |
| <b>Operating Income</b>                   | <b>742,197</b>   | <b>490,182</b>   | <b>183,330</b>   | <b>1,267,301</b>  | <b>1,400,900</b>  | <b>1,267,301</b>  | <b>(133,599)</b>                        |
| <b>Fund Balance</b>                       |                  |                  |                  |                   |                   |                   |   |
| Beginning Balance (Audited)               |                  |                  |                  |                   | 5,766,768         | 5,766,768         |   |
| Operating Income                          |                  |                  |                  |                   | 1,400,900         | 1,267,301         |   |
| <b>Ending Fund Balance</b>                |                  |                  |                  |                   | <b>7,167,668</b>  | <b>7,034,069</b>  |   |
| Fund Balance as a % of Expenses           |                  |                  |                  |                   | 41%               | 40%               |   |
| <b>KEY ASSUMPTIONS</b>                    |                  |                  |                  |                   |                   |                   |   |
| <b>Enrollment Summary</b>                 |                  |                  |                  |                   |                   |                   |   |
| Total Enrolled                            |                  |                  |                  |                   | 1,426             | -                 | (1,426)                                 |
| <b>ADA %</b>                              |                  |                  |                  |                   |                   |                   |   |
| Average ADA %                             |                  |                  |                  |                   | 91.9%             |                   |   |
| <b>ADA</b>                                |                  |                  |                  |                   |                   |                   |   |
| Total ADA                                 |                  |                  |                  |                   | 1,310.96          | -                 | (1,310.96)                              |

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|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|---|
|  | Apr              | May              | Jun              | Actual YTD        | Previous Forecast | Unaudited Actuals | Previous Forecast vs. Unaudited Actuals |
| <b>REVENUE</b>   |                  |                  |                  |                   |                   |                   |   |
| <b>LCFF Entitlement</b>                                      |                  |                  |                  |                   |                   |                   |   |
| 8011 Charter Schools General Purpose Entitlement - State Aid | 536,539          | 536,539          | 3,760,939        | 8,947,622         | 8,947,439         | 8,947,622         | 183                                     |
| 8012 Education Protection Account Entitlement                | 1,115,578        | -                | (1,754,595)      | 1,064,466         | 1,064,648         | 1,064,466         | (182)                                   |
| 8096 Charter Schools in Lieu of Property Taxes               | -                | 759,910          | 872,016          | 3,730,730         | 3,730,730         | 3,730,730         | 0                                       |
| <b>SUBTOTAL - LCFF Entitlement</b>                           | <b>1,652,117</b> | <b>1,296,449</b> | <b>2,878,360</b> | <b>13,742,818</b> | <b>13,742,818</b> | <b>13,742,818</b> | <b>0</b>                                |
| <b>Federal Revenue</b>                                       |                  |                  |                  |                   |                   |                   |   |
| 8181 Special Education - Entitlement                         | -                | -                | 271,787          | 271,787           | 259,158           | 271,787           | 12,629                                  |
| 8182 Special Education Reimbursement                         | -                | -                | 70,517           | 70,517            | 69,989            | 70,517            | 528                                     |
| 8291 Title I   | -                | -                | 41,489           | 124,345           | 124,319           | 124,345           | 26                                      |
| 8292 Title II  | -                | 6,415            | 6,695            | 25,945            | 25,659            | 25,945            | 286                                     |
| 8294 Title IV  | 2,500            | -                | 7,500            | 10,000            | 10,000            | 10,000            | -                                       |
| 8296 CARES ESSER and LLM                                     | -                | -                | 169,900          | 195,189           | 505,943           | 195,189           | (310,754)                               |
| 8297 PY Federal - Not Accrued                                | -                | 30               | -                | 30                | -                 | 30                | 30                                      |
| <b>SUBTOTAL - Federal Revenue</b>                            | <b>2,500</b>     | <b>6,445</b>     | <b>567,888</b>   | <b>697,813</b>    | <b>995,068</b>    | <b>697,813</b>    | <b>(297,255)</b>                        |
| <b>Other State Revenue</b>                                   |                  |                  |                  |                   |                   |                   |   |
| 8319 Other State Apportionments - Prior Years                | -                | 109,045          | 1,541            | 149,101           | 109,940           | 149,101           | 39,161                                  |
| 8381 Special Education - Entitlement (State)                 | 199,772          | 99,886           | 203,487          | 1,094,044         | 1,016,532         | 1,094,044         | 77,512                                  |
| 8382 Special Education Reimbursement (State)                 | 16,573           | 8,287            | 123,674          | 214,076           | 242,654           | 214,076           | (28,578)                                |
| 8550 Mandated Cost Reimbursements                            | -                | -                | -                | 23,295            | 23,295            | 23,295            | 0                                       |
| 8560 State Lottery Revenue                                   | -                | 121,015          | 201,907          | 416,251           | 324,511           | 416,251           | 91,739                                  |
| 8590 All Other State Revenue                                 | -                | -                | 378,237          | 894,142           | 893,264           | 894,142           | 877                                     |
| 8593 Other State Revenue 3                                   | 56,790           | 56,790           | 113,828          | 630,997           | 630,540           | 630,997           | 457                                     |
| <b>SUBTOTAL - Other State Revenue</b>                        | <b>273,135</b>   | <b>395,022</b>   | <b>1,022,673</b> | <b>3,421,906</b>  | <b>3,240,737</b>  | <b>3,421,906</b>  | <b>181,169</b>                          |
| <b>Local Revenue</b>   |                  |                  |                  |                   |                   |                   |   |
| 8699 All Other Local Revenue                                 | 242              | 114,113          | -                | 116,089           | -                 | 116,089           | 116,089                                 |
| 8999 Uncategorized Revenue                                   | -                | -                | 5,121            | 5,121             | -                 | 5,121             | 5,121                                   |
| <b>SUBTOTAL - Local Revenue</b>                              | <b>242</b>       | <b>114,113</b>   | <b>5,121</b>     | <b>121,210</b>    | <b>-</b>          | <b>121,210</b>    | <b>121,210</b>                          |
| <b>Fundraising and Grants</b>                                |                  |                  |                  |                   |                   |                   |   |
| 8801 Donations - Parents                                     | -                | -                | 56,060           | 56,060            | -                 | 56,060            | 56,060                                  |
| 8802 Fundraising General                                     | -                | -                | -                | 9,074             | 95,000            | 9,074             | (85,926)                                |
| 8803 Field Trip Fundraising                                  | -                | 948              | -                | 1,474             | -                 | 1,474             | 1,474                                   |
| 8811 Club M Revenue  | 63,652           | 91,395           | 64,301           | 1,013,831         | 852,000           | 1,013,831         | 161,831                                 |
| <b>SUBTOTAL - Fundraising and Grants</b>                     | <b>63,652</b>    | <b>92,342</b>    | <b>120,362</b>   | <b>1,080,440</b>  | <b>947,000</b>    | <b>1,080,440</b>  | <b>133,440</b>                          |
| <b>TOTAL REVENUE</b>   | <b>1,991,646</b> | <b>1,904,372</b> | <b>4,594,403</b> | <b>19,064,187</b> | <b>18,925,622</b> | <b>19,064,187</b> | <b>138,564</b>                          |

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|   | Actual         |                |                | YTD              | Budget            |                   |   |
|---|----------------|----------------|----------------|------------------|-------------------|-------------------|---|
|   | Apr            | May            | Jun            | Actual YTD       | Previous Forecast | Unaudited Actuals | Previous Forecast vs. Unaudited Actuals |
| <b>EXPENSES</b>                                       |                |                |                |                  |                   |                   |   |
| <b>Compensation &amp; Benefits</b>                    |                |                |                |                  |                   |                   |   |
| <b>Certificated Salaries</b>                          |                |                |                |                  |                   |                   |   |
| 1100 Teachers Salaries                                | 381,562        | 395,806        | 11,915         | 3,909,904        | 3,897,861         | 3,909,904         | (12,043)                                |
| 1103 Certificated Substitute Pay                      | 5,481          | 6,235          | (14,037)       | 185              | -                 | 185               | (185)                                   |
| 1148 Teacher - Special Ed                             | 63,367         | 54,719         | 1,050          | 608,366          | 565,400           | 608,366           | (42,966)                                |
| 1300 Certificated Supervisor & Administrator Salaries | 53,665         | 53,790         | 127,332        | 714,378          | 630,392           | 714,378           | (83,986)                                |
| 1930 Certificated Counselors Salaries                 | 14,848         | 14,848         | 13,693         | 209,872          | 192,957           | 209,872           | (16,914)                                |
| <b>SUBTOTAL - Certificated Salaries</b>               | <b>518,923</b> | <b>525,398</b> | <b>139,953</b> | <b>5,442,705</b> | <b>5,286,610</b>  | <b>5,442,705</b>  | <b>(156,095)</b>                        |
| <b>Classified Salaries</b>                            |                |                |                |                  |                   |                   |   |
| 2100 Classified Teaching Assistant Salaries           | 135,957        | 141,334        | (2,676)        | 1,426,936        | 1,462,843         | 1,426,936         | 35,906                                  |
| 2103 Outdoor Learning & Library Specialists Salaries  | 5,788          | 5,814          | 6,351          | 65,898           | 34,381            | 65,898            | (31,517)                                |
| 2200 Classified Special Ed Salaries                   | 63,988         | 66,444         | 33,772         | 730,436          | 708,705           | 730,436           | (21,731)                                |
| 2201 Classified SpEd Teaching Assistants Salaries     | 24,417         | 26,267         | 6,170          | 315,281          | 306,737           | 315,281           | (8,545)                                 |
| 2400 Classified Clerical & Office Salaries            | 52,415         | 51,246         | 66,851         | 625,455          | 561,271           | 625,455           | (64,184)                                |
| 2905 Club M Salaries                                  | 28,547         | 29,649         | 49,521         | 387,817          | 311,304           | 387,817           | (76,514)                                |
| 2930 Maintenance & Grounds Salaries                   | 8,023          | 7,976          | 9,152          | 97,210           | 95,940            | 97,210            | (1,270)                                 |
| 2935 Classified Substitute Pay                        | 17,996         | 21,839         | 43,746         | 112,149          | 14,875            | 112,149           | (97,274)                                |
| <b>SUBTOTAL - Classified Salaries</b>                 | <b>337,744</b> | <b>351,154</b> | <b>205,936</b> | <b>3,761,183</b> | <b>3,496,055</b>  | <b>3,761,183</b>  | <b>(265,128)</b>                        |
| <b>Employee Benefits</b>                              |                |                |                |                  |                   |                   |   |
| 3100 STRS   | 105,281        | 107,006        | 16,569         | 1,088,877        | 1,006,861         | 1,088,877         | (82,016)                                |
| 3300 OASDI-Medicare-Alternative                       | 30,960         | 31,900         | 14,291         | 339,417          | 345,039           | 339,417           | 5,623                                   |
| 3400 Health & Welfare Benefits                        | (32,469)       | (28,166)       | 708,383        | 428,289          | 906,783           | 428,289           | 478,493                                 |
| 3500 Unemployment Insurance                           | 4,172          | 896            | 1,387          | 41,292           | 45,541            | 41,292            | 4,250                                   |
| 3600 Workers Comp Insurance                           | -              | -              | 105,852        | 105,852          | 92,218            | 105,852           | (13,634)                                |
| 3900 Other Employee Benefits                          | 1,974          | 1,974          | 1,664          | 23,935           | 91,777            | 23,935            | 67,842                                  |
| <b>SUBTOTAL - Employee Benefits</b>                   | <b>109,919</b> | <b>113,609</b> | <b>848,146</b> | <b>2,027,662</b> | <b>2,488,219</b>  | <b>2,027,662</b>  | <b>460,557</b>                          |
| <b>Books &amp; Supplies</b>                           |                |                |                |                  |                   |                   |   |
| 4100 Approved Textbooks & Core Curricula Materials    | 137            | 6,629          | -              | 158,236          | 178,000           | 158,236           | 19,764                                  |
| 4300 Materials & Supplies                             | 1,963          | 944            | 1,949          | 30,836           | 72,513            | 30,836            | 41,677                                  |
| 4320 Educational Software                             | -              | -              | -              | 122,027          | 125,000           | 122,027           | 2,973                                   |
| 4325 SpEd Materials & Supplies                        | 969            | 128            | -              | 27,466           | 30,000            | 27,466            | 2,534                                   |
| 4330 Office Supplies                                  | 4,332          | 5,802          | 29             | 51,989           | 75,535            | 51,989            | 23,546                                  |
| 4340 Montessori Materials                             | 6,746          | 3,821          | -              | 57,775           | 5,150             | 57,775            | (52,625)                                |
| 4350 Other Supplies & Materials                       | -              | 50             | -              | 8,051            | 10,610            | 8,051             | 2,559                                   |
| 4352 Club M Supplies                                  | 794            | 821            | 4,977          | 30,827           | 27,000            | 30,827            | (3,827)                                 |
| 4400 Noncapitalized Equipment                         | -              | -              | -              | 71,144           | 77,450            | 71,144            | 6,306                                   |
| 4410 New Classroom Furniture & Supplies               | -              | -              | -              | 1,357            | 1,854             | 1,357             | 497                                     |
| 4420 Computers: individual items less than \$5k       | 555            | 3,759          | 6,585          | 14,436           | 7,000             | 14,436            | (7,436)                                 |
| 4710 Student Food Services                            | -              | 8              | -              | 8                | 8                 | 8                 | -                                       |
| 4720 Staff Meals and Events                           | 540            | -              | -              | 2,974            | 3,500             | 2,974             | 526                                     |
| <b>SUBTOTAL - Books and Supplies</b>                  | <b>16,035</b>  | <b>21,963</b>  | <b>13,540</b>  | <b>577,126</b>   | <b>613,619</b>    | <b>577,126</b>    | <b>36,493</b>                           |

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|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|---|
|   | Apr              | May              | Jun              | Actual YTD        | Previous Forecast | Unaudited Actuals | Previous Forecast vs. Unaudited Actuals |
| <b>Services &amp; Other Operating Expenses</b>        |                  |                  |                  |                   |                   |                   |   |
| 5100 Subagreements for Services                       | 111,705          | 106,204          | 142,754          | 744,054           | 626,539           | 744,054           | (117,515)                               |
| 5200 Travel & Conferences                             | 1,561            | 1,555            | 15,693           | 38,944            | 24,378            | 38,944            | (14,567)                                |
| 5300 Dues & Memberships                               | -                | -                | 13,213           | 19,609            | 8,086             | 19,609            | (11,523)                                |
| 5515 Janitorial, Gardening Services & Supplies        | 6,848            | 4,258            | 2,322            | 133,325           | 137,460           | 133,325           | 4,135                                   |
| 5520 Security   | 500              | -                | -                | 1,660             | 1,545             | 1,660             | (115)                                   |
| 5535 Utilities (General)                              | 511              | 24,351           | 55,399           | 115,831           | 75,000            | 115,831           | (40,831)                                |
| 5605 Equipment Leases                                 | 5,876            | 4,584            | (1,227)          | 17,835            | 24,000            | 17,835            | 6,165                                   |
| 5610 Rent   | 111,930          | 111,930          | 209,740          | 1,543,021         | 1,334,881         | 1,543,021         | (208,140)                               |
| 5615 Repairs and Maintenance - Building               | -                | 473              | 594              | 10,240            | 9,270             | 10,240            | (970)                                   |
| 5800 Other Services & Operating Expenses              | -                | 79               | -                | 79                | 350               | 79                | 271                                     |
| 5808 Current Year CAC Expense                         | (164)            | 12,727           | 70,249           | -                 | 21,000            | -                 | 21,000                                  |
| 5812 Business Services                                | 15,273           | 15,273           | 15,273           | 183,276           | 181,360           | 183,276           | (1,916)                                 |
| 5824 District Oversight Fees                          | -                | -                | 141,551          | 141,551           | 141,551           | 141,551           | 0                                       |
| 5827 PPE and Testing                                  | -                | -                | -                | 587               | -                 | 587               | (587)                                   |
| 5830 Field Trips Expenses                             | -                | -                | -                | 60                | -                 | 60                | (60)                                    |
| 5833 Fines and Penalties                              | -                | -                | -                | 1                 | 400               | 1                 | 399                                     |
| 5845 Legal Fees                                       | -                | 7,400            | 2,885            | 77,843            | 100,000           | 77,843            | 22,157                                  |
| 5848 Licenses and Other Fees                          | -                | -                | -                | -                 | 2,000             | -                 | 2,000                                   |
| 5857 Payroll Fees                                     | 2,157            | 2,100            | 2,450            | 30,344            | 28,428            | 30,344            | (1,916)                                 |
| 5858 CMO Fees Expense                                 | -                | -                | 2,496,437        | 2,496,437         | 2,608,186         | 2,496,437         | 111,749                                 |
| 5861 Prior Yr Exp (not accrued)                       | -                | 18,512           | 150              | 56,993            | 38,332            | 56,993            | (18,661)                                |
| 5863 Professional Development                         | 900              | 17,400           | 10,425           | 180,480           | 158,337           | 180,480           | (22,143)                                |
| 5875 Staff Recruiting                                 | -                | 103              | -                | 103               | -                 | 103               | (103)                                   |
| 5880 Student Health Services                          | -                | 5,186            | 3,518            | 14,241            | 11,000            | 14,241            | (3,241)                                 |
| 5898 Bad Debt Expense                                 | 94               | 50,716           | -                | 50,824            | -                 | 50,824            | (50,824)                                |
| 5899 Miscellaneous Operating Expenses                 | 2,865            | 12,344           | 6,017            | 39,429            | 25,000            | 39,429            | (14,429)                                |
| 5900 Communications                                   | 105              | -                | -                | 105               | -                 | 105               | (105)                                   |
| 5915 Postage and Delivery                             | -                | 204              | 371              | 2,298             | 3,090             | 2,298             | 792                                     |
| <b>SUBTOTAL - Services &amp; Other Operating Exp.</b> | <b>260,160</b>   | <b>395,398</b>   | <b>3,187,814</b> | <b>5,899,171</b>  | <b>5,560,193</b>  | <b>5,899,171</b>  | <b>(338,978)</b>                        |
| <b>Capital Outlay &amp; Depreciation</b>              |                  |                  |                  |                   |                   |                   |   |
| 6900 Depreciation                                     | 6,669            | 6,669            | 14,663           | 88,018            | 80,027            | 88,018            | (7,991)                                 |
| <b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>   | <b>6,669</b>     | <b>6,669</b>     | <b>14,663</b>    | <b>88,018</b>     | <b>80,027</b>     | <b>88,018</b>     | <b>(7,991)</b>                          |
| <b>Other Outflows</b>                                 |                  |                  |                  |                   |                   |                   |   |
| 7438 Long term debt - Interest                        | -                | -                | 912              | 912               | -                 | 912               | (912)                                   |
| 7999 Uncategorized Expense                            | -                | -                | 110              | 110               | -                 | 110               | (110)                                   |
| <b>SUBTOTAL - Other Outflows</b>                      | <b>-</b>         | <b>-</b>         | <b>1,022</b>     | <b>1,022</b>      | <b>-</b>          | <b>1,022</b>      | <b>(1,022)</b>                          |
| <b>TOTAL EXPENSES</b>                                 | <b>1,249,449</b> | <b>1,414,190</b> | <b>4,411,074</b> | <b>17,796,886</b> | <b>17,524,723</b> | <b>17,796,886</b> | <b>(272,163)</b>                        |