

Capitol
Income Statement
As of Aug FY2024

	Actual		YTD Actual YTD	Budget						
	Jul	Aug		Approved Budget v1	Previous Forecast	Current Forecast	Previous	Approved	Current Forecast Remaining	% Current Forecast Spent
							Forecast vs. Current Forecast	Budget v1 vs. Current Forecast		
SUMMARY										
Revenue										
LCFF Entitlement	-	96,641	96,641	3,809,193	3,729,835	3,729,835	-	(79,358)	3,633,194	3%
Federal Revenue	-	-	-	219,196	295,755	295,755	-	76,559	295,755	0%
Other State Revenues	-	125,118	125,118	652,160	776,688	776,688	-	124,528	651,570	16%
Local Revenues	500	-	500	-	-	-	-	-	(500)	
Fundraising and Grants	57,095	26,883	83,978	281,576	281,576	281,576	-	-	197,598	30%
Total Revenue	57,595	248,641	306,236	4,962,125	5,083,854	5,083,854	-	121,729	4,777,618	6%
Expenses										
Compensation and Benefits	61,293	281,375	342,668	3,445,474	3,512,173	3,495,532	16,641	(50,058)	3,152,864	10%
Books and Supplies	69,293	22,540	91,833	228,182	228,182	241,611	(13,429)	(13,429)	149,778	38%
Services and Other Operating Expenditures	(93,146)	336	(92,810)	1,241,186	1,245,636	1,263,786	(18,151)	(22,600)	1,356,596	-7%
Depreciation	-	-	-	21,365	21,365	21,365	-	-	21,365	0%
Other Outflows	-	3,843	3,843	-	-	-	-	-	(3,843)	
Total Expenses	37,441	308,094	345,535	4,936,207	5,007,356	5,022,294	(14,938)	(86,087)	4,676,759	7%
Operating Income	20,154	(59,453)	(39,299)	25,918	76,498	61,560	(14,938)	35,642	100,859	
Fund Balance										
Beginning Balance (Audited)				789,773	825,880	825,880				
Operating Income				25,918	76,498	61,560				
Ending Fund Balance				815,691	902,379	887,440				
Fund Balance as a % of Expenses				17%	18%	18%				

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KEY ASSUMPTIONS										
Enrollment Summary										
K-3				189	189	189	-	-		
4-6				114	114	114	-	-		
7-8				50	50	50	-	-		
Total Enrolled				353	353	353	-	-		
ADA %										
K-3				96.0%	94.0%	94.0%	0.0%	-2.0%		
4-6				96.0%	94.0%	94.0%	0.0%	-2.0%		
7-8				96.0%	94.0%	94.0%	0.0%	-2.0%		
Average ADA %				96.0%	94.0%	94.0%	0.0%	-2.0%		
ADA										
K-3				181.44	177.66	177.66	-	(3.78)		
4-6				109.44	107.16	107.16	-	(2.28)		
7-8				48.00	47.00	47.00	-	(1.00)		
Total ADA				338.88	331.82	331.82	-	(7.06)		

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	-	96,641	96,641	1,901,570	1,938,884	1,938,884	-	37,314	1,842,243	5%
8012 Education Protection Account Entitlement	-	-	-	982,827	889,254	889,254	-	(93,573)	889,254	0%
8096 Charter Schools in Lieu of Property Taxes	-	-	-	924,797	901,698	901,698	-	(23,099)	901,698	0%
SUBTOTAL - LCFF Entitlement	-	96,641	96,641	3,809,193	3,729,835	3,729,835	-	(79,358)	3,633,194	3%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	63,236	66,423	66,423	-	3,187	66,423	0%
8182 Special Education Reimbursement	-	-	-	3,805	3,815	3,815	-	10	3,815	0%
8291 Title I	-	-	-	26,136	26,136	26,136	-	-	26,136	0%
8292 Title II	-	-	-	6,118	6,118	6,118	-	-	6,118	0%
8294 Title IV	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296 CARES ESSER and LLM	-	-	-	109,901	183,263	183,263	-	73,362	183,263	0%
SUBTOTAL - Federal Revenue	-	-	-	219,196	295,755	295,755	-	76,559	295,755	0%
Other State Revenue										
8311 AB/SB 86	-	-	-	49,903	49,903	49,903	-	-	49,903	0%
8319 Other State Apportionments - Prior Years	-	97,398	97,398	-	-	-	-	-	(97,398)	
8381 Special Education - Entitlement (State	-	27,720	27,720	260,440	280,746	280,746	-	20,306	253,026	10%
8382 Special Education Reimbursement (State	-	-	-	21,604	22,577	22,577	-	973	22,577	0%
8550 Mandated Cost Reimbursements	-	-	-	6,472	6,472	6,472	-	-	6,472	0%
8560 State Lottery Revenue	-	-	-	83,885	86,297	86,297	-	2,411	86,297	0%
8590 All Other State Revenue	-	-	-	93,281	194,119	194,119	-	100,838	194,119	0%
8593 Other State Revenue 3	-	-	-	136,574	136,574	136,574	-	-	136,574	0%
SUBTOTAL - Other State Revenue	-	125,118	125,118	652,160	776,688	776,688	-	124,528	651,570	16%
Local Revenue										
8699 All Other Local Revenue	500	-	500	-	-	-	-	-	(500)	
SUBTOTAL - Local Revenue	500	-	500	-	-	-	-	-	(500)	
Fundraising and Grants										
8811 Club M Revenue	57,095	26,883	83,978	281,576	281,576	281,576	-	-	197,598	30%
SUBTOTAL - Fundraising and Grants	57,095	26,883	83,978	281,576	281,576	281,576	-	-	197,598	30%
TOTAL REVENUE	57,595	248,641	306,236	4,962,125	5,083,854	5,083,854	-	121,729	4,777,618	6%

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	3,621	117,269	120,889	1,152,516	1,192,699	1,192,699	0	(40,182)	1,071,809	10%
1148 Teacher - Special Ed	-	12,632	12,632	161,567	156,449	156,449	(0)	5,118	143,816	8%
1150 CAT Certificated SpEd Staff	-	-	-	-	45,500	47,750	(2,250)	(47,750)	47,750	0%
1300 Certificated Supervisor & Administrator Salaries	17,585	17,585	35,170	205,640	209,336	209,336	-	(3,696)	174,166	17%
1930 Certificated Counselors Salaries	668	6,219	6,887	52,968	57,204	57,204	0	(4,235)	50,317	12%
SUBTOTAL - Certificated Salaries	21,874	153,705	175,579	1,572,692	1,661,187	1,663,437	(2,250)	(90,745)	1,487,858	11%
Classified Salaries										
2100 Classified Teaching Assistant Salaries	3,440	35,671	39,111	350,734	364,886	364,886	(0)	(14,152)	325,776	11%
2200 Classified Special Ed Salaries	4,007	22,202	26,209	271,582	266,730	263,096	3,634	8,486	236,887	10%
2201 Classified SpEd Teaching Assistants Salaries	40	12,170	12,210	236,281	189,424	190,979	(1,555)	45,302	178,770	6%
2311 CAT Classified Admin	1,835	1,835	3,669	-	-	-	-	-	(3,669)	
2400 Classified Clerical & Office Salaries	13,562	12,292	25,854	160,100	158,100	162,100	(4,000)	(2,000)	136,246	16%
2905 Club M Salaries	10,346	7,313	17,659	120,767	105,691	105,691	(0)	15,076	88,032	17%
2935 Classified Substitute Pay	-	-	-	19,767	19,767	-	19,767	19,767	-	
SUBTOTAL - Classified Salaries	33,229	91,483	124,712	1,159,230	1,104,598	1,086,753	17,846	72,477	962,041	11%
Employee Benefits										
3100 STRS	5,291	30,803	36,095	299,665	316,568	316,998	(430)	(17,332)	280,903	11%
3300 OASDI-Medicare-Alternative	3,399	9,094	12,493	111,718	108,822	107,490	1,333	4,229	94,997	12%
3400 Health & Welfare Benefits	(2,577)	(3,910)	(6,487)	218,172	236,772	236,772	-	(18,600)	243,259	-3%
3500 Unemployment Insurance	77	-	77	14,289	14,162	14,183	(21)	105	14,106	1%
3600 Workers Comp Insurance	-	-	-	28,685	29,041	28,877	164	(192)	28,877	0%
3900 Other Employee Benefits	-	200	200	41,023	41,023	41,023	-	-	40,823	0%
SUBTOTAL - Employee Benefits	6,190	36,187	42,377	713,552	746,388	745,342	1,046	(31,790)	702,965	6%
Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	7,479	2,415	9,894	81,530	81,530	81,530	-	-	71,636	12%
4300 Materials & Supplies	5,906	11,397	17,302	56,920	56,920	56,920	-	-	39,618	30%
4320 Educational Software	37,368	2,940	40,308	31,291	31,291	41,354	(10,063)	(10,063)	1,046	97%
4325 SpEd Materials & Supplies	1,100	449	1,549	10,815	10,815	10,815	-	-	9,266	14%
4330 Office Supplies	2,582	1,671	4,252	15,450	15,450	15,450	-	-	11,198	28%
4340 Montessori Materials	3,565	-	3,565	5,000	5,000	5,000	-	-	1,435	71%
4350 Other Supplies & Materials	-	-	-	3,605	3,605	3,605	-	-	3,605	0%
4352 Club M Supplies	1,704	42	1,747	9,288	9,288	9,288	-	-	7,542	19%
4410 New Classroom Furniture & Supplies	8,109	1,852	9,960	8,000	8,000	9,960	(1,960)	(1,960)	-	100%
4420 Computers: individual items less than \$5k	1,481	1,470	2,951	1,545	1,545	2,951	(1,406)	(1,406)	-	100%
4710 Student Food Services	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
4720 Staff Meals and Events	-	305	305	3,708	3,708	3,708	-	-	3,403	8%
SUBTOTAL - Books and Supplies	69,293	22,540	91,833	228,182	228,182	241,611	(13,429)	(13,429)	149,778	38%

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Services & Other Operating Expenses										
5100 Subagreements for Services	-	2,100	2,100	33,398	75,016	78,384	(3,368)	(44,986)	76,284	3%
5200 Travel & Conferences	8	-	8	5,305	5,305	5,305	-	-	5,296	0%
5300 Dues & Memberships	-	870	870	14,912	14,912	14,912	-	-	14,042	6%
5515 Janitorial, Gardening Services & Supplies	651	318	969	149,799	149,799	149,799	-	-	148,830	1%
5535 Utilities (General)	132	132	263	51,560	51,560	51,560	-	-	51,297	1%
5605 Equipment Leases	894	1,180	2,074	12,734	12,734	12,734	-	-	10,660	16%
5610 Rent	-	(8,655)	(8,655)	118,575	118,575	118,575	-	-	127,230	-7%
5615 Repairs and Maintenance - Building	-	161	161	2,081	2,081	2,081	-	-	1,920	8%
5808 Current Year CAC Expense	15,886	(2,449)	13,436	-	-	-	-	-	(13,436)	
5809 Banking Fees	-	-	-	2,060	2,060	2,060	-	-	2,060	0%
5812 Business Services	3,822	3,822	7,644	46,116	45,859	46,018	(159)	99	38,374	17%
5824 District Oversight Fees	(122,947)	-	(122,947)	40,412	39,570	39,570	-	842	162,517	-311%
5848 Licenses and Other Fees	-	-	-	2,060	2,060	2,060	-	-	2,060	0%
5857 Payroll Fees	410	626	1,036	8,652	8,652	8,652	-	-	7,616	12%
5858 CMO Fees Expense	-	-	-	682,131	646,063	660,686	(14,623)	21,445	660,686	0%
5863 Professional Development	8,000	2,232	10,232	68,098	68,098	68,098	-	-	57,866	15%
5880 Student Health Services	-	-	-	1,545	1,545	1,545	-	-	1,545	0%
5915 Postage and Delivery	-	-	-	1,748	1,748	1,748	-	-	1,748	0%
SUBTOTAL - Services & Other Operating Exp.	(93,146)	336	(92,810)	1,241,186	1,245,636	1,263,786	(18,151)	(22,600)	1,356,596	-7%
Capital Outlay & Depreciation										
6900 Depreciation	-	-	-	21,365	21,365	21,365	-	-	21,365	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	21,365	21,365	21,365	-	-	21,365	0%
Other Outflows										
7999 Uncategorized Expense	-	3,843	3,843	-	-	-	-	-	(3,843)	
SUBTOTAL - Other Outflows	-	3,843	3,843	-	-	-	-	-	(3,843)	
TOTAL EXPENSES	37,441	308,094	345,535	4,936,207	5,007,356	5,022,294	(14,938)	(86,087)	4,676,759	7%