

San Juan
Income Statement
As of Aug FY2024

	Actual		YTD	Budget						
	Jul	Aug	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast Remaining	% Current Forecast Spent
							Current Forecast	Current Forecast		
SUMMARY										
Revenue										
LCFF Entitlement	-	390,836	390,836	15,670,753	15,425,953	15,425,953	-	(244,799)	15,035,117	3%
Federal Revenue	-	-	-	920,471	1,246,833	1,246,833	-	326,362	1,246,833	0%
Other State Revenues	-	430,867	430,867	2,972,736	3,071,532	3,071,532	-	98,796	2,640,665	14%
Local Revenues	1,000	-	1,000	-	-	-	-	-	(1,000)	
Fundraising and Grants	177,528	63,871	241,399	852,000	852,000	852,000	-	-	610,601	28%
Total Revenue	178,528	885,574	1,064,103	20,415,960	20,596,318	20,596,318	-	180,358	19,532,216	5%
Expenses										
Compensation and Benefits	247,815	1,071,492	1,319,307	13,525,232	13,374,881	13,286,343	88,538	238,889	11,967,036	10%
Books and Supplies	165,995	113,602	279,598	604,500	604,500	678,215	(73,715)	(73,715)	398,617	41%
Services and Other Operating Expenditures	345,554	241,938	587,492	5,586,040	6,270,139	6,362,479	(92,340)	(776,439)	5,774,987	9%
Depreciation	170	9,946	10,116	46,517	46,517	46,517	-	-	36,402	22%
Other Outflows	-	322,133	322,133	-	-	-	-	-	(322,133)	
Total Expenses	759,535	1,759,111	2,518,645	19,762,290	20,296,037	20,373,554	(77,518)	(611,265)	17,854,909	12%
Operating Income	(581,007)	(873,536)	(1,454,543)	653,670	300,281	222,764	(77,518)	(430,906)	1,677,307	
Fund Balance										
Beginning Balance (Audited)				7,078,507	7,214,594	7,214,594				
Operating Income				653,670	300,281	222,764				
Ending Fund Balance				7,732,177	7,514,876	7,437,358				
Fund Balance as a % of Expenses				39%	37%	37%				

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KEY ASSUMPTIONS										
Enrollment Summary										
K-3				758	758	758	-	-		
4-6				466	466	466	-	-		
7-8				219	219	219	-	-		
Total Enrolled				1,443	1,443	1,443	-	-		
ADA %										
K-3				96.0%	94.5%	94.5%	0.0%	-1.5%		
4-6				96.0%	94.5%	94.5%	0.0%	-1.5%		
7-8				96.0%	94.5%	94.5%	0.0%	-1.5%		
Average ADA %				96.0%	94.5%	94.5%	0.0%	-1.5%		
ADA										
K-3				727.68	716.31	716.31	-	(11.37)		
4-6				447.36	440.37	440.37	-	(6.99)		
7-8				210.24	206.96	206.96	-	(3.28)		
Total ADA				1,385.28	1,363.64	1,363.64	-	(21.64)		

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	-	390,836	390,836	7,656,156	7,887,628	7,887,628	-	231,472	7,496,792	5%
8012 Education Protection Account Entitlement	-	-	-	4,021,153	3,657,678	3,657,678	-	(363,475)	3,657,678	0%
8096 Charter Schools in Lieu of Property Taxes	-	-	-	3,993,444	3,880,647	3,880,647	-	(112,797)	3,880,647	0%
SUBTOTAL - LCFF Entitlement	-	390,836	390,836	15,670,753	15,425,953	15,425,953	-	(244,799)	15,035,117	3%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	259,158	271,787	271,787	-	12,629	271,787	0%
8182 Special Education Reimbursement	-	-	-	15,299	15,732	15,732	-	433	15,732	0%
8291 Title I	-	-	-	124,319	124,319	124,319	-	-	124,319	0%
8292 Title II	-	-	-	25,659	25,659	25,659	-	-	25,659	0%
8294 Title IV	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296 CARES ESSER and LLM	-	-	-	486,036	799,336	799,336	-	313,300	799,336	0%
SUBTOTAL - Federal Revenue	-	-	-	920,471	1,246,833	1,246,833	-	326,362	1,246,833	0%
Other State Revenue										
8311 AB/SB 86	-	-	-	512,448	512,448	512,448	-	-	512,448	0%
8381 Special Education - Entitlement (State)	-	111,439	111,439	1,067,359	1,148,746	1,148,746	-	81,387	1,037,307	10%
8382 Special Education Reimbursement (State)	-	-	-	88,541	93,958	93,958	-	5,417	93,958	0%
8550 Mandated Cost Reimbursements	-	-	-	26,023	26,023	26,023	-	-	26,023	0%
8560 State Lottery Revenue	-	-	-	342,908	354,643	354,643	-	11,735	354,643	0%
8590 All Other State Revenue	-	319,428	319,428	304,918	305,175	305,175	-	257	(14,253)	105%
8593 Other State Revenue 3	-	-	-	630,540	630,540	630,540	-	-	630,540	0%
SUBTOTAL - Other State Revenue	-	430,867	430,867	2,972,736	3,071,532	3,071,532	-	98,796	2,640,665	14%
Local Revenue										
8699 All Other Local Revenue	1,000	-	1,000	-	-	-	-	-	(1,000)	
SUBTOTAL - Local Revenue	1,000	-	1,000	-	-	-	-	-	(1,000)	
Fundraising and Grants										
8811 Club M Revenue	177,528	63,871	241,399	852,000	852,000	852,000	-	-	610,601	28%
SUBTOTAL - Fundraising and Grants	177,528	63,871	241,399	852,000	852,000	852,000	-	-	610,601	28%
TOTAL REVENUE	178,528	885,574	1,064,103	20,415,960	20,596,318	20,596,318	-	180,358	19,532,216	5%

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							Current Forecast	Current Forecast			
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	7,056	444,826	451,882	4,664,322	4,629,283	4,603,652	25,631	60,670	4,151,770	10%
1148	Teacher - Special Ed	1,571	62,768	64,339	807,277	718,542	718,542	0	88,735	654,203	9%
1150	CAT Certificated SpEd Staff	-	-	-	-	143,000	145,250	(2,250)	(145,250)	145,250	0%
1300	Certificated Supervisor & Administrator Salaries	59,181	67,726	126,907	778,854	779,908	779,908	(0)	(1,054)	653,001	16%
1930	Certificated Counselors Salaries	11,651	21,833	33,484	202,338	211,362	211,362	-	(9,024)	177,878	16%
	SUBTOTAL - Certificated Salaries	79,458	597,154	676,612	6,452,791	6,482,095	6,458,714	23,381	(5,923)	5,782,102	10%
Classified Salaries											
2100	Classified Teaching Assistant Salaries	4,278	138,819	143,097	1,586,324	1,676,825	1,644,558	32,267	(58,233)	1,501,460	9%
2103	Outdoor Learning & Library Specialists Salaries	3,777	875	4,652	50,267	49,223	45,433	3,790	4,834	40,782	10%
2200	Classified Special Ed Salaries	17,966	59,652	77,618	1,065,212	784,351	809,970	(25,620)	255,242	732,352	10%
2201	Classified SpEd Teaching Assistants Salaries	213	20,998	21,212	417,342	370,218	343,040	27,178	74,302	321,828	6%
2311	CAT Classified Admin	5,848	5,848	11,695	-	-	-	-	-	(11,695)	-
2400	Classified Clerical & Office Salaries	49,847	53,241	103,088	563,442	552,735	552,735	-	10,707	449,647	19%
2401	CAT Classified Clerical & Office Salaries	3,968	3,968	7,936	-	-	-	-	-	(7,936)	-
2905	Club M Salaries	46,056	37,159	83,215	418,903	474,306	477,693	(3,388)	(58,790)	394,478	17%
2930	Maintenance & Grounds Salaries	5,778	5,296	11,074	102,596	63,456	63,456	-	39,140	52,382	17%
2935	Classified Substitute Pay	-	-	-	15,321	15,321	-	15,321	15,321	-	-
	SUBTOTAL - Classified Salaries	137,731	325,857	463,587	4,219,409	3,986,435	3,936,886	49,549	282,523	3,473,299	12%
Employee Benefits											
3100	STRS	19,228	122,717	141,944	1,229,572	1,235,170	1,230,704	4,466	(1,131)	1,088,759	12%
3300	OASDI-Medicare-Alternative	11,156	32,549	43,705	417,295	399,897	395,768	4,130	21,527	352,063	11%
3400	Health & Welfare Benefits	(1,724)	(8,758)	(10,482)	872,861	942,161	936,161	6,000	(63,300)	946,643	-1%
3500	Unemployment Insurance	302	-	302	55,967	53,924	53,678	246	2,289	53,376	1%
3600	Workers Comp Insurance	-	-	-	112,058	109,920	109,154	766	2,904	109,154	0%
3900	Other Employee Benefits	1,664	1,974	3,638	165,279	165,279	165,279	-	-	161,641	2%
	SUBTOTAL - Employee Benefits	30,626	148,481	179,107	2,853,032	2,906,350	2,890,743	15,607	(37,710)	2,711,636	6%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	35,132	27,041	62,173	246,723	246,723	246,723	-	-	184,550	25%
4300	Materials & Supplies	14,458	11,601	26,059	74,688	74,688	74,688	-	-	48,629	35%
4320	Educational Software	99,278	46,613	145,891	86,369	86,369	160,084	(73,715)	(73,715)	14,192	91%
4325	SpEd Materials & Supplies	3,071	7,524	10,594	30,900	30,900	30,900	-	-	20,306	34%
4330	Office Supplies	2,645	10,117	12,762	77,801	77,801	77,801	-	-	65,039	16%
4340	Montessori Materials	1,212	962	2,174	17,000	17,000	17,000	-	-	14,826	13%
4350	Other Supplies & Materials	-	786	786	10,928	10,928	10,928	-	-	10,142	7%
4352	Club M Supplies	5,757	5,493	11,249	27,810	27,810	27,810	-	-	16,561	40%
4420	Computers: individual items less than \$5k	4,443	1,458	5,902	15,914	15,914	15,914	-	-	10,012	37%
4710	Student Food Services	-	19	19	10,187	10,187	10,187	-	-	10,168	0%
4720	Staff Meals and Events	-	1,988	1,988	6,180	6,180	6,180	-	-	4,192	32%
	SUBTOTAL - Books and Supplies	165,995	113,602	279,598	604,500	604,500	678,215	(73,715)	(73,715)	398,617	41%

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Services & Other Operating Expenses										
5100 Subagreements for Services	-	25,749	25,749	362,353	1,182,491	1,205,258	(22,767)	(842,905)	1,179,509	2%
5200 Travel & Conferences	216	2,445	2,661	25,109	25,109	25,109	-	-	22,448	11%
5300 Dues & Memberships	-	1,830	1,830	36,111	36,111	36,111	-	-	34,281	5%
5515 Janitorial, Gardening Services & Supplies	33,955	20,159	54,114	236,749	236,749	236,749	-	-	182,635	23%
5520 Security	500	-	500	1,591	1,591	1,591	-	-	1,092	31%
5535 Utilities (General)	328	744	1,072	77,250	77,250	77,250	-	-	76,179	1%
5605 Equipment Leases	2,849	2,992	5,840	24,720	24,720	24,720	-	-	18,880	24%
5610 Rent	262,141	131,071	393,212	1,386,322	1,386,322	1,386,322	-	-	993,111	28%
5615 Repairs and Maintenance - Building	148	377	525	9,548	9,548	9,548	-	-	9,023	5%
5808 Current Year CAC Expense	11,747	(3,630)	8,117	-	-	-	-	-	(8,117)	
5812 Business Services	15,909	15,909	31,819	188,516	188,459	189,114	(655)	(598)	157,296	17%
5824 District Oversight Fees	-	-	-	166,251	163,654	163,654	-	2,597	163,654	0%
5833 Fines and Penalties	-	-	-	412	412	412	-	-	412	0%
5845 Legal Fees	-	(1,185)	(1,185)	-	-	-	-	-	1,185	
5848 Licenses and Other Fees	-	-	-	2,060	2,060	2,060	-	-	2,060	0%
5857 Payroll Fees	1,561	2,326	3,888	29,281	29,281	29,281	-	-	25,393	13%
5858 CMO Fees Expense	-	-	-	2,788,429	2,655,045	2,715,140	(60,096)	73,289	2,715,140	0%
5861 Prior Yr Exp (not accrued)	-	838	838	-	-	8,823	(8,823)	(8,823)	7,985	9%
5863 Professional Development	14,986	42,036	57,022	235,424	235,424	235,424	-	-	178,401	24%
5880 Student Health Services	-	-	-	12,731	12,731	12,731	-	-	12,731	0%
5887 Technology Services	1,215	-	1,215	-	-	-	-	-	(1,215)	
5915 Postage and Delivery	-	278	278	3,183	3,183	3,183	-	-	2,905	9%
SUBTOTAL - Services & Other Operating Exp.	345,554	241,938	587,492	5,586,040	6,270,139	6,362,479	(92,340)	(776,439)	5,774,987	9%
Capital Outlay & Depreciation										
6100 Sites & Improvement of Sites	170	-	170	-	-	-	-	-	(170)	
6500 Equipment Replacement	-	9,946	9,946	-	-	-	-	-	(9,946)	
6900 Depreciation	-	-	-	46,517	46,517	46,517	-	-	46,517	0%
SUBTOTAL - Capital Outlay & Depreciation	170	9,946	10,116	46,517	46,517	46,517	-	-	36,402	22%
Other Outflows										
7999 Uncategorized Expense	-	322,133	322,133	-	-	-	-	-	(322,133)	
SUBTOTAL - Other Outflows	-	322,133	322,133	-	-	-	-	-	(322,133)	
TOTAL EXPENSES	759,535	1,759,111	2,518,645	19,762,290	20,296,037	20,373,554	(77,518)	(611,265)	17,854,909	12%