

**Capitol  
Income Statement  
As of Oct FY2024**

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	89,137	89,137	410,611	588,885	3,809,193	3,793,030	3,793,030	-	(16,163)	3,204,145	16%
Federal Revenue	-	-	-	-	219,196	295,755	295,755	-	76,559	295,755	0%
Other State Revenues	132,622	7,504	38,456	178,581	652,160	774,601	788,091	13,491	135,932	609,510	23%
Local Revenues	-	-	555	1,055	-	-	-	-	-	(1,055)	
Fundraising and Grants	26,883	15,294	26,414	125,685	281,576	281,576	281,576	-	-	155,891	45%
<b>Total Revenue</b>	<b>248,641</b>	<b>111,935</b>	<b>476,035</b>	<b>894,206</b>	<b>4,962,125</b>	<b>5,144,962</b>	<b>5,158,453</b>	<b>13,491</b>	<b>196,328</b>	<b>4,264,246</b>	<b>17%</b>
<b>Expenses</b>											
Compensation and Benefits	281,375	284,116	305,507	932,291	3,445,474	3,473,728	3,467,384	6,343	(21,910)	2,535,094	27%
Books and Supplies	22,540	12,540	12,426	116,799	228,182	243,893	243,888	5	(15,706)	127,089	48%
Services and Other Operating Expenditures	336	55,282	72,290	34,762	1,241,186	1,373,816	1,405,963	(32,146)	(164,777)	1,371,200	2%
Depreciation	-	-	-	-	21,365	21,365	21,365	-	-	21,365	0%
Other Outflows	3,843	-	395	4,238	-	-	-	-	-	(4,238)	
<b>Total Expenses</b>	<b>308,094</b>	<b>351,937</b>	<b>390,618</b>	<b>1,088,090</b>	<b>4,936,207</b>	<b>5,112,802</b>	<b>5,138,600</b>	<b>(25,797)</b>	<b>(202,393)</b>	<b>4,050,509</b>	<b>21%</b>
<b>Operating Income</b>	<b>(59,453)</b>	<b>(240,002)</b>	<b>85,417</b>	<b>(193,884)</b>	<b>25,918</b>	<b>32,160</b>	<b>19,853</b>	<b>(12,307)</b>	<b>(6,065)</b>	<b>213,737</b>	
<b>Fund Balance</b>											
Beginning Balance (Audited)					789,773	825,880	825,880				
Operating Income					25,918	32,160	19,853				
<b>Ending Fund Balance</b>					<b>815,691</b>	<b>858,040</b>	<b>845,733</b>				
Fund Balance as a % of Expenses					17%	17%	16%				

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<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
K-3					189	196	196	-	7		
4-6					114	120	120	-	6		
7-8					50	41	41	-	(9)		
<b>Total Enrolled</b>					<b>353</b>	<b>357</b>	<b>357</b>	-	4		
<b>ADA %</b>											
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%		
<b>Average ADA %</b>					<b>96.0%</b>	<b>94.0%</b>	<b>94.0%</b>	<b>0.0%</b>	<b>-2.0%</b>		
<b>ADA</b>											
K-3					181.44	184.24	184.24	-	2.80		
4-6					109.44	112.80	112.80	-	3.36		
7-8					48.00	38.54	38.54	-	(9.46)		
<b>Total ADA</b>					<b>338.88</b>	<b>335.58</b>	<b>335.58</b>	-	(3.30)		

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	89,137	89,137	160,446	338,720	1,901,570	1,981,785	1,981,785	-	80,215	1,643,065	17%
8012	Education Protection Account Entitlement	-	-	250,165	250,165	982,827	899,330	899,330	-	(83,497)	649,165	28%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	-	924,797	911,915	911,915	-	(12,882)	911,915	0%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>89,137</b>	<b>89,137</b>	<b>410,611</b>	<b>588,885</b>	<b>3,809,193</b>	<b>3,793,030</b>	<b>3,793,030</b>	<b>-</b>	<b>(16,163)</b>	<b>3,204,145</b>	<b>16%</b>
<b>Federal Revenue</b>												
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%
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,196</b>	<b>295,755</b>	<b>295,755</b>	<b>-</b>	<b>76,559</b>	<b>295,755</b>	<b>0%</b>
<b>Other State Revenue</b>												
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)	0%
8381	Special Education - Entitlement (State)	27,720	-	24,948	52,667	260,440	280,746	280,746	-	20,306	228,079	19%
8382	Special Education Reimbursement (State)	1,318	1,318	2,374	5,010	21,604	22,577	48,961	26,384	27,357	43,951	10%
8550	Mandated Cost Reimbursements	-	-	-	-	6,472	6,472	6,443	(29)	(29)	6,443	0%
8560	State Lottery Revenue	-	-	-	-	83,885	87,274	87,274	-	3,389	87,274	0%
8590	All Other State Revenue	-	-	-	-	93,281	191,054	191,054	-	97,773	191,054	0%
8593	Other State Revenue 3	6,186	6,186	11,134	23,506	136,574	136,574	123,710	(12,864)	(12,864)	100,204	19%
<b>SUBTOTAL - Other State Revenue</b>		<b>132,622</b>	<b>7,504</b>	<b>38,456</b>	<b>178,581</b>	<b>652,160</b>	<b>774,601</b>	<b>788,091</b>	<b>13,491</b>	<b>135,932</b>	<b>609,510</b>	<b>23%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	-	-	555	1,055	-	-	-	-	-	(1,055)	0%
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>-</b>	<b>555</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,055)</b>	<b>0%</b>
<b>Fundraising and Grants</b>												
8811	Club M Revenue	26,883	15,294	26,414	125,685	281,576	281,576	281,576	-	-	155,891	45%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>26,883</b>	<b>15,294</b>	<b>26,414</b>	<b>125,685</b>	<b>281,576</b>	<b>281,576</b>	<b>281,576</b>	<b>-</b>	<b>-</b>	<b>155,891</b>	<b>45%</b>
<b>TOTAL REVENUE</b>		<b>248,641</b>	<b>111,935</b>	<b>476,035</b>	<b>894,206</b>	<b>4,962,125</b>	<b>5,144,962</b>	<b>5,158,453</b>	<b>13,491</b>	<b>196,328</b>	<b>4,264,246</b>	<b>17%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	117,269	121,941	122,099	364,929	1,152,516	1,193,299	1,193,299	-	(40,782)	828,369	31%
1103	Certificated Substitute Pay	-	-	6,923	6,923	-	-	-	-	-	(6,923)	
1148	Teacher - Special Ed	12,632	13,395	15,765	41,793	161,567	156,449	156,449	-	5,118	114,656	27%
1150	CAT Certificated SpEd Staff	-	-	-	-	-	47,750	47,750	-	(47,750)	47,750	0%
1300	Certificated Supervisor & Administrator Salaries	17,585	17,853	17,853	70,876	205,640	209,336	209,336	-	(3,696)	138,460	34%
1930	Certificated Counselors Salaries	6,219	5,866	5,897	18,649	52,968	57,204	57,204	-	(4,235)	38,554	33%
1980	Other Cert - Custom 5	-	-	270	270	-	-	-	-	-	(270)	
<b>SUBTOTAL - Certificated Salaries</b>		<b>153,705</b>	<b>159,055</b>	<b>168,807</b>	<b>503,440</b>	<b>1,572,692</b>	<b>1,664,037</b>	<b>1,664,037</b>	<b>-</b>	<b>(91,345)</b>	<b>1,160,597</b>	<b>30%</b>
<b>Classified Salaries</b>												
2100	Classified Teaching Assistant Salaries	35,671	36,478	36,336	111,925	350,734	364,886	373,022	(8,136)	(22,288)	261,098	30%
2200	Classified Special Ed Salaries	22,202	24,574	24,299	75,082	271,582	260,086	260,086	-	11,496	185,004	29%
2201	Classified SpEd Teaching Assistants Salaries	12,170	11,979	12,326	36,515	236,281	171,758	171,006	752	65,274	134,492	21%
2311	CAT Classified Admin	1,835	1,835	1,835	7,338	-	-	-	-	-	(7,338)	
2400	Classified Clerical & Office Salaries	12,292	13,234	12,954	52,043	160,100	162,100	162,100	-	(2,000)	110,057	32%
2905	Club M Salaries	7,313	9,138	8,975	35,773	120,767	101,776	101,776	-	18,990	66,003	35%
2935	Classified Substitute Pay	-	-	4,864	4,864	19,767	-	-	-	19,767	(4,864)	
<b>SUBTOTAL - Classified Salaries</b>		<b>91,483</b>	<b>97,238</b>	<b>101,590</b>	<b>323,540</b>	<b>1,159,230</b>	<b>1,060,607</b>	<b>1,067,991</b>	<b>(7,384)</b>	<b>91,238</b>	<b>744,452</b>	<b>30%</b>
<b>Employee Benefits</b>												
3100	STRS	30,803	30,493	32,335	98,923	299,665	317,112	317,112	-	(17,447)	218,189	31%
3300	OASDI-Medicare-Alternative	9,094	9,176	9,552	31,220	111,718	105,498	106,063	(565)	5,655	74,843	29%
3400	Health & Welfare Benefits	(3,910)	(12,496)	(8,275)	(27,258)	218,172	242,772	228,372	14,400	(10,200)	255,630	-12%
3500	Unemployment Insurance	-	-	1,073	1,150	14,289	14,070	14,100	(30)	189	12,949	8%
3600	Workers Comp Insurance	-	-	-	-	28,685	28,609	28,686	(78)	(1)	28,686	0%
3900	Other Employee Benefits	200	650	425	1,275	41,023	41,023	41,023	-	-	39,748	3%
<b>SUBTOTAL - Employee Benefits</b>		<b>36,187</b>	<b>27,823</b>	<b>35,111</b>	<b>105,311</b>	<b>713,552</b>	<b>749,083</b>	<b>735,356</b>	<b>13,728</b>	<b>(21,804)</b>	<b>630,045</b>	<b>14%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	2,415	-	-	9,894	81,530	81,530	78,590	2,940	2,940	68,696	13%
4300	Materials & Supplies	11,397	6,435	3,749	27,486	56,920	56,920	56,920	-	-	29,434	48%
4320	Educational Software	2,940	1,046	2,130	43,484	31,291	41,354	43,844	(2,490)	(12,553)	360	99%
4325	SpEd Materials & Supplies	449	1,026	2,055	4,630	10,815	10,815	10,815	-	-	6,185	43%
4330	Office Supplies	1,671	1,518	1,491	7,261	15,450	15,450	15,450	-	-	8,189	47%
4340	Montessori Materials	-	-	659	4,224	5,000	5,000	5,000	-	-	776	84%
4350	Other Supplies & Materials	-	199	-	199	3,605	3,605	3,605	-	-	3,406	6%
4352	Club M Supplies	42	1,444	422	3,613	9,288	9,288	9,288	-	-	5,675	39%
4410	New Classroom Furniture & Supplies	1,852	-	-	9,960	8,000	9,960	9,960	-	(1,960)	-	100%
4420	Computers: individual items less than \$5k	1,470	809	1,918	5,678	1,545	5,233	5,678	(445)	(4,133)	-	100%
4710	Student Food Services	-	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
4720	Staff Meals and Events	305	65	-	370	3,708	3,708	3,708	-	-	3,338	10%
<b>SUBTOTAL - Books and Supplies</b>		<b>22,540</b>	<b>12,540</b>	<b>12,426</b>	<b>116,799</b>	<b>228,182</b>	<b>243,893</b>	<b>243,888</b>	<b>5</b>	<b>(15,706)</b>	<b>127,089</b>	<b>48%</b>

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								Current Forecast	Current Forecast			
<b>Services &amp; Other Operating Expenses</b>												
5100 Subagreements for Services	2,100	13,161	13,262	28,523	33,398	165,564	121,864	43,700	(88,466)	93,341	23%	
5200 Travel & Conferences	-	3,010	78	3,096	5,305	5,305	5,589	(285)	(285)	2,493	55%	
5300 Dues & Memberships	870	-	-	870	14,912	14,912	14,912	-	-	14,042	6%	
5515 Janitorial, Gardening Services & Supplies	318	1,591	11,437	13,997	149,799	151,497	151,497	-	(1,697)	137,499	9%	
5520 Security	-	-	56	56	-	-	-	-	-	(56)		
5535 Utilities (General)	132	3,053	-	3,316	51,560	51,560	51,560	-	-	48,244	6%	
5605 Equipment Leases	1,180	764	764	3,603	12,734	12,734	12,734	-	-	9,132	28%	
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	(2,449)	1,594	18,530	33,561	-	-	-	-	-	(33,561)		
5809 Banking Fees	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%	
5812 Business Services	3,822	3,822	3,822	15,288	46,116	46,023	46,023	-	93	30,736	33%	
5824 District Oversight Fees	-	-	-	(122,947)	40,412	40,240	40,240	-	171	163,187	-306%	
5848 Licenses and Other Fees	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%	
5857 Payroll Fees	626	666	644	2,346	8,652	8,652	8,652	-	-	6,306	27%	
5858 CMO Fees Expense	-	-	-	-	682,131	680,726	708,620	(27,894)	(26,488)	708,620	0%	
5861 Prior Yr Exp (not accrued)	-	27,470	20,082	47,552	-	437	48,104	(47,667)	(48,104)	552	99%	
5863 Professional Development	2,232	150	3,608	13,990	68,098	68,098	68,098	-	-	54,108	21%	
5880 Student Health Services	-	-	-	-	1,545	1,545	1,545	-	-	1,545	0%	
5915 Postage and Delivery	-	-	7	7	1,748	1,748	1,748	-	-	1,741	0%	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>336</b>	<b>55,282</b>	<b>72,290</b>	<b>34,762</b>	<b>1,241,186</b>	<b>1,373,816</b>	<b>1,405,963</b>	<b>(32,146)</b>	<b>(164,777)</b>	<b>1,371,200</b>	<b>2%</b>	
<b>Capital Outlay &amp; Depreciation</b>												
6900 Depreciation	-	-	-	-	21,365	21,365	21,365	-	-	21,365	0%	
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,365</b>	<b>21,365</b>	<b>21,365</b>	<b>-</b>	<b>-</b>	<b>21,365</b>	<b>0%</b>	
<b>Other Outflows</b>												
7999 Uncategorized Expense	3,843	-	395	4,238	-	-	-	-	-	(4,238)		
<b>SUBTOTAL - Other Outflows</b>	<b>3,843</b>	<b>-</b>	<b>395</b>	<b>4,238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,238)</b>		
<b>TOTAL EXPENSES</b>	<b>308,094</b>	<b>351,937</b>	<b>390,618</b>	<b>1,088,090</b>	<b>4,936,207</b>	<b>5,112,802</b>	<b>5,138,600</b>	<b>(25,797)</b>	<b>(202,393)</b>	<b>4,050,509</b>	<b>21%</b>	