

San Juan
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
SUMMARY											
Revenue											
LCFF Entitlement	355,753	355,753	1,647,027	2,358,533	15,670,753	15,794,288	15,794,288	-	123,536	13,435,755	15%
Federal Revenue	-	-	-	-	920,471	1,246,833	1,246,833	-	326,362	1,246,833	0%
Other State Revenues	465,950	35,083	163,392	664,425	2,972,736	3,072,043	3,342,307	270,264	369,571	2,677,881	20%
Local Revenues	-	213	-	1,213	-	-	-	-	-	(1,213)	
Fundraising and Grants	63,871	84,867	74,230	400,496	852,000	852,000	852,000	-	-	451,504	47%
Total Revenue	885,574	475,916	1,884,649	3,424,668	20,415,960	20,965,164	21,235,428	270,264	819,468	17,810,760	16%
Expenses											
Compensation and Benefits	1,071,492	1,047,651	1,115,408	3,482,366	13,525,232	13,393,363	13,420,430	(27,067)	104,802	9,938,065	26%
Books and Supplies	113,616	92,205	34,863	406,679	604,500	677,603	631,619	45,983	(27,120)	224,940	64%
Services and Other Operating Expenditures	253,055	336,640	268,648	1,202,852	5,586,040	6,794,060	6,928,730	(134,670)	(1,342,690)	5,725,878	17%
Depreciation	-	-	-	-	46,517	46,517	46,517	-	-	46,517	0%
Other Outflows	322,133	93	10,331	332,557	-	-	-	-	-	(332,557)	
Total Expenses	1,760,296	1,476,588	1,429,251	5,424,454	19,762,290	20,911,543	21,027,298	(115,754)	(1,265,008)	15,602,843	26%
Operating Income	(874,721)	(1,000,672)	455,398	(1,999,786)	653,670	53,620	208,130	154,510	(445,540)	2,207,916	
Fund Balance											
Beginning Balance (Audited)					7,078,507	7,214,594	7,214,594				
Operating Income					653,670	53,620	208,130				
Ending Fund Balance					7,732,177	7,268,215	7,422,724				
Fund Balance as a % of Expenses					39%	35%	35%				

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KEY ASSUMPTIONS											
Enrollment Summary											
K-3					758	826	826	-		68	
4-6					466	453	453	-		(13)	
7-8					219	192	192	-		(27)	
Total Enrolled					1,443	1,471	1,471	-		28	
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	780.57	780.57	-		52.89	
4-6					447.36	428.09	428.09	-		(19.27)	
7-8					210.24	181.14	181.14	-		(29.10)	
Total ADA					1,385.28	1,389.80	1,389.80	-		4.52	

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	355,753	355,753	640,356	1,351,862	7,656,156	8,111,348	8,111,348	-	455,192	6,759,486	17%
8012	Education Protection Account Entitlement	-	-	1,006,671	1,006,671	4,021,153	3,727,847	3,727,847	-	(293,306)	2,721,176	27%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	-	3,993,444	3,955,093	3,955,093	-	(38,351)	3,955,093	0%
SUBTOTAL - LCFF Entitlement		355,753	355,753	1,647,027	2,358,533	15,670,753	15,794,288	15,794,288	-	123,536	13,435,755	15%
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	-	100,295	211,734	1,067,359	1,148,746	1,148,746	-	81,387	937,012	18%
8382	Special Education Reimbursement (State)	5,304	5,304	9,494	20,102	88,541	93,958	200,036	106,078	111,495	179,934	10%
8550	Mandated Cost Reimbursements	-	-	-	-	26,023	26,023	25,905	(118)	(118)	25,905	0%
8560	State Lottery Revenue	-	-	-	-	342,908	361,446	361,446	-	18,538	361,446	0%
8590	All Other State Revenue	319,428	-	-	319,428	304,918	298,882	498,138	199,256	193,220	178,710	64%
8593	Other State Revenue 3	29,779	29,779	53,603	113,161	630,540	630,540	595,588	(34,952)	(34,952)	482,427	19%
SUBTOTAL - Other State Revenue		465,950	35,083	163,392	664,425	2,972,736	3,072,043	3,342,307	270,264	369,571	2,677,881	20%
Local Revenue												
8699	All Other Local Revenue	-	213	-	1,213	-	-	-	-	-	(1,213)	
SUBTOTAL - Local Revenue		-	213	-	1,213	-	-	-	-	-	(1,213)	
Fundraising and Grants												
8811	Club M Revenue	63,871	84,867	74,230	400,496	852,000	852,000	852,000	-	-	451,504	47%
SUBTOTAL - Fundraising and Grants		63,871	84,867	74,230	400,496	852,000	852,000	852,000	-	-	451,504	47%
TOTAL REVENUE		885,574	475,916	1,884,649	3,424,668	20,415,960	20,965,164	21,235,428	270,264	819,468	17,810,760	16%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	444,826	446,224	436,325	1,334,431	4,664,322	4,587,891	4,574,427	13,463	89,894	3,239,997	29%
1103	Certificated Substitute Pay	-	-	15,245	15,245	-	-	-	-	-	(15,245)	
1148	Teacher - Special Ed	62,768	59,270	62,081	185,690	807,277	711,118	716,238	(5,120)	91,039	530,548	26%
1150	CAT Certificated SpEd Staff	-	-	-	-	-	145,250	145,250	-	(145,250)	145,250	0%
1300	Certificated Supervisor & Administrator Salaries	67,726	57,650	79,271	263,828	778,854	779,908	779,908	-	(1,054)	516,080	34%
1930	Certificated Counselors Salaries	21,833	19,075	18,388	70,947	202,338	199,042	199,042	-	3,296	128,095	36%
SUBTOTAL - Certificated Salaries		597,154	582,219	611,310	1,870,141	6,452,791	6,423,209	6,414,866	8,343	37,925	4,544,725	29%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	138,819	145,837	152,645	441,579	1,586,324	1,649,135	1,644,093	5,041	(57,769)	1,202,514	27%
2103	Outdoor Learning & Library Specialists Salaries	875	2,033	2,392	9,076	50,267	41,135	41,135	-	9,132	32,059	22%
2200	Classified Special Ed Salaries	59,652	59,902	59,054	196,574	1,065,212	844,705	893,115	(48,410)	172,098	696,541	22%
2201	Classified SpEd Teaching Assistants Salaries	20,998	30,578	29,967	81,757	417,342	398,122	380,687	17,435	36,655	298,929	21%
2311	CAT Classified Admin	5,848	5,848	5,848	23,390	-	-	-	-	-	(23,390)	
2400	Classified Clerical & Office Salaries	53,241	54,435	57,029	214,553	563,442	556,735	558,610	(1,875)	4,832	344,057	38%
2401	CAT Classified Clerical & Office Salaries	3,968	3,968	4,166	16,070	-	-	-	-	-	(16,070)	
2905	Club M Salaries	37,159	41,074	41,147	165,436	418,903	484,129	480,508	3,621	(61,605)	315,072	34%
2930	Maintenance & Grounds Salaries	5,296	5,107	5,345	21,526	102,596	63,456	63,456	-	39,140	41,931	34%
2935	Classified Substitute Pay	-	-	8,682	8,682	15,321	-	-	-	15,321	(8,682)	
SUBTOTAL - Classified Salaries		325,857	348,781	366,276	1,178,644	4,219,409	4,037,418	4,061,605	(24,187)	157,804	2,882,961	29%
Employee Benefits												
3100	STRS	122,717	119,677	121,382	383,003	1,229,572	1,223,922	1,222,329	1,594	7,244	839,325	31%
3300	OASDI-Medicare-Alternative	32,549	32,997	34,557	111,259	417,295	402,944	404,673	(1,729)	12,622	293,414	27%
3400	Health & Welfare Benefits	(8,758)	(38,197)	(24,182)	(72,862)	872,861	976,661	987,461	(10,800)	(114,600)	1,060,323	-7%
3500	Unemployment Insurance	-	-	3,867	4,170	55,967	54,094	54,215	(121)	1,752	50,046	8%
3600	Workers Comp Insurance	-	-	-	-	112,058	109,837	110,003	(166)	2,055	110,003	0%
3900	Other Employee Benefits	1,974	2,174	2,199	8,011	165,279	165,279	165,279	-	-	157,268	5%
SUBTOTAL - Employee Benefits		148,481	116,651	137,823	433,581	2,853,032	2,932,736	2,943,960	(11,223)	(90,927)	2,510,379	15%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	27,055	34,764	5,694	102,645	246,723	223,723	164,042	59,681	82,681	61,398	63%
4300	Materials & Supplies	11,601	9,053	8,545	43,657	74,688	74,688	74,688	-	-	31,031	58%
4320	Educational Software	46,613	29,192	7,388	182,472	86,369	182,472	187,472	(5,000)	(101,103)	5,000	97%
4325	SpEd Materials & Supplies	7,524	4,630	7,506	22,730	30,900	30,900	30,900	-	-	8,170	74%
4330	Office Supplies	10,117	4,713	4,001	21,475	77,801	77,801	77,801	-	-	56,326	28%
4340	Montessori Materials	962	125	564	2,863	17,000	17,000	17,000	-	-	14,137	17%
4350	Other Supplies & Materials	786	2,185	323	3,294	10,928	10,928	10,928	-	-	7,634	30%
4352	Club M Supplies	5,493	4,522	25	15,795	27,810	27,810	27,810	-	-	12,015	57%
4420	Computers: individual items less than \$5k	1,458	3,020	818	9,740	15,914	15,914	15,914	-	-	6,174	61%
4710	Student Food Services	19	-	-	19	10,187	10,187	18,884	(8,697)	(8,697)	18,865	0%
4720	Staff Meals and Events	1,988	-	-	1,988	6,180	6,180	6,180	-	-	4,192	32%
SUBTOTAL - Books and Supplies		113,616	92,205	34,863	406,679	604,500	677,603	631,619	45,983	(27,120)	224,940	64%

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								Current Forecast	Current Forecast	Remaining		
Services & Other Operating Expenses												
5100 Subagreements for Services	35,694	98,239	129,035	263,138	362,353	1,527,363	1,542,641	(15,278)	(1,180,287)	1,279,502	17%	
5200 Travel & Conferences	2,445	7,444	2,742	12,846	25,109	25,109	25,109	-	-	12,263	51%	
5300 Dues & Memberships	1,830	-	-	1,830	36,111	36,111	36,111	-	-	34,281	5%	
5515 Janitorial, Gardening Services & Supplies	20,159	22,080	21,387	97,581	236,749	236,749	236,749	-	-	139,168	41%	
5520 Security	-	-	500	999	1,591	1,591	1,591	-	-	592	63%	
5535 Utilities (General)	744	328	208	1,607	77,250	77,250	77,250	-	-	75,643	2%	
5605 Equipment Leases	2,992	2,592	3,950	12,383	24,720	24,720	24,720	-	-	12,337	50%	
5610 Rent	131,071	155,759	134,098	683,069	1,386,322	1,386,322	1,386,322	-	-	703,253	49%	
5615 Repairs and Maintenance - Building	377	-	-	525	9,548	9,548	9,548	-	-	9,023	5%	
5808 Current Year CAC Expense	(3,644)	6,204	(61,301)	(46,994)	-	-	-	-	-	46,994	-	
5812 Business Services	15,909	15,909	15,909	63,638	188,516	190,606	190,606	-	(2,090)	126,968	33%	
5824 District Oversight Fees	-	-	-	-	166,251	167,562	167,562	-	(1,311)	167,562	0%	
5833 Fines and Penalties	-	-	-	-	412	412	412	-	-	412	0%	
5848 Licenses and Other Fees	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%	
5857 Payroll Fees	2,326	2,388	(1,549)	4,726	29,281	29,281	29,281	-	-	24,554	16%	
5858 CMO Fees Expense	-	-	-	-	2,788,429	2,819,217	2,934,739	(115,522)	(146,310)	2,934,739	0%	
5861 Prior Yr Exp (not accrued)	838	7,985	-	8,823	-	8,823	3,895	4,928	(3,895)	(4,928)	227%	
5863 Professional Development	42,036	16,770	19,364	93,157	235,424	235,424	235,424	-	-	142,267	40%	
5880 Student Health Services	-	750	-	750	12,731	12,731	12,731	-	-	11,981	6%	
5899 Miscellaneous Operating Expenses	-	-	4,276	4,276	-	-	8,798	(8,798)	(8,798)	4,523	49%	
5915 Postage and Delivery	278	192	29	499	3,183	3,183	3,183	-	-	2,684	16%	
SUBTOTAL - Services & Other Operating Exp.	253,055	336,640	268,648	1,202,852	5,586,040	6,794,060	6,928,730	(134,670)	(1,342,690)	5,725,878	17%	
Capital Outlay & Depreciation												
6900 Depreciation	-	-	-	-	46,517	46,517	46,517	-	-	46,517	0%	
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	46,517	46,517	46,517	-	-	46,517	0%	
Other Outflows												
7999 Uncategorized Expense	322,133	93	10,331	332,557	-	-	-	-	-	(332,557)	-	
SUBTOTAL - Other Outflows	322,133	93	10,331	332,557	-	-	-	-	-	(332,557)	-	
TOTAL EXPENSES	1,760,296	1,476,588	1,429,251	5,424,454	19,762,290	20,911,543	21,027,298	(115,754)	(1,265,008)	15,602,843	26%	