

**Capitol  
Income Statement  
As of Dec FY2024**

	Actual			YTD	Budget							
	Oct	Nov	Dec	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	410,611	660,446	160,446	1,409,777	3,809,193	3,793,030	3,800,684	7,654	(8,509)	2,390,907	37%	
Federal Revenue	-	-	73,267	73,267	219,196	295,755	295,755	-	76,559	222,488	25%	
Other State Revenues	38,456	127,933	39,619	346,133	652,160	788,091	788,251	160	136,091	442,118	44%	
Local Revenues	555	1,569	-	2,624	-	-	-	-	-	(2,624)		
Fundraising and Grants	26,414	18,138	15,915	159,738	281,576	281,576	281,576	-	-	121,838	57%	
<b>Total Revenue</b>	<b>476,035</b>	<b>808,086</b>	<b>289,247</b>	<b>1,991,540</b>	<b>4,962,125</b>	<b>5,158,453</b>	<b>5,166,266</b>	<b>7,814</b>	<b>204,142</b>	<b>3,174,727</b>	<b>39%</b>	
<b>Expenses</b>												
Compensation and Benefits	305,507	306,758	404,774	1,643,823	3,445,474	3,467,384	3,518,530	(51,145)	(73,056)	1,874,706	47%	
Books and Supplies	12,426	3,602	8,466	129,649	228,182	243,888	207,943	35,945	20,239	78,294	62%	
Services and Other Operating Expenditures	72,290	32,240	47,814	114,835	1,241,186	1,405,963	1,395,165	10,798	(153,979)	1,280,331	8%	
Depreciation	-	-	7,654	7,654	21,365	21,365	21,365	-	-	13,711	36%	
Other Outflows	395	-	21,134	25,372	-	-	-	-	-	(25,372)		
<b>Total Expenses</b>	<b>390,618</b>	<b>342,600</b>	<b>489,842</b>	<b>1,921,333</b>	<b>4,936,207</b>	<b>5,138,600</b>	<b>5,143,003</b>	<b>(4,403)</b>	<b>(206,796)</b>	<b>3,221,670</b>	<b>37%</b>	
<b>Operating Income</b>	<b>85,417</b>	<b>465,486</b>	<b>(200,595)</b>	<b>70,207</b>	<b>25,918</b>	<b>19,853</b>	<b>23,264</b>	<b>3,411</b>	<b>(2,654)</b>	<b>(46,943)</b>		
<b>Fund Balance</b>												
Beginning Balance (Audited)					789,773	837,316	837,317					
Operating Income					25,918	19,853	23,264					
<b>Ending Fund Balance</b>					<b>815,691</b>	<b>857,169</b>	<b>860,581</b>					
Fund Balance as a % of Expenses					17%	17%	17%					

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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%	93.1%	-0.9%		-2.9%		
4-6					96.0%	94.0%	95.8%	1.8%		-0.2%		
7-8					96.0%	94.0%	94.6%	0.6%		-1.4%		
<b>Average ADA %</b>					<b>96.0%</b>	<b>94.0%</b>	<b>94.2%</b>	<b>0.2%</b>		<b>-1.8%</b>		
<b>ADA</b>												
K-3					181.44	184.24	182.51	(1.73)		1.07		
4-6					109.44	112.80	114.91	2.11		5.47		
7-8					48.00	38.54	38.78	0.24		(9.22)		
<b>Total ADA</b>					<b>338.88</b>	<b>335.58</b>	<b>336.19</b>	<b>0.61</b>		<b>(2.69)</b>		

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	160,446	146,522	160,446	645,688	1,901,570	1,907,861	1,912,065	4,204	10,495	1,266,377	34%
8012	Education Protection Account Entitlement	250,165	-	-	250,165	982,827	973,255	975,035	1,781	(7,791)	724,870	26%
8019	State Aid - Prior Years	-	1	-	1	-	-	-	-	-	(1)	
8096	Charter Schools in Lieu of Property Taxes	-	513,923	-	513,923	924,797	911,915	913,584	1,669	(11,213)	399,661	56%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>410,611</b>	<b>660,446</b>	<b>160,446</b>	<b>1,409,777</b>	<b>3,809,193</b>	<b>3,793,030</b>	<b>3,800,684</b>	<b>7,654</b>	<b>(8,509)</b>	<b>2,390,907</b>	<b>37%</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%
8297	PY Federal - Not Accrued	-	-	73,267	73,267	-	-	-	-	-	(73,267)	
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>73,267</b>	<b>73,267</b>	<b>219,196</b>	<b>295,755</b>	<b>295,755</b>	<b>-</b>	<b>76,559</b>	<b>222,488</b>	<b>25%</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	-	102,985	1,162	201,546	-	-	-	-	-	(201,546)	
8381	Special Education - Entitlement (State)	24,948	24,948	24,948	102,562	260,440	280,746	280,746	-	20,306	178,184	37%
8382	Special Education Reimbursement (State)	2,374	-	2,375	7,385	21,604	48,961	48,961	-	27,357	41,576	15%
8550	Mandated Cost Reimbursements	-	-	-	-	6,472	6,443	6,443	-	(29)	6,443	0%
8560	State Lottery Revenue	-	-	-	-	83,885	87,274	87,434	160	3,549	87,434	0%
8590	All Other State Revenue	-	-	-	-	93,281	191,054	191,054	-	97,773	191,054	0%
8593	Other State Revenue 3	11,134	-	11,134	34,640	136,574	123,710	123,710	-	(12,864)	89,070	28%
<b>SUBTOTAL - Other State Revenue</b>		<b>38,456</b>	<b>127,933</b>	<b>39,619</b>	<b>346,133</b>	<b>652,160</b>	<b>788,091</b>	<b>788,251</b>	<b>160</b>	<b>136,091</b>	<b>442,118</b>	<b>44%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	555	1,569	-	2,624	-	-	-	-	-	(2,624)	
<b>SUBTOTAL - Local Revenue</b>		<b>555</b>	<b>1,569</b>	<b>-</b>	<b>2,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,624)</b>	
<b>Fundraising and Grants</b>												
8811	Club M Revenue	26,414	18,138	15,915	159,738	281,576	281,576	281,576	-	-	121,838	57%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>26,414</b>	<b>18,138</b>	<b>15,915</b>	<b>159,738</b>	<b>281,576</b>	<b>281,576</b>	<b>281,576</b>	<b>-</b>	<b>-</b>	<b>121,838</b>	<b>57%</b>
<b>TOTAL REVENUE</b>		<b>476,035</b>	<b>808,086</b>	<b>289,247</b>	<b>1,991,540</b>	<b>4,962,125</b>	<b>5,158,453</b>	<b>5,166,266</b>	<b>7,814</b>	<b>204,142</b>	<b>3,174,727</b>	<b>39%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	122,099	119,958	125,760	613,334	1,152,516	1,193,299	1,196,233	(2,934)	(43,716)	582,899	51%
1103	Certificated Substitute Pay	7,193	(7,193)	3,604	3,604	-	-	-	-	-	(3,604)	
1148	Teacher - Special Ed	15,765	15,659	15,591	74,448	161,567	156,449	157,618	(1,170)	3,949	83,171	47%
1150	CAT Certificated SpEd Staff	1,835	23,009	1,835	32,182	-	47,750	47,750	-	(47,750)	15,568	67%
1300	Certificated Supervisor & Administrator Salaries	17,853	17,927	17,853	106,655	205,640	209,336	209,336	-	(3,696)	102,681	51%
1930	Certificated Counselors Salaries	5,897	5,633	5,549	29,832	52,968	57,204	57,204	-	(4,235)	27,372	52%
<b>SUBTOTAL - Certificated Salaries</b>		<b>170,641</b>	<b>174,994</b>	<b>170,192</b>	<b>860,054</b>	<b>1,572,692</b>	<b>1,664,037</b>	<b>1,668,141</b>	<b>(4,104)</b>	<b>(95,449)</b>	<b>808,087</b>	<b>52%</b>
<b>Classified Salaries</b>												
2100	Classified Teaching Assistant Salaries	36,336	40,788	31,699	183,307	350,734	373,022	375,683	(2,661)	(24,949)	192,376	49%
2200	Classified Special Ed Salaries	24,299	23,096	24,100	122,279	271,582	260,086	251,182	8,904	20,400	128,903	49%
2201	Classified SpEd Teaching Assistants Salaries	12,326	20,198	11,629	69,122	236,281	171,006	186,400	(15,393)	49,881	117,277	37%
2400	Classified Clerical & Office Salaries	12,954	10,661	13,091	75,639	160,100	162,100	164,600	(2,500)	(4,500)	88,961	46%
2905	Club M Salaries	8,975	7,786	9,252	49,200	120,767	101,776	109,042	(7,266)	11,724	59,843	45%
2935	Classified Substitute Pay	4,864	(4,864)	2,950	2,950	19,767	-	-	-	19,767	(2,950)	
2999	Payroll Temporary Holding Account	-	-	496	496	-	-	-	-	-	(496)	
<b>SUBTOTAL - Classified Salaries</b>		<b>99,755</b>	<b>97,665</b>	<b>93,217</b>	<b>502,994</b>	<b>1,159,230</b>	<b>1,067,991</b>	<b>1,086,907</b>	<b>(18,916)</b>	<b>72,323</b>	<b>583,913</b>	<b>46%</b>
<b>Employee Benefits</b>												
3100	STRS	32,335	31,848	33,214	163,986	299,665	317,112	317,896	(784)	(18,231)	153,910	52%
3300	OASDI-Medicare-Alternative	9,552	8,932	8,907	49,059	111,718	106,063	107,570	(1,507)	4,149	58,511	46%
3400	Health & Welfare Benefits	(8,275)	(7,474)	98,176	63,444	218,172	228,372	253,763	(25,391)	(35,591)	190,320	25%
3500	Unemployment Insurance	1,073	368	644	2,162	14,289	14,100	14,302	(203)	(14)	12,140	15%
3600	Workers Comp Insurance	-	-	-	-	28,685	28,686	28,928	(242)	(243)	28,928	0%
3900	Other Employee Benefits	425	425	425	2,125	41,023	41,023	41,023	-	-	38,898	5%
<b>SUBTOTAL - Employee Benefits</b>		<b>35,111</b>	<b>34,099</b>	<b>141,366</b>	<b>280,776</b>	<b>713,552</b>	<b>735,356</b>	<b>763,482</b>	<b>(28,126)</b>	<b>(49,930)</b>	<b>482,706</b>	<b>37%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	-	9	500	10,402	81,530	78,590	42,645	35,945	38,885	32,242	24%
4300	Materials & Supplies	3,749	669	540	29,476	56,920	56,920	56,920	-	-	27,444	52%
4320	Educational Software	2,130	-	-	43,484	31,291	43,844	43,844	-	(12,553)	360	99%
4325	SpEd Materials & Supplies	2,055	432	-	5,062	10,815	10,815	10,815	-	-	5,753	47%
4330	Office Supplies	1,491	693	1,819	9,773	15,450	15,450	15,450	-	-	5,677	63%
4340	Montessori Materials	659	-	-	4,224	5,000	5,000	5,000	-	-	776	84%
4350	Other Supplies & Materials	-	75	-	274	3,605	3,605	3,605	-	-	3,331	8%
4352	Club M Supplies	422	1,149	3,521	8,283	9,288	9,288	9,288	-	-	1,005	89%
4410	New Classroom Furniture & Supplies	-	-	-	9,960	8,000	9,960	9,960	-	(1,960)	-	100%
4420	Computers: individual items less than \$5k	1,918	65	-	5,743	1,545	5,678	5,678	-	(4,133)	(65)	101%
4710	Student Food Services	-	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
4720	Staff Meals and Events	-	510	2,086	2,967	3,708	3,708	3,708	-	-	741	80%
<b>SUBTOTAL - Books and Supplies</b>		<b>12,426</b>	<b>3,602</b>	<b>8,466</b>	<b>129,649</b>	<b>228,182</b>	<b>243,888</b>	<b>207,943</b>	<b>35,945</b>	<b>20,239</b>	<b>78,294</b>	<b>62%</b>

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					Budget v1	Forecast	Forecast	Forecast vs. Current	Budget v1 vs. Current	Forecast Remaining	Forecast Spent	
<b>Services &amp; Other Operating Expenses</b>												
5100 Subagreements for Services	13,262	15,057	12,096	55,675	33,398	121,864	88,238	33,626	(54,840)	32,563	63%	
5200 Travel & Conferences	78	2,493	1,295	6,884	5,305	5,589	9,500	(3,911)	(4,196)	2,616	72%	
5300 Dues & Memberships	-	5,153	1,799	7,822	14,912	14,912	14,912	-	-	7,090	52%	
5515 Janitorial, Gardening Services & Supplies	11,437	8,084	14,846	36,927	149,799	151,497	151,497	-	(1,697)	114,570	24%	
5520 Security	56	-	-	56	-	-	-	-	-	(56)		
5535 Utilities (General)	-	132	132	3,579	51,560	51,560	51,560	-	-	47,980	7%	
5605 Equipment Leases	764	2,489	764	6,856	12,734	12,734	12,734	-	-	5,879	54%	
5610 Rent	-	-	8,993	(91,386)	118,575	118,575	118,575	-	-	209,961	-77%	
5615 Repairs and Maintenance - Building	-	-	-	161	2,081	2,081	2,081	-	-	1,920	8%	
5800 Other Services & Operating Expenses	-	991	-	991	-	-	-	-	-	(991)		
5808 Current Year CAC Expense	18,530	(19,298)	(5,617)	8,665	-	-	-	-	-	(8,665)		
5809 Banking Fees	-	-	(81)	(81)	2,060	2,060	2,060	-	-	2,141	-4%	
5812 Business Services	3,822	3,822	3,822	22,931	46,116	46,023	46,349	(326)	(233)	23,418	49%	
5824 District Oversight Fees	-	-	-	(31,224)	40,412	40,240	40,321	(81)	90	71,545	-77%	
5845 Legal Fees	-	-	150	150	-	-	-	-	-	(150)		
5848 Licenses and Other Fees	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%	
5857 Payroll Fees	644	753	719	3,819	8,652	8,652	8,652	-	-	4,833	44%	
5858 CMO Fees Expense	-	-	-	-	682,131	708,620	724,911	(16,291)	(42,779)	724,911	0%	
5861 Prior Yr Exp (not accrued)	20,082	462	-	48,014	-	48,104	48,104	-	(48,104)	90	100%	
5863 Professional Development	3,608	8,250	8,720	30,960	68,098	68,098	68,098	-	-	37,138	45%	
5880 Student Health Services	-	3,765	-	3,765	1,545	1,545	3,765	(2,220)	(2,220)	-	100%	
5899 Miscellaneous Operating Expenses	-	-	176	176	-	-	-	-	-	(176)		
5915 Postage and Delivery	7	88	-	95	1,748	1,748	1,748	-	-	1,653	5%	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>72,290</b>	<b>32,240</b>	<b>47,814</b>	<b>114,835</b>	<b>1,241,186</b>	<b>1,405,963</b>	<b>1,395,165</b>	<b>10,798</b>	<b>(153,979)</b>	<b>1,280,331</b>	<b>8%</b>	
<b>Capital Outlay &amp; Depreciation</b>												
6900 Depreciation	-	-	7,654	7,654	21,365	21,365	21,365	-	-	13,711	36%	
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>7,654</b>	<b>7,654</b>	<b>21,365</b>	<b>21,365</b>	<b>21,365</b>	<b>-</b>	<b>-</b>	<b>13,711</b>	<b>36%</b>	
<b>Other Outflows</b>												
7999 Uncategorized Expense	395	-	21,134	25,372	-	-	-	-	-	(25,372)		
<b>SUBTOTAL - Other Outflows</b>	<b>395</b>	<b>-</b>	<b>21,134</b>	<b>25,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,372)</b>		
<b>TOTAL EXPENSES</b>	<b>390,618</b>	<b>342,600</b>	<b>489,842</b>	<b>1,921,333</b>	<b>4,936,207</b>	<b>5,138,600</b>	<b>5,143,003</b>	<b>(4,403)</b>	<b>(206,796)</b>	<b>3,221,670</b>	<b>37%</b>	