

**San Juan**  
**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	1,647,027	-	1,250,699	3,609,232	15,670,753	15,794,288	15,731,549	(62,739)	60,796	12,122,317	23%
Federal Revenue	-	-	310,744	310,744	920,471	1,246,833	1,246,833	-	326,362	936,089	25%
Other State Revenues	163,392	503,518	848,595	2,016,539	2,972,736	3,342,307	3,339,506	(2,801)	366,770	1,322,967	60%
Local Revenues	-	10,989	-	12,202	-	-	-	-	-	(12,202)	
Fundraising and Grants	74,230	67,746	53,694	521,937	852,000	852,000	852,000	-	-	330,063	61%
<b>Total Revenue</b>	<b>1,884,649</b>	<b>582,253</b>	<b>2,463,732</b>	<b>6,470,654</b>	<b>20,415,960</b>	<b>21,235,428</b>	<b>21,169,888</b>	<b>(65,540)</b>	<b>753,928</b>	<b>14,699,234</b>	<b>31%</b>
<b>Expenses</b>											
Compensation and Benefits	1,115,408	1,182,956	1,463,005	6,128,327	13,525,232	13,420,430	13,255,702	164,729	269,531	7,127,375	46%
Books and Supplies	34,863	45,045	17,390	469,114	604,500	631,619	631,619	-	(27,120)	162,505	74%
Services and Other Operating Expenditures	271,657	379,477	383,748	1,968,186	5,586,040	6,928,730	7,048,486	(119,755)	(1,462,446)	5,080,300	28%
Depreciation	-	-	12,321	12,321	46,517	46,517	46,517	-	-	34,197	26%
Other Outflows	10,331	1,646	(5,823)	328,381	-	-	-	-	-	(328,381)	
<b>Total Expenses</b>	<b>1,432,259</b>	<b>1,609,124</b>	<b>1,870,641</b>	<b>8,906,328</b>	<b>19,762,290</b>	<b>21,027,298</b>	<b>20,982,324</b>	<b>44,973</b>	<b>(1,220,035)</b>	<b>12,075,996</b>	<b>42%</b>
<b>Operating Income</b>	<b>452,390</b>	<b>(1,026,871)</b>	<b>593,091</b>	<b>(2,435,675)</b>	<b>653,670</b>	<b>208,130</b>	<b>187,563</b>	<b>(20,567)</b>	<b>(466,107)</b>	<b>2,623,238</b>	
<b>Fund Balance</b>											
Beginning Balance (Audited)					7,078,507	7,110,210	7,110,210				
Operating Income					653,670	208,130	187,563				
<b>Ending Fund Balance</b>					<b>7,732,177</b>	<b>7,318,340</b>	<b>7,297,773</b>				
Fund Balance as a % of Expenses					39%	35%	35%				

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<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
K-3					758	826	826	-		68	
4-6					466	453	453	-		(13)	
7-8					219	192	192	-		(27)	
<b>Total Enrolled</b>					<b>1,443</b>	<b>1,471</b>	<b>1,471</b>	-		28	
<b>ADA %</b>											
K-3					96.0%	94.5%	93.5%	-1.0%		-2.5%	
4-6					96.0%	94.5%	94.5%	0.0%		-1.5%	
7-8					96.0%	94.5%	93.3%	-1.2%		-2.7%	
<b>Average ADA %</b>					<b>96.0%</b>	<b>94.5%</b>	<b>93.8%</b>	<b>-0.7%</b>		<b>-2.2%</b>	
<b>ADA</b>											
K-3					727.68	780.57	772.17	(8.40)		44.49	
4-6					447.36	428.09	428.01	(0.08)		(19.35)	
7-8					210.24	181.14	178.85	(2.29)		(31.39)	
<b>Total ADA</b>					<b>1,385.28</b>	<b>1,389.80</b>	<b>1,379.03</b>	<b>(10.77)</b>		<b>(6.25)</b>	

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	640,356	-	640,356	1,992,218	7,656,156	7,804,922	7,804,092	(830)	147,937	5,811,874	26%
8012	Education Protection Account Entitlement	1,006,671	-	-	1,006,671	4,021,153	4,034,273	4,003,012	(31,261)	(18,141)	2,996,341	25%
8096	Charter Schools in Lieu of Property Taxes	-	-	610,343	610,343	3,993,444	3,955,093	3,924,445	(30,648)	(68,999)	3,314,102	16%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>1,647,027</b>	<b>-</b>	<b>1,250,699</b>	<b>3,609,232</b>	<b>15,670,753</b>	<b>15,794,288</b>	<b>15,731,549</b>	<b>(62,739)</b>	<b>60,796</b>	<b>12,122,317</b>	<b>23%</b>
<b>Federal Revenue</b>												
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%
8297	PY Federal - Not Accrued	-	-	310,744	310,744	-	-	-	-	-	(310,744)	
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>310,744</b>	<b>310,744</b>	<b>920,471</b>	<b>1,246,833</b>	<b>1,246,833</b>	<b>-</b>	<b>326,362</b>	<b>936,089</b>	<b>25%</b>
<b>Other State Revenue</b>												
8311	AB/SB 86	-	-	-	-	512,448	512,448	512,448	-	-	512,448	0%
8319	Other State Apportionments - Prior Years	-	403,223	685,150	1,088,373	-	-	-	-	-	(1,088,373)	
8381	Special Education - Entitlement (State)	100,295	100,295	100,295	412,325	1,067,359	1,148,746	1,148,746	-	81,387	736,421	36%
8382	Special Education Reimbursement (State)	9,494	-	9,547	29,649	88,541	200,036	200,036	-	111,495	170,387	15%
8550	Mandated Cost Reimbursements	-	-	-	-	26,023	25,905	25,905	-	(118)	25,905	0%
8560	State Lottery Revenue	-	-	-	-	342,908	361,446	358,645	(2,801)	15,737	358,645	0%
8590	All Other State Revenue	-	-	-	319,428	304,918	498,138	498,138	-	193,220	178,710	64%
8593	Other State Revenue 3	53,603	-	53,603	166,764	630,540	595,588	595,588	-	(34,952)	428,824	28%
<b>SUBTOTAL - Other State Revenue</b>		<b>163,392</b>	<b>503,518</b>	<b>848,595</b>	<b>2,016,539</b>	<b>2,972,736</b>	<b>3,342,307</b>	<b>3,339,506</b>	<b>(2,801)</b>	<b>366,770</b>	<b>1,322,967</b>	<b>60%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	-	10,989	-	12,202	-	-	-	-	-	(12,202)	
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>10,989</b>	<b>-</b>	<b>12,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,202)</b>	
<b>Fundraising and Grants</b>												
8811	Club M Revenue	74,230	67,746	53,694	521,937	852,000	852,000	852,000	-	-	330,063	61%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>74,230</b>	<b>67,746</b>	<b>53,694</b>	<b>521,937</b>	<b>852,000</b>	<b>852,000</b>	<b>852,000</b>	<b>-</b>	<b>-</b>	<b>330,063</b>	<b>61%</b>
<b>TOTAL REVENUE</b>												
		<b>1,884,649</b>	<b>582,253</b>	<b>2,463,732</b>	<b>6,470,654</b>	<b>20,415,960</b>	<b>21,235,428</b>	<b>21,169,888</b>	<b>(65,540)</b>	<b>753,928</b>	<b>14,699,234</b>	<b>31%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100 Teachers Salaries	431,416	452,170	428,549	2,200,724	4,664,322	4,574,427	4,546,015	28,412	118,306	2,345,291	48%	
1103 Certificated Substitute Pay	15,245	(15,245)	14,378	14,378	-	-	-	-	-	(14,378)		
1148 Teacher - Special Ed	66,990	68,896	61,428	336,897	807,277	716,238	674,541	41,697	132,736	337,643	50%	
1150 CAT Certificated SpEd Staff	5,848	65,981	5,848	95,219	-	145,250	145,250	-	(145,250)	50,031	66%	
1300 Certificated Supervisor & Administrator Salaries	79,271	70,408	68,922	403,158	778,854	779,908	779,908	-	(1,054)	376,750	52%	
1930 Certificated Counselors Salaries	18,388	12,073	19,363	102,383	202,338	199,042	198,124	919	4,215	95,741	52%	
1980 Other Cert - Custom 5	-	-	2,749	2,749	-	-	-	-	-	(2,749)		
<b>SUBTOTAL - Certificated Salaries</b>	<b>617,157</b>	<b>654,283</b>	<b>601,237</b>	<b>3,155,509</b>	<b>6,452,791</b>	<b>6,414,866</b>	<b>6,343,838</b>	<b>71,028</b>	<b>108,953</b>	<b>3,188,329</b>	<b>50%</b>	
<b>Classified Salaries</b>												
2100 Classified Teaching Assistant Salaries	152,645	155,276	135,278	727,779	1,586,324	1,644,093	1,583,813	60,280	2,512	856,034	46%	
2103 Outdoor Learning & Library Specialists Salaries	2,392	6,808	4,822	20,706	50,267	41,135	44,207	(3,072)	6,060	23,501	47%	
2200 Classified Special Ed Salaries	59,054	122,241	58,596	377,411	1,065,212	893,115	880,365	12,750	184,847	502,954	43%	
2201 Classified SpEd Teaching Assistants Salaries	29,967	44,814	24,709	154,818	417,342	380,687	439,276	(58,589)	(21,934)	284,458	35%	
2400 Classified Clerical & Office Salaries	57,029	32,048	55,839	302,441	563,442	558,610	569,537	(10,927)	(6,095)	267,096	53%	
2401 CAT Classified Clerical & Office Salaries	4,166	(16,070)	1,922	1,922	-	-	-	-	-	(1,922)		
2905 Club M Salaries	41,147	55,905	38,013	253,713	418,903	480,508	490,612	(10,104)	(71,709)	236,899	52%	
2930 Maintenance & Grounds Salaries	5,345	5,345	5,345	32,215	102,596	63,456	59,460	3,996	43,136	27,245	54%	
2935 Classified Substitute Pay	8,682	(8,682)	11,296	11,296	15,321	-	-	-	15,321	(11,296)		
2999 Payroll Temporary Holding Account	-	-	508	508	-	-	-	-	-	(508)		
<b>SUBTOTAL - Classified Salaries</b>	<b>360,428</b>	<b>397,685</b>	<b>336,328</b>	<b>1,882,809</b>	<b>4,219,409</b>	<b>4,061,605</b>	<b>4,067,271</b>	<b>(5,667)</b>	<b>152,138</b>	<b>2,184,462</b>	<b>46%</b>	
<b>Employee Benefits</b>												
3100 STRS	121,382	117,638	118,555	619,197	1,229,572	1,222,329	1,208,762	13,566	20,810	589,566	51%	
3300 OASDI-Medicare-Alternative	34,557	31,790	31,895	174,944	417,295	404,673	404,077	596	13,218	229,133	43%	
3400 Health & Welfare Benefits	(24,182)	(21,923)	370,763	275,978	872,861	987,461	902,973	84,488	(30,112)	626,995	31%	
3500 Unemployment Insurance	3,867	1,259	2,003	7,431	55,967	54,215	54,184	31	1,783	46,753	14%	
3600 Workers Comp Insurance	-	-	-	-	112,058	110,003	109,317	686	2,741	109,317	0%	
3900 Other Employee Benefits	2,199	2,224	2,224	12,459	165,279	165,279	165,279	-	-	152,820	8%	
<b>SUBTOTAL - Employee Benefits</b>	<b>137,823</b>	<b>130,988</b>	<b>525,440</b>	<b>1,090,009</b>	<b>2,853,032</b>	<b>2,943,960</b>	<b>2,844,592</b>	<b>99,367</b>	<b>8,440</b>	<b>1,754,584</b>	<b>38%</b>	
<b>Books &amp; Supplies</b>												
4100 Approved Textbooks & Core Curricula Materials	5,694	5,422	-	108,067	246,723	164,042	164,042	-	82,681	55,976	66%	
4300 Materials & Supplies	8,545	1,102	89	44,848	74,688	74,688	74,688	-	-	29,840	60%	
4320 Educational Software	7,388	4,949	-	187,421	86,369	187,472	187,472	-	(101,103)	51	100%	
4325 SpEd Materials & Supplies	7,506	2,740	4,043	29,513	30,900	30,900	30,900	-	-	1,387	96%	
4330 Office Supplies	4,001	8,317	1,521	31,314	77,801	77,801	77,801	-	-	46,487	40%	
4340 Montessori Materials	564	-	-	2,863	17,000	17,000	17,000	-	-	14,137	17%	
4350 Other Supplies & Materials	323	254	-	3,548	10,928	10,928	10,928	-	-	7,381	32%	
4352 Club M Supplies	25	2,529	6,981	25,306	27,810	27,810	27,810	-	-	2,504	91%	
4420 Computers: individual items less than \$5k	818	866	2,289	12,895	15,914	15,914	15,914	-	-	3,019	81%	
4710 Student Food Services	-	18,865	-	18,884	10,187	18,884	18,884	-	(8,697)	-	100%	
4720 Staff Meals and Events	-	-	2,467	4,456	6,180	6,180	6,180	-	-	1,724	72%	
<b>SUBTOTAL - Books and Supplies</b>	<b>34,863</b>	<b>45,045</b>	<b>17,390</b>	<b>469,114</b>	<b>604,500</b>	<b>631,619</b>	<b>631,619</b>	<b>-</b>	<b>(27,120)</b>	<b>162,505</b>	<b>74%</b>	

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					Budget v1	Forecast	Forecast	Forecast vs. Current Forecast	Budget v1 vs. Current Forecast	Forecast Remaining	Forecast Spent	
<b>Services &amp; Other Operating Expenses</b>												
5100 Subagreements for Services	129,035	161,857	167,902	592,897	362,353	1,542,641	1,603,241	(60,600)	(1,240,888)	1,010,344	37%	
5200 Travel & Conferences	2,742	3,775	7,907	24,528	25,109	25,109	25,109	-	-	581	98%	
5300 Dues & Memberships	-	3,905	4,818	10,553	36,111	36,111	36,111	-	-	25,558	29%	
5515 Janitorial, Gardening Services & Supplies	20,487	19,579	19,638	134,997	236,749	236,749	236,749	-	-	101,752	57%	
5520 Security	500	-	-	999	1,591	1,591	1,591	-	-	592	63%	
5535 Utilities (General)	208	536	328	2,471	77,250	77,250	77,250	-	-	74,779	3%	
5605 Equipment Leases	3,950	4,281	2,060	18,723	24,720	24,720	24,720	-	-	5,997	76%	
5610 Rent	134,098	134,098	135,902	953,069	1,386,322	1,386,322	1,386,322	-	-	433,253	69%	
5615 Repairs and Maintenance - Building	-	225	2,145	2,896	9,548	9,548	9,548	-	-	6,653	30%	
5808 Current Year CAC Expense	(61,301)	(26,914)	4,188	(69,720)	-	-	-	-	-	69,720		
5809 Banking Fees	-	-	(337)	(337)	-	-	-	-	-	337		
5812 Business Services	15,909	15,909	15,909	95,456	188,516	190,606	190,120	486	(1,604)	94,664	50%	
5824 District Oversight Fees	-	-	-	-	166,251	167,562	166,896	666	(645)	166,896	0%	
5833 Fines and Penalties	-	-	-	-	412	412	412	-	-	412	0%	
5845 Legal Fees	-	6,824	-	6,824	-	-	-	-	-	(6,824)		
5848 Licenses and Other Fees	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%	
5857 Payroll Fees	2,360	2,707	2,573	13,915	29,281	29,281	29,281	-	-	15,366	48%	
5858 CMO Fees Expense	-	-	-	-	2,788,429	2,934,739	2,973,502	(38,763)	(185,073)	2,973,502	0%	
5861 Prior Yr Exp (not accrued)	-	1,707	6,760	17,290	-	3,895	3,895	-	(3,895)	(13,395)	444%	
5863 Professional Development	19,364	29,925	11,450	134,532	235,424	235,424	235,424	-	-	100,892	57%	
5880 Student Health Services	-	16,323	-	17,073	12,731	12,731	17,073	(4,342)	(4,342)	-	100%	
5899 Miscellaneous Operating Expenses	4,276	4,523	2,494	11,292	-	8,798	26,000	(17,202)	(26,000)	14,708	43%	
5915 Postage and Delivery	29	218	12	728	3,183	3,183	3,183	-	-	2,454	23%	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>271,657</b>	<b>379,477</b>	<b>383,748</b>	<b>1,968,186</b>	<b>5,586,040</b>	<b>6,928,730</b>	<b>7,048,486</b>	<b>(119,755)</b>	<b>(1,462,446)</b>	<b>5,080,300</b>	<b>28%</b>	
<b>Capital Outlay &amp; Depreciation</b>												
6900 Depreciation	-	-	12,321	12,321	46,517	46,517	46,517	-	-	34,197	26%	
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>12,321</b>	<b>12,321</b>	<b>46,517</b>	<b>46,517</b>	<b>46,517</b>	<b>-</b>	<b>-</b>	<b>34,197</b>	<b>26%</b>	
<b>Other Outflows</b>												
7999 Uncategorized Expense	10,331	1,646	(5,823)	328,381	-	-	-	-	-	(328,381)		
<b>SUBTOTAL - Other Outflows</b>	<b>10,331</b>	<b>1,646</b>	<b>(5,823)</b>	<b>328,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(328,381)</b>		
<b>TOTAL EXPENSES</b>	<b>1,432,259</b>	<b>1,609,124</b>	<b>1,870,641</b>	<b>8,906,328</b>	<b>19,762,290</b>	<b>21,027,298</b>	<b>20,982,324</b>	<b>44,973</b>	<b>(1,220,035)</b>	<b>12,075,996</b>	<b>42%</b>	