

Capitol
Income Statement
As of Jan FY2024

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
SUMMARY							
Revenue							
LCFF Entitlement	674,369	160,446	410,610	1,834,310	3,800,684	3,796,721	(3,964)
Federal Revenue	-	-	-	-	295,755	299,731	3,976
Other State Revenues	42,192	39,619	44,678	305,070	788,251	791,168	2,917
Local Revenues	1,569	-	-	-	-	1,055	1,055
Fundraising and Grants	18,138	15,915	19,014	178,752	281,576	281,576	-
Total Revenue	736,268	215,980	474,302	2,318,132	5,166,266	5,170,251	3,984
Expenses							
Compensation and Benefits	306,758	404,774	288,496	1,932,319	3,518,530	3,469,540	48,990
Books and Supplies	3,602	8,466	679	130,328	207,943	168,331	39,612
Services and Other Operating Expenditures	32,240	47,814	46,999	284,781	1,395,165	1,440,872	(45,707)
Depreciation	-	7,654	1,276	8,930	21,365	21,365	-
Other Outflows	-	(2,360)	-	-	-	-	-
Total Expenses	342,600	466,348	337,450	2,356,358	5,143,003	5,100,109	42,894
Operating Income	393,668	(250,368)	136,852	(38,226)	23,264	70,142	46,878
Fund Balance							
Beginning Balance (Audited)					837,317	837,317	
Operating Income					23,264	70,142	
Ending Fund Balance					860,581	907,459	
Fund Balance as a % of Expenses					17%	18%	

**Capitol
Income Statement
As of Jan FY2024**

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
KEY ASSUMPTIONS							
ADA							
K-3					182.51	182.50	(0.01)
4-6					114.91	114.91	-
7-8					38.78	38.78	-
Total ADA					336.19	336.18	(0.01)
Demographic Information							
CALPADS Enrollment (for unduplicated % calc)					357	357	-
# Unduplicated (CALPADS)					85	85	-
# Free & Reduced Lunch (CALPADS)					83	83	-
# ELL (CALPADS)					5	5	-
School Information							
FTE's					50	49	
Teachers					20	20	

**Capitol
Income Statement
As of Jan FY2024**

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
REVENUE							
LCFF Entitlement							
8011 Charter Schools General Purpose Entitlement - State Aid	160,445	160,446	160,445	820,056	1,912,065	1,908,157	(3,908)
8012 Education Protection Account Entitlement	-	-	250,165	500,330	975,035	975,007	(29)
8019 State Aid - Prior Years	1	-	-	1	-	-	-
8096 Charter Schools in Lieu of Property Taxes	513,923	-	-	513,923	913,584	913,557	(27)
SUBTOTAL - LCFF Entitlement	674,369	160,446	410,610	1,834,310	3,800,684	3,796,721	(3,964)
Federal Revenue							
8181 Special Education - Entitlement	-	-	-	-	66,423	75,025	8,602
8182 Special Education Reimbursement	-	-	-	-	3,815	-	(3,815)
8291 Title I	-	-	-	-	26,136	26,329	193
8292 Title II	-	-	-	-	6,118	5,114	(1,004)
8294 Title IV	-	-	-	-	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	-	183,263	183,263	-
SUBTOTAL - Federal Revenue	-	-	-	-	295,755	299,731	3,976
Other State Revenue							
8311 AB/SB 86	-	-	-	-	49,903	49,903	-
8319 Other State Apportionments - Prior Years	3,735	1,162	-	102,296	-	4,898	4,898
8381 Special Education - Entitlement (State	24,948	24,948	24,727	127,289	280,746	301,345	20,599
8382 Special Education Reimbursement (State	2,375	2,375	2,375	12,135	48,961	26,384	(22,577)
8550 Mandated Cost Reimbursements	-	-	6,442	6,442	6,443	6,443	-
8560 State Lottery Revenue	-	-	-	-	87,434	87,432	(3)
8590 All Other State Revenue	-	-	-	-	191,054	191,054	-
8593 Other State Revenue 3	11,134	11,134	11,134	56,908	123,710	123,710	-
SUBTOTAL - Other State Revenue	42,192	39,619	44,678	305,070	788,251	791,168	2,917
Local Revenue							
8699 All Other Local Revenue	1,569	-	-	-	-	1,055	1,055
SUBTOTAL - Local Revenue	1,569	-	-	-	-	1,055	1,055
Fundraising and Grants							
8811 Club M Revenue	18,138	15,915	19,014	178,752	281,576	281,576	-
SUBTOTAL - Fundraising and Grants	18,138	15,915	19,014	178,752	281,576	281,576	-
TOTAL REVENUE	736,268	215,980	474,302	2,318,132	5,166,266	5,170,251	3,984

Capitol
Income Statement
As of Jan FY2024

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	119,958	125,760	123,331	736,665	1,196,233	1,196,233	-
1103 Certificated Substitute Pay	(7,193)	3,604	2,939	6,543	-	-	-
1148 Teacher - Special Ed	15,659	15,591	15,472	89,919	157,618	154,107	3,512
1150 CAT Certificated SpEd Staff	23,009	1,835	1,835	34,016	47,750	47,750	-
1300 Certificated Supervisor & Administrator Salaries	17,927	17,853	17,853	124,508	209,336	209,336	-
1930 Certificated Counselors Salaries	5,633	5,549	5,064	34,896	57,204	57,204	-
SUBTOTAL - Certificated Salaries	174,994	170,192	166,493	1,026,547	1,668,141	1,664,629	3,512
Classified Salaries							
2100 Classified Teaching Assistant Salaries	40,788	31,699	30,474	213,781	375,683	375,683	-
2200 Classified Special Ed Salaries	23,096	24,100	22,655	144,934	251,182	242,955	8,227
2201 Classified SpEd Teaching Assistants Salaries	20,198	11,629	10,152	79,274	186,400	186,400	-
2400 Classified Clerical & Office Salaries	10,661	13,091	15,058	90,698	164,600	164,600	-
2905 Club M Salaries	7,786	9,252	8,799	57,999	109,042	109,042	-
2935 Classified Substitute Pay	(4,864)	2,950	1,697	4,648	-	-	-
2999 Payroll Temporary Holding Account	-	496	-	496	-	-	-
SUBTOTAL - Classified Salaries	97,665	93,217	88,835	591,829	1,086,907	1,078,680	8,227
Employee Benefits							
3100 STRS	31,848	33,214	32,043	196,029	317,896	317,225	671
3300 OASDI-Medicare-Alternative	8,932	8,907	8,710	57,769	107,570	106,889	680
3400 Health & Welfare Benefits	(7,474)	98,176	(6,732)	56,712	253,763	253,763	-
3500 Unemployment Insurance	368	644	(1,278)	884	14,302	14,244	59
3600 Workers Comp Insurance	-	-	-	-	28,928	28,805	123
3900 Other Employee Benefits	425	425	425	2,550	41,023	5,305	35,718
SUBTOTAL - Employee Benefits	34,099	141,366	33,168	313,943	763,482	726,231	37,251

Capitol
Income Statement
As of Jan FY2024

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Books & Supplies							
4100	9	500	80	10,483	42,645	12,645	30,000
4300	669	540	1,181	30,656	56,920	46,920	10,000
4320	-	-	-	43,484	43,844	43,844	-
4325	432	-	9	5,071	10,815	10,815	-
4330	693	1,819	589	10,363	15,450	15,450	-
4340	-	-	-	4,224	5,000	5,000	-
4350	75	-	-	274	3,605	3,605	-
4352	1,149	3,521	497	8,780	9,288	9,288	-
4410	-	-	-	9,960	9,960	9,960	-
4420	65	-	323	6,066	5,678	6,066	(388)
4710	-	-	-	-	1,030	1,030	-
4720	510	2,086	(2,000)	967	3,708	3,708	-
SUBTOTAL - Books and Supplies	3,602	8,466	679	130,328	207,943	168,331	39,612
Services & Other Operating Expenses							
5100	15,057	12,096	7,463	63,138	88,238	90,668	(2,430)
5200	2,493	1,295	(424)	6,460	9,500	9,500	-
5300	5,153	1,799	-	7,822	14,912	14,912	-
5515	8,084	14,846	15,910	52,836	151,497	151,497	-
5520	-	-	-	56	-	-	-
5535	132	132	132	3,711	51,560	51,560	-
5605	2,489	764	764	7,620	12,734	12,734	-
5610	-	8,993	8,993	9,330	118,575	118,575	-
5615	-	-	4,117	4,277	2,081	10,000	(7,919)
5800	991	-	-	991	-	-	-
5808	(19,298)	(5,617)	(988)	7,677	-	-	-
5809	-	(81)	-	(81)	2,060	2,060	-
5812	3,822	3,822	3,822	26,753	46,349	46,316	33
5824	-	-	-	-	40,321	40,279	42
5845	-	150	300	450	-	-	-
5848	-	-	-	-	2,060	2,060	-
5857	753	719	638	4,456	8,652	8,652	-
5858	-	-	-	-	724,911	760,344	(35,433)
5861	462	-	-	48,014	48,104	48,104	-
5863	8,250	8,720	6,274	37,234	68,098	68,098	-
5880	3,765	-	-	3,765	3,765	3,765	-
5899	-	176	-	176	-	-	-
5915	88	-	-	95	1,748	1,748	-
SUBTOTAL - Services & Other Operating Exp.	32,240	47,814	46,999	284,781	1,395,165	1,440,872	(45,707)

Capitol
Income Statement
As of Jan FY2024

	Actual			YTD	Budget		
	Nov	Dec	Jan	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Capital Outlay & Depreciation							
6900 Depreciation	-	7,654	1,276	8,930	21,365	21,365	-
SUBTOTAL - Capital Outlay & Depreciation	-	7,654	1,276	8,930	21,365	21,365	-
Other Outflows							
SUBTOTAL - Other Outflows	-	(2,360)	-	-	-	-	-
TOTAL EXPENSES	342,600	466,348	337,450	2,356,358	5,143,003	5,100,109	42,894