

**Capitol
Income Statement
As of Apr FY2024**

	Actual			YTD		Budget			
	Feb	Mar	Apr	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY									
Revenue									
LFFF Entitlement	173,835	586,471	491,637	3,086,252	3,831,041	3,831,041	-	744,789	81%
Federal Revenue	-	38,546	3,875	42,421	300,151	300,151	-	257,730	14%
Other State Revenues	62,593	53,116	53,388	376,770	811,125	690,351	(120,774)	313,582	55%
Local Revenues	-	-	-	2,624	2,625	2,625	-	1	100%
Fundraising and Grants	20,809	21,731	23,911	245,203	281,576	311,293	29,717	66,090	79%
Total Revenue	257,237	699,864	572,811	3,753,270	5,226,518	5,135,461	(91,057)	1,382,191	73%
Expenses									
Compensation and Benefits	302,225	316,195	305,530	2,856,269	3,459,958	3,459,958	-	603,689	83%
Books and Supplies	9,563	7,984	7,149	156,494	175,331	175,331	-	18,837	89%
Services and Other Operating Expenditures	63,252	42,218	45,705	434,037	1,427,163	1,427,930	(767)	993,893	30%
Depreciation	1,276	1,276	1,276	12,758	21,365	21,953	(588)	9,195	58%
Other Outflows	-	531	-	531	-	-	-	(531)	
Total Expenses	376,317	368,204	359,661	3,460,089	5,083,817	5,085,172	(1,355)	1,625,082	68%
Operating Income	(119,079)	331,660	213,150	293,181	142,701	50,289	(92,412)	(242,892)	
Fund Balance									
Beginning Balance (Audited)					837,317	837,317			
Operating Income					142,701	50,289			
Ending Fund Balance					980,018	887,606			
Fund Balance as a % of Expenses					19%	17%			

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KEY ASSUMPTIONS									
Enrollment Summary									
K-3					196	196	-		
4-6					120	120	-		
7-8					41	41	-		
Total Enrolled					357	357	-		
ADA %									
K-3					93.9%	93.9%	0.0%		
4-6					96.3%	96.3%	0.0%		
7-8					96.6%	96.6%	0.0%		
Average ADA %					95.0%	95.0%	0.0%		
ADA									
K-3					184.13	184.13	-		
4-6					115.56	115.56	-		
7-8					39.59	39.59	-		
Total ADA					339.28	339.28	-		

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REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	173,954	135,299	135,299	1,264,608	1,769,861	1,655,011	(114,850)	390,403	76%
8012	Education Protection Account Entitlement	-	-	356,338	856,668	1,139,329	1,139,329	-	282,661	75%
8019	State Aid - Prior Years	(119)	-	-	(119)	(119)	(119)	-	-	100%
8096	Charter Schools in Lieu of Property Taxes	-	451,172	-	965,095	921,970	1,036,819	114,850	71,724	93%
	SUBTOTAL - LCFF Entitlement	173,835	586,471	491,637	3,086,252	3,831,041	3,831,041	(0)	744,789	81%
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	75,025	75,025	-	75,025	0%
8182	Special Education Reimbursement	-	-	-	-	-	-	-	-	-
8291	Title I	-	14,160	-	14,160	26,329	26,329	-	12,169	54%
8292	Title II	-	-	-	-	5,114	5,114	-	5,114	0%
8294	Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296	CARES ESSER and LLM	-	24,386	3,875	28,261	183,683	183,683	-	155,422	15%
	SUBTOTAL - Federal Revenue	-	38,546	3,875	42,421	300,151	300,151	-	257,730	14%
Other State Revenue										
8311	AB/SB 86	-	-	-	-	49,903	49,903	-	49,903	0%
8319	Other State Apportionments - Prior Years	7,760	-	-	12,658	12,658	12,658	-	-	100%
8381	Special Education - Entitlement (State)	24,727	30,480	30,752	213,248	301,345	301,345	-	88,097	71%
8382	Special Education Reimbursement (State)	-	2,511	2,511	17,157	27,068	27,068	-	9,911	63%
8550	Mandated Cost Reimbursements	-	-	-	6,442	6,443	6,443	-	1	100%
8560	State Lottery Revenue	30,107	-	-	30,107	88,237	88,237	-	58,130	34%
8590	All Other State Revenue	-	-	-	-	156,805	80,967	(75,838)	80,967	0%
8591	Prop 28 Arts & Music in Schools	-	8,987	8,987	17,974	44,936	-	(44,936)	(17,974)	-
8593	ELOP	-	11,138	11,138	79,184	123,730	123,730	-	44,546	64%
	SUBTOTAL - Other State Revenue	62,593	53,116	53,388	376,770	811,125	690,351	(120,774)	313,582	55%
Local Revenue										
8699	All Other Local Revenue	-	-	-	2,624	2,625	2,625	-	1	100%
	SUBTOTAL - Local Revenue	-	-	-	2,624	2,625	2,625	-	1	100%
Fundraising and Grants										
8802	Fundraising General	-	-	-	-	-	29,717	29,717	29,717	0%
8811	Club M Revenue	20,809	21,731	23,911	245,203	281,576	281,576	-	36,373	87%
	SUBTOTAL - Fundraising and Grants	20,809	21,731	23,911	245,203	281,576	311,293	29,717	66,090	79%
	TOTAL REVENUE	257,237	699,864	572,811	3,753,270	5,226,518	5,135,461	(91,057)	1,382,191	73%

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	123,431	121,772	124,484	1,106,351	1,196,233	1,196,233	-	89,881	92%
1148	Teacher - Special Ed	16,095	16,161	15,812	137,987	151,537	151,537	-	13,550	91%
1150	CAT Certificated SpEd Staff	1,835	2,102	4,192	42,144	47,750	47,750	-	5,606	88%
1300	Certificated Supervisor & Administrator Salaries	17,853	17,853	17,853	178,066	209,336	209,336	-	31,270	85%
1930	Certificated Counselors Salaries	6,196	5,866	5,866	52,824	57,204	57,204	-	4,380	92%
	SUBTOTAL - Certificated Salaries	169,665	152,954	168,206	1,517,372	1,662,060	1,662,060	-	144,687	91%
Classified Salaries										
2100	Classified Teaching Assistant Salaries	37,158	43,567	36,250	330,757	371,729	371,729	-	40,971	89%
2200	Classified Special Ed Salaries	24,684	37,826	25,189	232,633	236,935	236,935	-	4,302	98%
2201	Classified SpEd Teaching Assistants Salaries	12,441	40,952	19,332	151,999	190,600	190,600	-	38,601	80%
2400	Classified Clerical & Office Salaries	15,000	13,714	14,120	133,532	164,600	164,600	-	31,068	81%
2905	Club M Salaries	7,948	8,897	8,512	83,356	108,921	108,921	-	25,565	77%
2935	Classified Substitute Pay	2,398	(7,542)	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	99,630	137,415	103,403	932,277	1,072,784	1,072,784	-	140,507	87%
Employee Benefits										
3100	STRS	32,217	22,458	32,509	283,213	316,735	316,735	-	33,522	89%
3300	OASDI-Medicare-Alternative	9,265	11,923	9,547	88,503	106,401	106,401	-	17,898	83%
3400	Health & Welfare Benefits	(9,120)	(9,123)	(8,706)	29,763	253,763	253,763	-	224,000	12%
3500	Unemployment Insurance	143	144	144	1,315	14,194	14,194	-	12,879	9%
3600	Workers Comp Insurance	-	-	-	-	28,716	28,716	-	28,716	0%
3900	Other Employee Benefits	425	425	425	3,825	5,305	5,305	-	1,480	72%
	SUBTOTAL - Employee Benefits	32,930	25,826	33,920	406,619	725,114	725,114	-	318,494	56%
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	-	-	-	10,483	12,645	12,645	-	2,162	83%
4300	Materials & Supplies	577	1,111	3,623	35,967	46,220	46,220	-	10,253	78%
4320	Educational Software	989	-	167	44,640	44,544	44,544	-	(96)	100%
4325	SpEd Materials & Supplies	46	132	-	5,249	10,815	10,815	-	5,566	49%
4330	Office Supplies	2,523	1,513	960	16,830	15,450	15,450	-	(1,380)	109%
4340	Montessori Materials	-	673	1,304	6,201	5,000	5,000	-	(1,201)	124%
4350	Other Supplies & Materials	14	-	-	287	1,569	1,569	-	1,282	18%
4352	Club M Supplies	1,295	1,249	1,096	12,420	11,324	11,324	-	(1,095)	110%
4400	Noncapitalized Equipment	3,500	3,180	-	6,680	7,000	7,000	-	320	95%
4410	New Classroom Furniture & Supplies	-	-	-	9,960	9,960	9,960	-	-	100%
4420	Computers: individual items less than \$5k	620	126	-	6,811	6,066	6,066	-	(745)	112%
4710	Student Food Services	-	-	-	-	1,030	1,030	-	1,030	0%
4720	Staff Meals and Events	-	-	-	967	3,708	3,708	-	2,741	26%
	SUBTOTAL - Books and Supplies	9,563	7,984	7,149	156,494	175,331	175,331	-	18,837	89%

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Services & Other Operating Expenses									
5100 Subagreements for Services	9,485	1,020	7,811	79,985	88,711	88,711	-	8,726	90%
5200 Travel & Conferences	11	1,594	-	8,065	9,500	9,500	-	1,435	85%
5300 Dues & Memberships	-	-	-	7,822	14,912	14,912	-	7,090	52%
5515 Janitorial, Gardening Services & Supplies	20,789	19,354	12,257	109,299	151,497	151,497	-	42,197	72%
5520 Security	-	-	-	56	-	-	-	(56)	
5535 Utilities (General)	143	139	139	4,132	51,560	51,560	-	47,427	8%
5605 Equipment Leases	1,529	-	1,659	10,807	12,734	12,734	-	1,927	85%
5610 Rent	8,993	8,993	8,993	36,308	118,575	118,575	-	82,267	31%
5615 Repairs and Maintenance - Building	-	-	3,532	3,746	10,000	10,000	-	6,254	37%
5800 Other Services & Operating Expenses	-	684	-	1,675	-	-	-	(1,675)	
5808 Current Year CAC Expense	15,644	(3,448)	620	20,493	-	-	-	(20,493)	
5809 Banking Fees	-	-	-	(81)	2,060	2,060	-	2,141	-4%
5812 Business Services	3,822	3,822	3,822	38,219	46,630	46,630	-	8,411	82%
5824 District Oversight Fees	-	-	-	-	40,644	40,644	-	40,644	0%
5848 Licenses and Other Fees	45	-	153	198	2,060	2,060	-	1,862	10%
5857 Payroll Fees	1,007	1,247	653	7,364	8,652	8,652	-	1,288	85%
5858 CMO Fees Expense	-	-	-	-	743,914	742,181	1,733	742,181	0%
5861 Prior Yr Exp (not accrued)	-	-	-	48,014	48,104	48,104	-	90	100%
5863 Professional Development	1,724	6,304	6,000	51,262	68,098	68,098	-	16,836	75%
5880 Student Health Services	-	9	67	3,841	3,765	3,765	-	(76)	102%
5898 Bad Debt Expense	8	-	-	8	-	-	-	(8)	
5899 Miscellaneous Operating Expenses	40	2,500	-	2,716	4,000	6,500	(2,500)	3,784	42%
5915 Postage and Delivery	12	-	-	107	1,748	1,748	-	1,641	6%
SUBTOTAL - Services & Other Operating Exp.	63,252	42,218	45,705	434,037	1,427,163	1,427,930	(767)	993,893	30%
Capital Outlay & Depreciation									
6900 Depreciation	1,276	1,276	1,276	12,758	21,365	21,953	(588)	9,195	58%
SUBTOTAL - Capital Outlay & Depreciation	1,276	1,276	1,276	12,758	21,365	21,953	(588)	9,195	58%
Other Outflows									
7999 Uncategorized Expense	-	531	-	531	-	-	-	(531)	
SUBTOTAL - Other Outflows	-	531	-	531	-	-	-	(531)	
TOTAL EXPENSES	376,317	368,204	359,661	3,460,089	5,083,817	5,085,172	(1,355)	1,625,082	68%