

**Capitol
Income Statement
As of Dec FY2021**

	Actual			YTD	Budget						
	Oct	Nov	Dec	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	310,131	240,909	130,155	973,905	2,728,375	2,741,438	2,741,438	-	13,063	1,767,533	36%
Federal Revenue	10,004	-	7,406	163,302	768,862	754,380	754,380	-	(14,482)	591,078	22%
Other State Revenues	35,344	33,170	17,672	134,253	288,223	312,228	312,228	-	24,005	177,976	43%
Local Revenues	-	-	-	479	-	-	-	-	-	(479)	
Fundraising and Grants	-	271	-	380	-	380	380	-	380	(0)	100%
Total Revenue	355,479	274,350	155,233	1,272,318	3,785,460	3,808,426	3,808,426	-	22,966	2,536,108	33%
Expenses											
Compensation and Benefits	240,281	235,592	214,320	1,217,845	2,578,187	2,554,112	2,554,112	-	24,075	1,336,268	48%
Books and Supplies	5,876	6,534	105	87,817	139,692	139,692	139,692	-	-	51,875	63%
Services and Other Operating Expenditures	32,012	29,117	21,551	155,549	702,746	750,419	749,804	615	(47,059)	594,256	21%
Depreciation	-	-	11,438	11,438	22,597	42,110	42,110	-	(19,513)	30,672	27%
Other Outflows	-	-	-	467	-	-	-	-	-	(467)	
Total Expenses	278,169	271,243	247,414	1,473,115	3,443,222	3,486,334	3,485,719	615	(42,497)	2,012,604	42%
Operating Income	77,310	3,107	(92,181)	(200,797)	342,238	322,092	322,707	615	(19,531)	523,504	
Fund Balance											
Beginning Balance (Unaudited)					488,284	335,445	335,445				
Operating Income					342,238	322,092	322,707				
Ending Fund Balance					830,522	657,537	658,152				
Fund Balance as a % of Expenses					24%	19%	19%				

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KEY ASSUMPTIONS											
Enrollment Summary											
K-3					192	175	175	-	(17)		
4-6					128	119	119	-	(9)		
7-8					30	38	38	-	8		
Total Enrolled					350	332	332	-	(18)		
ADA %											
K-3					86.6%	95.5%	95.5%	0.0%	8.9%		
4-6					88.5%	95.5%	95.5%	0.0%	7.0%		
7-8					119.7%	95.5%	95.5%	0.0%	-24.2%		
Average ADA %					90.1%	95.5%	95.5%	0.0%	5.4%		
ADA											
K-3					166.21	167.13	167.13	-	0.91		
4-6					113.27	113.65	113.65	-	0.38		
7-8					35.91	36.29	36.29	-	0.38		
Total ADA					315.39	317.06	317.06	-	1.67		

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	130,155	130,155	130,155	535,083	1,639,249	1,450,050	1,450,050	-	(189,199)	914,967	37%
8012	Education Protection Account Entitlement	-	-	-	148,092	413,229	595,504	595,504	-	182,275	447,412	25%
8096	Charter Schools in Lieu of Property Taxes	179,976	110,754	-	290,730	675,897	695,883	695,883	-	19,987	405,153	42%
SUBTOTAL - LCFF Entitlement		310,131	240,909	130,155	973,905	2,728,375	2,741,438	2,741,438	-	13,063	1,767,533	36%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	59,574	59,574	59,574	-	-	59,574	0%
8290	CARES Funding	-	-	-	145,892	-	186,103	186,103	-	186,103	40,211	78%
8291	Title I	6,118	-	7,406	13,524	24,886	24,470	24,470	-	(416)	10,946	55%
8292	Title II	1,386	-	-	1,386	6,338	5,544	5,544	-	(794)	4,158	25%
8294	Title IV	2,500	-	-	2,500	-	10,000	10,000	-	10,000	7,500	25%
8296	CARES ESSER and LLM	-	-	-	-	209,375	-	-	-	(209,375)	-	-
8299	PPP Forgiveness	-	-	-	-	468,689	468,689	468,689	-	-	468,689	0%
SUBTOTAL - Federal Revenue		10,004	-	7,406	163,302	768,862	754,380	754,380	-	(14,482)	591,078	22%
Other State Revenue												
8381	Special Education - Entitlement (State)	35,344	17,672	17,672	95,483	197,119	198,163	198,163	-	1,044	102,680	48%
8382	Special Education Reimbursement (State)	-	10,181	-	10,181	20,234	20,239	20,239	-	5	10,058	50%
8550	Mandated Cost Reimbursements	-	5,317	-	5,317	5,317	5,317	5,317	-	-	0	100%
8560	State Lottery Revenue	-	-	-	-	65,553	65,238	65,238	-	(315)	65,238	0%
8590	CARES Funding	-	-	-	23,272	-	23,272	23,272	-	23,272	-	100%
SUBTOTAL - Other State Revenue		35,344	33,170	17,672	134,253	288,223	312,228	312,228	-	24,005	177,976	43%
Local Revenue												
8999	Uncategorized Revenue	-	-	-	479	-	-	-	-	-	(479)	-
SUBTOTAL - Local Revenue		-	-	-	479	-	-	-	-	-	(479)	-
Fundraising and Grants												
8802	Fundraising General	-	271	-	380	-	380	380	-	380	(0)	100%
SUBTOTAL - Fundraising and Grants		-	271	-	380	-	380	380	-	380	(0)	100%
TOTAL REVENUE		355,479	274,350	155,233	1,272,318	3,785,460	3,808,426	3,808,426	-	22,966	2,536,108	33%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	116,610	114,539	113,326	575,292	1,147,500	1,145,500	1,145,500	-	2,000	570,208	50%
1103	Certificated Substitute Pay	-	-	-	-	-	2,305	2,305	-	(2,305)	2,305	0%
1148	Teacher - Special Ed	12,525	12,778	12,469	61,835	125,940	124,863	124,863	-	1,077	63,028	50%
1300	Certificated Supervisor & Administrator Salaries	15,900	15,900	15,900	95,420	191,280	191,280	191,280	-	-	95,860	50%
1930	Certificated Counselors Salaries	-	-	-	9,481	43,800	12,520	12,520	-	31,280	3,039	76%
SUBTOTAL - Certificated Salaries		145,035	143,216	141,695	742,028	1,508,520	1,476,468	1,476,468	-	32,052	734,441	50%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	21,586	18,808	14,444	89,532	230,419	208,069	208,069	-	22,350	118,536	43%
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	3,465	3,290	6,290	6,290	-	(3,000)	2,825	55%
2200	Classified Special Ed Salaries	13,232	13,289	10,661	65,898	60,556	126,493	126,493	-	(65,937)	60,595	52%
2201	Classified SpEd Teaching Assistants Salaries	6,081	8,588	6,780	34,880	126,131	82,262	82,262	-	43,869	47,382	42%
2400	Classified Clerical & Office Salaries	9,802	10,406	9,039	58,027	118,355	118,115	118,115	-	240	60,088	49%
2905	Club M Salaries	3,775	4,128	3,491	25,083	34,174	34,176	34,176	-	(2)	9,093	73%
SUBTOTAL - Classified Salaries		54,476	55,219	44,415	276,885	572,924	575,405	575,405	-	(2,480)	298,520	48%
Employee Benefits												
3100	STRS	20,869	21,009	20,806	111,135	243,626	238,450	238,450	-	5,176	127,315	47%
3300	OASDI-Medicare-Alternative	6,580	6,522	5,688	33,098	65,702	65,427	65,427	-	275	32,330	51%
3400	Health & Welfare Benefits	8,050	9,123	(1,306)	44,709	147,562	156,598	156,598	-	(9,036)	111,889	29%
3500	Unemployment Insurance	3	3	2	53	11,753	9,064	9,064	-	2,689	9,011	1%
3600	Workers Comp Insurance	4,768	-	2,521	7,289	28,100	27,700	27,700	-	399	20,412	26%
3900	Other Employee Benefits	500	500	500	2,650	-	5,000	5,000	-	(5,000)	2,350	53%
SUBTOTAL - Employee Benefits		40,770	37,157	28,210	198,932	496,743	502,239	502,239	-	(5,497)	303,307	40%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	370	143	-	15,581	28,192	28,192	28,192	-	-	12,611	55%
4300	Materials & Supplies	15	2,025	97	4,024	31,740	20,010	20,010	-	11,730	15,986	20%
4320	Educational Software	4,448	3	-	16,209	5,000	16,210	16,210	-	(11,210)	1	100%
4330	Office Supplies	117	3,720	8	4,763	11,000	11,000	11,000	-	-	6,237	43%
4340	Montessori Materials	-	-	-	353	3,000	3,000	3,000	-	-	2,647	12%
4350	Other Supplies & Materials	927	-	-	1,007	1,500	1,500	1,500	-	-	493	67%
4352	Club M Supplies	-	30	-	30	-	30	30	-	(30)	0	99%
4400	Noncapitalized Equipment	-	-	-	14,810	37,412	26,832	26,832	-	10,580	12,022	55%
4420	Computers: individual items less than \$5k	-	491	-	30,918	19,848	30,918	30,918	-	(11,070)	(0)	100%
4710	Student Food Services	-	123	-	123	2,000	2,000	2,000	-	-	1,877	6%
SUBTOTAL - Books and Supplies		5,876	6,534	105	87,817	139,692	139,692	139,692	-	-	51,875	63%

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								Current Forecast	Current Forecast		
Services & Other Operating Expenses											
5100 Subagreements for Services	-	175	875	8,550	-	8,800	8,800	-	(8,800)	250	97%
5300 Dues & Memberships	-	790	-	4,276	7,605	7,605	7,605	-	-	3,329	56%
5500 Operations & Housekeeping	-	-	-	-	68,537	53,537	53,537	-	15,000	53,537	0%
5515 Janitorial, Gardening Services & Supplies	18,272	8,207	8,201	34,681	43,444	58,444	58,444	-	(15,000)	23,763	59%
5535 Utilities (General)	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
5605 Equipment Leases	1,113	1,079	735	5,138	12,000	12,000	12,000	-	-	6,862	43%
5610 Rent	6,658	6,658	6,658	39,948	80,000	80,000	80,000	-	-	40,052	50%
5615 Repairs and Maintenance - Building	-	-	-	-	2,000	17,000	17,000	-	(15,000)	17,000	0%
5800 Other Services & Operating Expenses	1,772	167	-	1,996	33,213	33,213	33,213	-	-	31,217	6%
5803 Accounting Fees	-	2,253	-	2,253	-	4,614	4,614	-	(4,614)	2,361	49%
5804 Club M Reimbursements	-	315	-	3,462	-	3,462	3,462	-	(3,462)	0	100%
5812 Business Services	3,373	3,373	3,373	22,075	42,325	42,215	42,215	-	109	20,140	52%
5824 District Oversight Fees	-	-	-	-	27,284	27,414	27,414	-	(131)	27,414	0%
5843 Interest - Loans Less than 1 Year	-	-	-	-	-	7,000	7,000	-	(7,000)	7,000	0%
5851 Marketing and Student Recruiting	-	-	-	-	-	3,193	3,193	-	(3,193)	3,193	0%
5857 Payroll Fees	455	455	483	2,239	3,675	3,675	3,675	-	-	1,436	61%
5858 CMO Fees Expense	-	-	-	-	345,163	332,858	333,732	(874)	11,431	333,732	0%
5861 Prior Yr Exp (not accrued)	282	-	(1,563)	(973)	-	590	(973)	1,563	973	(0)	100%
5863 Professional Development	-	5,400	-	27,866	16,500	27,866	27,866	-	(11,366)	(0)	100%
5881 Student Information System	-	-	-	-	-	2,969	2,969	-	(2,969)	2,969	0%
5887 Technology Services	-	-	-	917	-	917	917	-	(917)	-	100%
5900 Communications	24	-	2,755	2,778	1,000	2,739	2,778	(39)	(1,778)	(0)	100%
5915 Postage and Delivery	62	245	35	342	-	307	342	(35)	(342)	0	100%
SUBTOTAL - Services & Other Operating Exp.	32,012	29,117	21,551	155,549	702,746	750,419	749,804	615	(47,059)	594,256	21%
Capital Outlay & Depreciation											
6900 Depreciation	-	-	11,438	11,438	22,597	42,110	42,110	-	(19,513)	30,672	27%
SUBTOTAL - Capital Outlay & Depreciation	-	-	11,438	11,438	22,597	42,110	42,110	-	(19,513)	30,672	27%
Other Outflows											
7999 Uncategorized Expense	-	-	-	467	-	-	-	-	-	(467)	
SUBTOTAL - Other Outflows	-	-	-	467	-	-	-	-	-	(467)	
TOTAL EXPENSES	278,169	271,243	247,414	1,473,115	3,443,222	3,486,334	3,485,719	615	(42,497)	2,012,604	42%