

**San Juan**  
**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
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	769,544	769,544	769,544	4,058,421	11,400,102	11,562,972	11,562,972	-	162,870	7,504,551	35%
Federal Revenue	35,053	-	34,121	678,232	3,208,336	3,118,718	3,118,718	-	(89,618)	2,440,486	22%
Other State Revenues	147,093	138,047	73,547	559,051	1,199,528	1,309,498	1,309,498	-	109,970	750,447	43%
Local Revenues	569	95	1,255	4,932	-	3,691	3,691	-	3,691	(1,241)	134%
Fundraising and Grants	423	11,076	12,606	24,432	-	11,827	24,433	12,606	24,433	1	100%
<b>Total Revenue</b>	<b>952,682</b>	<b>918,762</b>	<b>891,073</b>	<b>5,325,068</b>	<b>15,807,965</b>	<b>16,006,705</b>	<b>16,019,311</b>	<b>12,606</b>	<b>211,346</b>	<b>10,694,243</b>	<b>33%</b>
<b>Expenses</b>											
Compensation and Benefits	939,135	896,427	891,298	4,794,714	10,229,527	10,241,914	10,241,914	-	(12,387)	5,447,199	47%
Books and Supplies	18,208	17,790	6,671	297,520	449,199	449,200	449,200	-	(1)	151,680	66%
Services and Other Operating Expenditures	138,446	253,130	176,982	1,074,149	3,642,897	3,757,355	3,768,900	(11,545)	(126,003)	2,694,751	29%
Depreciation	-	-	46,594	46,594	93,227	107,771	107,771	-	(14,544)	61,178	43%
Other Outflows	298	-	-	1,365	-	-	-	-	-	(1,365)	
<b>Total Expenses</b>	<b>1,096,087</b>	<b>1,167,347</b>	<b>1,121,544</b>	<b>6,214,342</b>	<b>14,414,851</b>	<b>14,556,240</b>	<b>14,567,785</b>	<b>(11,545)</b>	<b>(152,934)</b>	<b>8,353,443</b>	<b>43%</b>
<b>Operating Income</b>	<b>(143,404)</b>	<b>(248,584)</b>	<b>(230,472)</b>	<b>(889,274)</b>	<b>1,393,114</b>	<b>1,450,465</b>	<b>1,451,526</b>	<b>1,061</b>	<b>58,412</b>	<b>2,340,800</b>	
<b>Fund Balance</b>											
Beginning Balance (Unaudited)					3,431,595	3,655,210	3,655,210				
Operating Income					1,393,114	1,450,465	1,451,526				
<b>Ending Fund Balance</b>					<b>4,824,709</b>	<b>5,105,675</b>	<b>5,106,736</b>				
Fund Balance as a % of Expenses					33%	35%	35%				

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								Current Forecast	Current Forecast			
<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
K-3					775	783	783	-		8		
4-6					455	432	432	-		(23)		
7-8					187	179	179	-		(8)		
<b>Total Enrolled</b>					<b>1,417</b>	<b>1,394</b>	<b>1,394</b>	-		<b>(23)</b>		
<b>ADA %</b>												
K-3					95.2%	95.5%	95.5%	0.0%		0.3%		
4-6					88.6%	95.5%	95.5%	0.0%		6.9%		
7-8					91.6%	95.5%	95.5%	0.0%		3.9%		
<b>Average ADA %</b>					<b>92.6%</b>	<b>95.5%</b>	<b>95.5%</b>	<b>0.0%</b>		<b>2.9%</b>		
<b>ADA</b>												
K-3					738.09	747.77	747.77	-		9.67		
4-6					403.15	412.56	412.56	-		9.41		
7-8					171.33	170.95	170.95	-		(0.39)		
<b>Total ADA</b>					<b>1,312.57</b>	<b>1,331.27</b>	<b>1,331.27</b>	-		<b>18.70</b>		

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	525,554	525,554	525,554	2,160,610	6,630,102	5,920,726	5,920,726	-	(709,376)	3,760,116	36%
8012	Education Protection Account Entitlement	-	-	-	616,863	1,674,461	2,502,606	2,502,606	-	828,145	1,885,743	25%
8096	Charter Schools in Lieu of Property Taxes	243,990	243,990	243,990	1,280,948	3,095,539	3,139,641	3,139,641	-	44,102	1,858,693	41%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>769,544</b>	<b>769,544</b>	<b>769,544</b>	<b>4,058,421</b>	<b>11,400,102</b>	<b>11,562,972</b>	<b>11,562,972</b>	<b>-</b>	<b>162,870</b>	<b>7,504,551</b>	<b>35%</b>
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	-	-	-	248,063	248,063	248,063	-	-	248,063	0%
8290	CARES Funding	-	-	-	609,058	-	779,423	779,423	-	779,423	170,365	78%
8291	Title I	26,612	-	34,121	60,733	108,253	106,446	106,446	-	(1,807)	45,713	57%
8292	Title II	5,941	-	-	5,941	24,400	23,765	23,765	-	(635)	17,824	25%
8294	Title IV	2,500	-	-	2,500	-	10,000	10,000	-	10,000	7,500	25%
8296	CARES ESSER and LLM	-	-	-	-	876,599	-	-	-	(876,599)	-	-
8299	PPP Forgiveness	-	-	-	-	1,951,021	1,951,021	1,951,021	-	-	1,951,021	0%
<b>SUBTOTAL - Federal Revenue</b>		<b>35,053</b>	<b>-</b>	<b>34,121</b>	<b>678,232</b>	<b>3,208,336</b>	<b>3,118,718</b>	<b>3,118,718</b>	<b>-</b>	<b>(89,618)</b>	<b>2,440,486</b>	<b>22%</b>
<b>Other State Revenue</b>												
8381	Special Education - Entitlement (State)	147,093	73,547	73,547	397,374	820,356	832,044	832,044	-	11,688	434,670	48%
8382	Special Education Reimbursement (State)	-	42,371	-	42,371	84,227	84,228	84,228	-	1	41,857	50%
8550	Mandated Cost Reimbursements	-	22,130	-	22,130	22,130	22,130	22,130	-	-	(0)	100%
8560	State Lottery Revenue	-	-	-	-	272,814	273,920	273,920	-	1,106	273,920	0%
8590	CARES Funding	-	-	-	97,176	-	97,176	97,176	-	97,176	-	100%
<b>SUBTOTAL - Other State Revenue</b>		<b>147,093</b>	<b>138,047</b>	<b>73,547</b>	<b>559,051</b>	<b>1,199,528</b>	<b>1,309,498</b>	<b>1,309,498</b>	<b>-</b>	<b>109,970</b>	<b>750,447</b>	<b>43%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	569	95	1,255	2,355	-	3,691	3,691	-	3,691	1,336	64%
8999	Uncategorized Revenue	-	-	-	2,577	-	-	-	-	-	(2,577)	-
<b>SUBTOTAL - Local Revenue</b>		<b>569</b>	<b>95</b>	<b>1,255</b>	<b>4,932</b>	<b>-</b>	<b>3,691</b>	<b>3,691</b>	<b>-</b>	<b>3,691</b>	<b>(1,241)</b>	<b>134%</b>
<b>Fundraising and Grants</b>												
8802	Fundraising General	-	10,686	12,471	23,484	-	11,013	23,484	12,471	23,484	0	100%
8803	Field Trip Fundraising	423	391	135	949	-	814	949	135	949	0	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>423</b>	<b>11,076</b>	<b>12,606</b>	<b>24,432</b>	<b>-</b>	<b>11,827</b>	<b>24,433</b>	<b>12,606</b>	<b>24,433</b>	<b>1</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>952,682</b>	<b>918,762</b>	<b>891,073</b>	<b>5,325,068</b>	<b>15,807,965</b>	<b>16,006,705</b>	<b>16,019,311</b>	<b>12,606</b>	<b>211,346</b>	<b>10,694,243</b>	<b>33%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	398,201	395,503	402,379	2,021,190	4,094,833	4,096,415	4,096,415	-	(1,582)	2,075,225	49%
1103	Certificated Substitute Pay	-	-	420	420	-	6,916	6,916	-	(6,916)	6,496	6%
1148	Teacher - Special Ed	85,612	84,231	85,926	455,755	969,255	925,305	925,305	-	43,950	469,550	49%
1300	Certificated Supervisor & Administrator Salaries	52,042	51,642	51,764	328,173	626,360	643,681	643,681	-	(17,321)	315,508	51%
1930	Certificated Counselors Salaries	10,725	10,725	10,756	64,381	130,800	128,700	128,700	-	2,100	64,319	50%
<b>SUBTOTAL - Certificated Salaries</b>		<b>546,580</b>	<b>542,101</b>	<b>551,245</b>	<b>2,869,919</b>	<b>5,821,248</b>	<b>5,801,016</b>	<b>5,801,016</b>	<b>-</b>	<b>20,232</b>	<b>2,931,097</b>	<b>49%</b>
<b>Classified Salaries</b>												
2100	Classified Teaching Assistant Salaries	104,027	90,751	74,818	455,364	1,015,147	1,026,172	1,026,172	-	(11,025)	570,808	44%
2103	Outdoor Learning & Library Specialists Salaries	3,052	3,086	2,212	14,561	33,341	42,341	42,341	-	(9,000)	27,780	34%
2200	Classified Special Ed Salaries	25,692	24,503	19,888	117,757	289,613	286,457	286,457	-	3,156	168,701	41%
2201	Classified SpEd Teaching Assistants Salaries	38,317	35,241	29,010	171,730	389,636	386,317	386,317	-	3,319	214,587	44%
2400	Classified Clerical & Office Salaries	39,982	32,034	47,095	235,832	462,872	468,493	468,493	-	(5,621)	232,661	50%
2905	Club M Salaries	13,944	14,737	13,384	95,957	243,734	256,877	256,877	-	(13,143)	160,920	37%
2930	Maintenance & Grounds Salaries	7,245	9,989	7,865	42,254	119,439	120,957	120,957	-	(1,518)	78,703	35%
<b>SUBTOTAL - Classified Salaries</b>		<b>232,259</b>	<b>210,340</b>	<b>194,271</b>	<b>1,133,455</b>	<b>2,553,782</b>	<b>2,587,615</b>	<b>2,587,615</b>	<b>-</b>	<b>(33,833)</b>	<b>1,454,159</b>	<b>44%</b>
<b>Employee Benefits</b>												
3100	STRS	84,361	82,007	83,939	433,241	940,132	936,864	936,864	-	3,267	503,623	46%
3300	OASDI-Medicare-Alternative	26,290	25,421	23,967	133,256	279,772	282,067	282,067	-	(2,295)	148,811	47%
3400	Health & Welfare Benefits	31,993	34,326	25,884	187,187	472,698	457,739	457,739	-	14,959	270,552	41%
3500	Unemployment Insurance	12	12	8	210	48,832	40,950	40,950	-	7,882	40,740	1%
3600	Workers Comp Insurance	15,272	-	9,870	25,142	113,063	113,247	113,247	-	(184)	88,105	22%
3900	Other Employee Benefits	2,367	2,220	2,114	12,305	-	22,416	22,416	-	(22,416)	10,111	55%
<b>SUBTOTAL - Employee Benefits</b>		<b>160,296</b>	<b>143,986</b>	<b>145,782</b>	<b>791,340</b>	<b>1,854,497</b>	<b>1,853,283</b>	<b>1,853,283</b>	<b>-</b>	<b>1,214</b>	<b>1,061,943</b>	<b>43%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	4,998	71	89	52,219	84,947	84,947	81,103	3,844	3,844	28,884	64%
4300	Materials & Supplies	2,430	661	52	26,065	104,390	53,407	53,407	-	50,983	27,341	49%
4320	Educational Software	3,578	309	-	50,691	20,000	50,691	50,691	-	(30,691)	(0)	100%
4330	Office Supplies	4,113	1,526	2,418	12,306	22,415	22,415	22,415	-	-	10,109	55%
4340	Montessori Materials	-	493	-	872	6,800	6,800	6,800	-	-	5,928	13%
4350	Other Supplies & Materials	1,536	2,588	178	6,181	7,954	7,954	7,954	-	-	1,773	78%
4400	Noncapitalized Equipment	-	9,835	90	92,688	161,407	161,407	161,407	-	-	68,719	57%
4420	Computers: individual items less than \$5k	1,553	2,307	3,844	56,498	32,361	52,654	56,498	(3,844)	(24,137)	0	100%
4710	Student Food Services	-	-	-	-	8,925	8,925	8,925	-	-	8,925	0%
<b>SUBTOTAL - Books and Supplies</b>		<b>18,208</b>	<b>17,790</b>	<b>6,671</b>	<b>297,520</b>	<b>449,199</b>	<b>449,200</b>	<b>449,200</b>	<b>-</b>	<b>(1)</b>	<b>151,680</b>	<b>66%</b>

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								Current Forecast	Current Forecast	Remaining		
<b>Services &amp; Other Operating Expenses</b>												
5100 Subagreements for Services	1,673	58,663	29,012	118,277	294,160	379,030	379,030	-	(84,870)	260,753	31%	
5300 Dues & Memberships	-	-	-	12,782	15,101	15,101	15,101	-	-	2,319	85%	
5500 Operations & Housekeeping	-	-	11	264	3,000	1,000	1,000	-	2,000	736	26%	
5510 Utilities - Gas and Electric	-	-	-	-	2,000	-	-	-	2,000	-	-	
5515 Janitorial, Gardening Services & Supplies	1,142	3,692	28	16,626	74,507	74,507	74,507	-	-	57,881	22%	
5520 Security	-	500	-	500	-	2,000	2,000	-	(2,000)	1,501	25%	
5535 Utilities (General)	192	33,269	-	34,037	75,000	95,000	95,000	-	(20,000)	60,963	36%	
5605 Equipment Leases	6,188	3,833	5,800	21,922	48,600	48,600	48,600	-	-	26,678	45%	
5610 Rent	104,486	104,486	106,132	628,561	1,350,000	1,263,711	1,263,711	-	86,289	635,150	50%	
5615 Repairs and Maintenance - Building	3,015	712	989	4,929	8,000	8,000	8,000	-	-	3,071	62%	
5800 Other Services & Operating Expenses	698	615	-	2,013	-	2,040	2,040	-	(2,040)	27	99%	
5803 Accounting Fees	-	9,378	-	9,378	-	19,208	19,208	-	(19,208)	9,830	49%	
5804 Club M Reimbursements	-	-	1,927	19,446	-	17,520	19,447	(1,927)	(19,447)	1	100%	
5807 Prior Year CAC Expense	-	250	176	426	-	250	426	(176)	(426)	(0)	100%	
5808 Current Year CAC Expense	2,992	1,986	12,517	30,686	-	18,169	30,686	(12,517)	(30,686)	0	100%	
5812 Business Services	14,043	14,043	14,043	91,893	176,144	177,253	177,253	-	(1,109)	85,361	52%	
5820 Consultants - Non Instructional	-	-	-	550	-	550	550	-	(550)	-	100%	
5824 District Oversight Fees	-	-	-	-	114,001	115,630	115,630	-	(1,629)	115,630	0%	
5851 Marketing and Student Recruiting	-	-	-	-	-	13,504	13,504	-	(13,504)	13,504	0%	
5857 Payroll Fees	1,815	1,752	2,035	9,003	15,355	15,355	15,355	-	-	6,352	59%	
5858 CMO Fees Expense	-	-	-	-	1,436,479	1,397,603	1,401,274	(3,671)	35,205	1,401,274	0%	
5861 Prior Yr Exp (not accrued)	1,873	-	(6,851)	(4,755)	-	2,096	(4,755)	6,851	4,755	(0)	100%	
5863 Professional Development	-	19,800	-	60,565	25,550	60,565	60,565	-	(35,015)	-	100%	
5881 Student Information System	-	-	-	-	-	12,360	12,360	-	(12,360)	12,360	0%	
5887 Technology Services	-	-	-	5,237	-	5,237	5,237	-	(5,237)	-	100%	
5899 Miscellaneous Operating Expenses	-	-	-	110	-	110	110	-	(110)	-	100%	
5900 Communications	71	153	11,018	11,295	5,000	12,655	12,655	-	(7,655)	1,360	89%	
5915 Postage and Delivery	260	-	145	405	-	300	405	(105)	(405)	0	100%	
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>138,446</b>	<b>253,130</b>	<b>176,982</b>	<b>1,074,149</b>	<b>3,642,897</b>	<b>3,757,355</b>	<b>3,768,900</b>	<b>(11,545)</b>	<b>(126,003)</b>	<b>2,694,751</b>	<b>29%</b>	
<b>Capital Outlay &amp; Depreciation</b>												
6900 Depreciation	-	-	46,594	46,594	93,227	107,771	107,771	-	(14,544)	61,178	43%	
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>46,594</b>	<b>46,594</b>	<b>93,227</b>	<b>107,771</b>	<b>107,771</b>	<b>-</b>	<b>(14,544)</b>	<b>61,178</b>	<b>43%</b>	
<b>Other Outflows</b>												
7999 Uncategorized Expense	298	-	-	1,365	-	-	-	-	-	(1,365)	-	
<b>SUBTOTAL - Other Outflows</b>	<b>298</b>	<b>-</b>	<b>-</b>	<b>1,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,365)</b>	<b>-</b>	
<b>TOTAL EXPENSES</b>	<b>1,096,087</b>	<b>1,167,347</b>	<b>1,121,544</b>	<b>6,214,342</b>	<b>14,414,851</b>	<b>14,556,240</b>	<b>14,567,785</b>	<b>(11,545)</b>	<b>(152,934)</b>	<b>8,353,443</b>	<b>43%</b>	