

**Capitol
Income Statement
As of Oct FY2021**

	Actual			YTD	Budget						
	Aug	Sep	Oct	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	72,309	220,401	310,131	602,841	2,728,375	2,745,289	2,741,438	(3,851)	13,063	2,138,597	22%
Federal Revenue	-	145,892	10,004	155,896	768,862	755,590	754,380	(1,210)	(14,482)	598,484	21%
Other State Revenues	19,636	28,431	35,344	83,410	288,223	312,886	312,228	(658)	24,005	228,818	27%
Local Revenues	218	-	-	479	-	-	-	-	-	(479)	
Fundraising and Grants	109	-	-	109	-	109	109	-	109	(0)	100%
Total Revenue	92,271	394,724	355,479	842,735	3,785,460	3,813,874	3,808,155	(5,719)	22,695	2,965,420	22%
Expenses											
Compensation and Benefits	242,256	238,732	240,281	767,932	2,578,187	2,555,544	2,557,031	(1,487)	21,156	1,789,098	30%
Books and Supplies	5,171	37,828	5,876	81,178	139,692	139,693	139,693	-	(0)	58,514	58%
Services and Other Operating Expenditures	31,441	27,638	32,012	104,880	702,746	735,810	742,199	(6,390)	(39,454)	637,319	14%
Depreciation	-	-	-	-	22,597	43,253	43,253	-	(20,656)	43,253	0%
Other Outflows	261	-	-	467	-	-	-	-	-	(467)	
Total Expenses	279,129	304,199	278,169	954,457	3,443,222	3,474,299	3,482,176	(7,877)	(38,953)	2,527,718	27%
Operating Income	(186,857)	90,525	77,310	(111,722)	342,238	339,575	325,980	(13,596)	(16,258)	437,702	
Fund Balance											
Beginning Balance (Unaudited)					488,284	335,445	335,445				
Operating Income					342,238	339,575	325,980				
Ending Fund Balance					830,522	675,020	661,425				
Fund Balance as a % of Expenses						24%	19%	19%			

**Capitol
Income Statement
As of Oct FY2021**

	Actual			YTD	Budget							
	Aug	Sep	Oct	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	
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			

**Capitol
Income Statement
As of Oct FY2021**

		Actual			YTD	Budget						
		Aug	Sep	Oct	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
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	72,309	72,309	130,155	274,773	1,639,249	1,453,901	1,450,050	(3,851)	(189,199)	1,175,277	19%
8012	Education Protection Account Entitlement	-	148,092	-	148,092	413,229	595,504	595,504	-	182,275	447,412	25%
8096	Charter Schools in Lieu of Property Taxes	-	-	179,976	179,976	675,897	695,883	695,883	-	19,987	515,907	26%
SUBTOTAL - LCFF Entitlement		72,309	220,401	310,131	602,841	2,728,375	2,745,289	2,741,438	(3,851)	13,063	2,138,597	22%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	59,574	59,574	59,574	-	-	59,574	0%
8290	CARES Funding	-	145,892	-	145,892	-	186,103	186,103	-	186,103	40,211	78%
8291	Title I	-	-	6,118	6,118	24,886	24,886	24,470	(416)	(416)	18,352	25%
8292	Title II	-	-	1,386	1,386	6,338	6,338	5,544	(794)	(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		-	145,892	10,004	155,896	768,862	755,590	754,380	(1,210)	(14,482)	598,484	21%
Other State Revenue												
8381	Special Education - Entitlement (State)	19,636	5,159	35,344	60,138	197,119	198,163	198,163	-	1,044	138,024	30%
8382	Special Education Reimbursement (State)	-	-	-	-	20,234	20,234	20,239	5	5	20,239	0%
8550	Mandated Cost Reimbursements	-	-	-	-	5,317	5,317	5,317	-	-	5,317	0%
8560	State Lottery Revenue	-	-	-	-	65,553	65,900	65,238	(662)	(315)	65,238	0%
8590	CARES Funding	-	23,272	-	23,272	-	23,272	23,272	-	23,272	-	100%
SUBTOTAL - Other State Revenue		19,636	28,431	35,344	83,410	288,223	312,886	312,228	(658)	24,005	228,818	27%
Local Revenue												
8999	Uncategorized Revenue	218	-	-	479	-	-	-	-	-	(479)	-
SUBTOTAL - Local Revenue		218	-	-	479	-	-	-	-	-	(479)	-
Fundraising and Grants												
8802	Fundraising General	109	-	-	109	-	109	109	-	109	(0)	100%
SUBTOTAL - Fundraising and Grants		109	-	-	109	-	109	109	-	109	(0)	100%
TOTAL REVENUE		92,271	394,724	355,479	842,735	3,785,460	3,813,874	3,808,155	(5,719)	22,695	2,965,420	22%

**Capitol
Income Statement
As of Oct FY2021**

		Actual			YTD	Budget						
		Aug	Sep	Oct	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
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	115,291	114,650	116,610	347,427	1,147,500	1,145,500	1,145,500	-	2,000	798,073	30%
1103	Certificated Substitute Pay	-	-	-	-	-	3,000	3,000	-	(3,000)	3,000	0%
1148	Teacher - Special Ed	11,275	12,789	12,525	36,589	125,940	123,613	124,863	(1,250)	1,077	88,274	29%
1300	Certificated Supervisor & Administrator Salaries	16,003	15,900	15,900	63,620	191,280	191,280	191,280	-	-	127,660	33%
1930	Certificated Counselors Salaries	3,498	-	-	9,481	43,800	12,520	12,520	-	31,280	3,039	76%
SUBTOTAL - Certificated Salaries		146,067	143,340	145,035	457,116	1,508,520	1,475,913	1,477,163	(1,250)	31,357	1,020,047	31%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	12,640	21,836	21,586	56,280	230,419	208,069	208,069	-	22,350	151,789	27%
2103	Outdoor Learning & Library Specialists Salaries	2,065	1,400	-	3,465	3,290	6,290	6,290	-	(3,000)	2,825	55%
2200	Classified Special Ed Salaries	13,753	14,964	13,232	41,949	60,556	126,493	126,493	-	(65,937)	84,544	33%
2201	Classified SpEd Teaching Assistants Salaries	5,346	8,085	6,081	19,512	126,131	82,262	82,262	-	43,869	62,750	24%
2400	Classified Clerical & Office Salaries	10,633	10,661	9,802	38,583	118,355	118,115	118,115	-	240	79,532	33%
2905	Club M Salaries	5,216	4,319	3,775	17,463	34,174	34,176	34,176	-	(2)	16,713	51%
SUBTOTAL - Classified Salaries		49,653	61,266	54,476	177,251	572,924	575,405	575,405	-	(2,480)	398,154	31%
Employee Benefits												
3100	STRS	23,334	21,853	20,869	69,320	243,626	238,360	238,562	(202)	5,064	169,242	29%
3300	OASDI-Medicare-Alternative	6,094	6,760	6,580	20,888	65,702	65,419	65,437	(18)	265	44,549	32%
3400	Health & Welfare Benefits	16,580	5,011	8,050	36,892	147,562	156,598	156,598	-	(9,036)	119,706	24%
3500	Unemployment Insurance	28	4	3	48	11,753	11,156	11,156	-	597	11,108	0%
3600	Workers Comp Insurance	-	-	4,768	4,768	28,100	27,693	27,710	(17)	390	22,942	17%
3900	Other Employee Benefits	500	500	500	1,650	-	5,000	5,000	-	(5,000)	3,350	33%
SUBTOTAL - Employee Benefits		46,537	34,127	40,770	133,565	496,743	504,226	504,463	(237)	(7,720)	370,897	26%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	8,009	370	15,439	28,192	28,192	28,192	-	-	12,753	55%
4300	Materials & Supplies	888	727	15	1,903	31,740	24,982	20,534	4,448	11,206	18,631	9%
4320	Educational Software	689	3,286	4,448	16,206	5,000	11,758	16,206	(4,448)	(11,206)	0	100%
4330	Office Supplies	-	918	117	1,034	11,000	11,000	11,000	-	-	9,966	9%
4340	Montessori Materials	-	-	-	353	3,000	3,000	3,000	-	-	2,647	12%
4350	Other Supplies & Materials	-	80	927	1,007	1,500	1,500	1,500	-	-	493	67%
4400	Noncapitalized Equipment	(140)	(58)	-	14,810	37,412	26,832	26,832	-	10,580	12,022	55%
4420	Computers: individual items less than \$5k	3,734	24,867	-	30,428	19,848	30,428	30,428	-	(10,580)	0	100%
4710	Student Food Services	-	-	-	-	2,000	2,000	2,000	-	-	2,000	0%
SUBTOTAL - Books and Supplies		5,171	37,828	5,876	81,178	139,692	139,693	139,693	-	(0)	58,514	58%
Services & Other Operating Expenses												
5100	Subagreements for Services	7,500	-	-	7,500	-	8,800	8,800	-	(8,800)	1,300	85%
5300	Dues & Memberships	-	3,486	-	3,486	7,605	7,605	7,605	-	-	4,119	46%
5500	Operations & Housekeeping	-	-	-	-	68,537	68,537	68,537	-	-	68,537	0%
5515	Janitorial, Gardening Services & Supplies	-	-	18,272	18,272	43,444	43,444	43,444	-	-	25,172	42%
5535	Utilities (General)	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
5605	Equipment Leases	434	1,776	1,113	3,323	12,000	12,000	12,000	-	-	8,677	28%
5610	Rent	6,658	6,658	6,658	26,632	80,000	80,000	80,000	-	-	53,368	33%
5615	Repairs and Maintenance - Building	-	-	-	-	2,000	17,000	17,000	-	(15,000)	17,000	0%
5800	Other Services & Operating Expenses	-	29	1,772	1,829	33,213	33,213	33,213	-	-	31,384	6%
5803	Accounting Fees	-	-	-	-	-	4,614	4,614	-	(4,614)	4,614	0%
5804	Club M Reimbursements	-	2,665	-	3,147	-	3,147	3,147	-	(3,147)	0	100%

**Capitol
Income Statement
As of Oct FY2021**

		Actual			YTD	Budget						
		Aug	Sep	Oct	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
5812	Business Services	-	6,747	3,373	15,328	42,325	42,215	42,215	-	109	26,887	36%
5824	District Oversight Fees	-	-	-	-	27,284	27,453	27,414	39	(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	-	-	-	-	-	1,376	1,376	-	(1,376)	1,376	0%
5857	Payroll Fees	349	311	455	1,302	3,675	3,675	3,675	-	-	2,373	35%
5858	CMO Fees Expense	-	-	-	-	345,163	333,231	332,377	854	12,786	332,377	0%
5861	Prior Yr Exp (not accrued)	-	-	282	590	-	308	590	(282)	(590)	0	100%
5863	Professional Development	16,500	5,966	-	22,466	16,500	22,466	22,466	-	(5,966)	(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	24	1,000	2,839	2,739	100	(1,739)	2,716	1%
5915	Postage and Delivery	-	-	62	62	-	-	100	(100)	(100)	38	62%
SUBTOTAL - Services & Other Operating Exp.		31,441	27,638	32,012	104,880	702,746	735,810	742,199	(6,390)	(39,454)	637,319	14%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	22,597	43,253	43,253	-	(20,656)	43,253	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	22,597	43,253	43,253	-	(20,656)	43,253	0%
Other Outflows												
7999	Uncategorized Expense	261	-	-	467	-	-	-	-	-	(467)	
SUBTOTAL - Other Outflows		261	-	-	467	-	-	-	-	-	(467)	
TOTAL EXPENSES		279,129	304,199	278,169	954,457	3,443,222	3,474,299	3,482,176	(7,877)	(38,953)	2,527,718	27%