

Accelerated Charter Elementary
Income Statement
As of Jan FY2026

	Actual		YTD	Budget & Forecast						
	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	3,011,917	878,584	3,890,501	7,473,796	7,521,586	7,625,185	103,599	151,389	3,734,684	51%
Federal Revenue	341,354	139,316	480,670	815,054	1,088,257	1,123,118	34,860	308,064	642,448	43%
Other State Revenues	1,013,404	236,742	1,250,146	2,861,073	3,998,221	3,981,736	(16,485)	1,120,663	2,731,590	31%
Local Revenues	411,630	157,661	569,291	225,000	457,417	658,000	200,583	433,000	88,709	87%
Fundraising and Grants	1,037	500	1,537	-	-	-	-	-	(1,537)	
Total Revenue	4,779,342	1,412,803	6,192,146	11,374,923	13,065,481	13,388,039	322,557	2,013,116	7,195,893	46%
Expenses										
Compensation and Benefits	2,831,044	433,828	3,264,872	5,979,992	6,759,864	6,605,742	154,122	(625,750)	3,340,870	49%
Books and Supplies	589,204	42,706	631,910	796,129	1,242,089	1,175,012	67,077	(378,883)	543,102	54%
Services and Other Operating Expenditures	2,215,795	384,734	2,600,529	4,832,022	4,971,630	4,981,852	(10,222)	(149,830)	2,381,323	52%
Depreciation	433,494	71,980	505,474	864,349	864,349	864,349	-	-	358,875	58%
Other Outflows & Amortization	83,714	144,767	228,481	168,221	165,808	165,808	-	2,413	(62,673)	138%
Total Expenses	6,153,251	1,078,015	7,231,266	12,640,713	14,003,740	13,792,763	210,977	(1,152,050)	6,561,497	52%
Net Income	(1,373,909)	334,789	(1,039,120)	(1,265,790)	(938,258)	(404,724)	533,535	861,066	634,396	
Earnings Before Depreciation				(401,441)	(73,909)	459,625	533,535	861,066		
Fund Balance										
Beginning Balance (Audited)				-	31,951,507	32,197,880				
Net Income				(1,265,790)	(938,258)	(404,724)				
Ending Fund Balance				(1,265,790)	31,013,248	31,793,156				
Fund Balance as a % of Expenses				-10%	221%	231%				

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							Current Forecast	Current Forecast		
KEY ASSUMPTIONS										
Enrollment Summary										
				-	317	318	1	318		
				-	196	196	-	196		
				-	513	514	1	514		
ADA %										
					93.4%	94.5%	1.1%			
					93.4%	94.5%	1.1%			
					93.4%	94.5%	1.1%			
ADA										
				-	296.08	300.51	4.43	300.51		
				-	183.06	185.22	2.16	185.22		
				-	479.14	485.73	6.59	485.73		

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REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	1,652,346	401,922	2,054,268	4,482,636	5,065,088	5,134,901	69,813	652,265	3,080,633	40%
8012 Education Protection Account Entitlement	308,489	308,489	616,978	970,740	434,796	440,775	5,980	(529,965)	(176,203)	140%
8096 Charter Schools in Lieu of Property Taxes	1,051,082	168,173	1,219,255	2,020,420	2,021,702	2,049,509	27,806	29,089	830,254	59%
SUBTOTAL - LCFF Entitlement	3,011,917	878,584	3,890,501	7,473,796	7,521,586	7,625,185	103,599	151,389	3,734,684	51%
Federal Revenue										
8181 Special Education - Entitlement	64,226	10,276	74,502	126,583	123,537	125,236	1,699	(1,347)	50,734	59%
8220 Child Nutrition Programs	79,700	121,485	201,185	380,481	444,000	408,000	(36,000)	27,519	206,815	49%
8291 Title I	132,747	-	132,747	215,813	250,189	251,414	1,225	35,601	118,667	53%
8292 Title II	27,218	-	27,218	22,893	26,568	26,549	(19)	3,656	(669)	103%
8293 Title III	-	-	-	17,116	-	-	-	(17,116)	-	-
8294 Title IV	3,997	7,470	11,467	-	15,987	16,508	521	16,508	5,041	69%
8297 PY Federal - Not Accrued	-	85	85	-	-	-	-	-	(85)	-
8299 All Other Federal Revenue	33,465	-	33,465	52,168	227,977	295,411	67,434	243,243	261,946	11%
SUBTOTAL - Federal Revenue	341,354	139,316	480,670	815,054	1,088,257	1,123,118	34,860	308,064	642,448	43%
Other State Revenue										
8319 Other State Apportionments - Prior Years	2,312	3,564	5,876	-	-	-	-	-	(5,876)	-
8381 Special Education - Entitlement (State)	231,201	36,992	268,193	450,929	444,704	450,821	6,116	(108)	182,628	59%
8382 Special Education Reimbursement (State)	15,643	3,805	19,448	39,303	42,282	42,282	-	2,979	22,834	46%
8520 Child Nutrition - State	36,073	19,860	55,933	80,700	150,000	115,000	(35,000)	34,300	59,067	49%
8550 Mandated Cost Reimbursements	10,223	-	10,223	10,224	10,224	10,224	-	(0)	1	100%
8560 State Lottery Revenue	-	41,485	41,485	138,491	136,120	137,993	1,872	(498)	96,507	30%
8590 All Other State Revenue	179,249	-	179,249	989,348	-	10,527	10,527	(978,821)	(168,722)	1703%
8591 Prop 28 Arts & Music in Schools	40,528	9,858	50,386	-	187,441	187,441	-	187,441	137,055	27%
8593 ELOP	498,176	121,178	619,354	999,466	1,852,126	1,852,126	-	852,660	1,232,772	33%
8594 Learning Recovery (LRE)	-	-	-	-	274,762	274,762	-	274,762	274,762	0%
8595 Discretionary (AMIMDBG & SSPDD)	-	-	-	-	301,078	301,078	-	301,078	301,078	0%
8596 ASES	-	-	-	152,612	152,612	152,612	-	0	152,612	0%
8597 Educator Effectiveness	-	-	-	-	72,106	72,106	-	72,106	72,106	0%
8598 UPK	-	-	-	-	46,812	46,812	-	46,812	46,812	0%
8599 Literacy Coach Grant	-	-	-	-	327,954	327,954	-	327,954	327,954	0%
SUBTOTAL - Other State Revenue	1,013,404	236,742	1,250,146	2,861,073	3,998,221	3,981,736	(16,485)	1,120,663	2,731,590	31%
Local Revenue										
8660 Interest	164,201	38,452	202,653	225,000	225,000	300,000	75,000	75,000	97,347	68%
8662 Net Increase (Decrease)	244,158	113,105	357,263	-	232,417	358,000	125,583	358,000	737	100%
8699 All Other Local Revenue	3,271	6,105	9,376	-	-	-	-	-	(9,376)	-
SUBTOTAL - Local Revenue	411,630	157,661	569,291	225,000	457,417	658,000	200,583	433,000	88,709	87%
Fundraising and Grants										
8802 Donations - Private	-	500	500	-	-	-	-	-	(500)	-
8803 Fundraising	1,037	-	1,037	-	-	-	-	-	(1,037)	-

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EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	778,925	155,348	934,274	1,979,451	1,832,243	1,664,082	168,161	315,369	729,809	56%
1101	Teacher - Stipends	178,359	-	178,359	266,600	378,490	335,946	42,544	(69,346)	157,587	53%
1102	Teachers - Extra Duty Hours	-	628	628	-	420,000	468,544	(48,544)	(468,544)	467,917	0%
1103	Teacher - Substitute Pay	26,533	3,932	30,465	110,625	105,210	97,619	7,591	13,006	67,154	31%
1148	Teacher - Special Ed	-	14,465	14,465	-	-	159,113	(159,113)	(159,113)	144,648	9%
1200	Certificated Pupil Support - Guidance & Counseling	49,894	-	49,894	78,198	196,451	110,000	86,451	(31,802)	60,106	45%
1201	Certificated Pupil Support - Psychologist	61,159	11,725	72,884	130,104	145,337	139,690	5,647	(9,586)	66,806	52%
1202	Certificated Pupil Support Salaries - Other	49,758	17,049	66,807	132,931	119,906	187,539	(67,633)	(54,608)	120,732	36%
1300	Certificated Supervisor & Administrator Salaries	290,774	38,958	329,732	456,520	460,687	477,187	(16,500)	(20,667)	147,455	69%
1980	Other Cert - Custom 5	-	2,689	2,689	-	-	-	-	-	(2,689)	
	SUBTOTAL - Certificated Salaries	1,435,403	244,794	1,680,197	3,154,429	3,658,324	3,639,720	18,604	(485,291)	1,959,523	46%
Classified Salaries											
2100	Classified Instructional Aide Salaries	148,193	19,551	167,743	267,019	305,822	247,206	58,616	19,813	79,463	68%
2103	Classified Aides - SPED	-	11,139	11,139	-	-	133,295	(133,295)	(133,295)	122,156	8%
2200	Classified Support Salaries	329,145	2,908	332,053	686,664	685,037	34,726	650,312	651,938	(297,327)	956%
2300	Classified Supervisor & Administrator Salaries	89,937	13,382	103,320	148,778	158,924	230,892	(71,968)	(82,114)	127,573	45%
2400	Classified Clerical & Office Salaries	95,407	16,072	111,480	199,063	176,744	176,616	129	22,447	65,136	63%
2900	Classified Other Salaries	-	8,308	8,308	70,088	70,088	66,033	4,055	4,055	57,724	13%
2904	Other Classified - Security/yard duty	-	15,734	15,734	-	-	152,220	(152,220)	(152,220)	136,485	10%
2905	Other Classified - After School	-	12,380	12,380	-	88,000	154,485	(66,485)	(154,485)	142,105	8%
2928	Other Classified - Food	-	12,621	12,621	-	-	102,072	(102,072)	(102,072)	89,451	12%
2930	Other Classified - Maintenance/grounds	35,044	10,085	45,129	-	-	72,015	(72,015)	(72,015)	26,887	63%
	SUBTOTAL - Classified Salaries	697,726	122,181	819,907	1,371,612	1,484,615	1,369,559	115,057	2,053	549,651	60%
Employee Benefits											
3100	STRS	235,464	46,756	282,220	602,496	562,491	551,488	11,002	51,008	269,269	51%
3300	OASDI-Medicare-Alternative	75,114	12,842	87,956	150,668	210,846	204,193	6,654	(53,525)	116,236	43%
3400	Health & Welfare Benefits	340,439	(1,299)	339,140	662,826	741,020	741,020	-	(78,194)	401,880	46%
3500	Unemployment Insurance	1,070	183	1,253	2,263	21,669	20,966	703	(18,703)	19,713	6%
3600	Workers Comp Insurance	45,829	8,370	54,199	35,698	80,898	78,796	2,102	(43,098)	24,597	69%
	SUBTOTAL - Employee Benefits	697,915	66,853	764,767	1,453,951	1,616,924	1,596,463	20,461	(142,512)	831,695	48%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	304,978	99	305,077	151,507	310,000	307,500	2,500	(155,993)	2,423	99%
4200	Books & Other Reference Materials	11,208	7,126	18,334	8,911	15,911	18,411	(2,500)	(9,500)	77	100%
4300	Student Materials	26,993	1,532	28,525	170,769	117,936	117,909	27	52,860	89,384	24%
4315	Custodial Supplies	23,289	3,826	27,114	22,364	45,000	45,000	-	(22,636)	17,886	60%
4326	Art & Music Supplies	-	-	-	-	187,441	167,441	20,000	(167,441)	167,441	0%
4330	Office Supplies	10,577	-	10,577	14,451	14,451	14,451	-	-	3,874	73%
4335	PE Supplies	5,264	-	5,264	2,228	7,228	7,228	-	(5,000)	1,964	73%

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4350 Uniforms	10,102	689	10,791	7,517	7,517	7,517	-	-	(3,274)	144%
4352 Before & After School Program Supplies	471	-	471	-	70,000	70,000	-	(70,000)	69,529	1%
4353 All Other Supplies	21,127	1,034	22,161	17,177	17,177	21,127	(3,950)	(3,950)	(1,034)	105%
4400 Noncapitalized Equipment	64,754	9,825	74,579	63,158	141,428	141,428	-	(78,270)	66,849	53%
4710 Student Food Services	102,007	18,444	120,451	330,047	300,000	240,000	60,000	90,047	119,549	50%
4720 Other Food	8,436	131	8,567	8,000	8,000	17,000	(9,000)	(9,000)	8,433	50%
SUBTOTAL - Books and Supplies	589,204	42,706	631,910	796,129	1,242,089	1,175,012	67,077	(378,883)	543,102	54%
Services & Other Operating Expenses										
5200 Travel & Conferences	24,023	-	24,023	17,686	33,836	35,836	(2,000)	(18,150)	11,813	67%
5300 Dues & Memberships	12,065	29	12,093	9,079	11,079	18,910	(7,831)	(9,831)	6,817	64%
5400 Insurance	86,384	-	86,384	57,883	86,384	86,384	-	(28,501)	0	100%
5500 Other Facility Operations & Utilities	19,056	5,070	24,125	55,385	55,385	55,385	-	-	31,260	44%
5515 Housekeeping Services	88,974	-	88,974	10,200	131,541	131,541	-	(121,341)	42,567	68%
5520 Security	67,483	2,023	69,506	65,276	65,276	79,621	(14,345)	(14,345)	10,115	87%
5535 Utilities - All Utilities	78,017	16,369	94,386	135,818	135,818	135,818	-	-	41,432	69%
5600 Rentals, Leases, & Repairs	470	93	562	10,899	10,899	10,899	-	-	10,337	5%
5605 Equipment Leases	14,128	10,619	24,748	33,045	33,045	33,045	-	-	8,297	75%
5615 Vendor Repairs	58,500	5,356	63,856	60,000	60,000	90,000	(30,000)	(30,000)	26,144	71%
5803 Audit Fees	4,477	-	4,477	3,401	3,401	4,365	(964)	(964)	(112)	103%
5815 After School Services	307,285	67,149	374,433	1,051,127	978,642	1,140,961	(162,319)	(89,834)	766,528	33%
5818 Other Student Instructional Services	35,885	40,246	76,130	112,000	206,200	104,675	101,525	7,325	28,545	73%
5820 Consultants - Non Instructional - Custom 1	-	1,095	1,095	-	-	-	-	-	(1,095)	
5824 District Oversight Fees	37,806	6,049	43,855	64,461	75,216	76,252	(1,036)	(11,791)	32,397	58%
5830 Field Trips Expenses	5,749	6,136	11,885	21,206	71,206	85,000	(13,794)	(63,794)	73,115	14%
5845 Legal Fees	4,426	-	4,426	27,199	27,199	27,199	-	-	22,773	16%
5851 Advertisement & Recruitment	-	-	-	4,000	4,000	4,000	-	-	4,000	0%
5854 PD Consultants & Tuition	18,594	-	18,594	46,078	71,570	73,070	(1,500)	(26,992)	54,476	25%
5855 Nursing & Medical (Non IEP)	93,205	21,830	115,035	-	150,000	150,000	-	(150,000)	34,965	77%
5856 All Other Consultants & Services	191,714	6,586	198,300	276,126	384,725	291,222	93,503	(15,096)	92,922	68%
5857 Payroll Fees	-	4,800	4,800	-	-	-	-	-	(4,800)	
5858 CMO Fees Expense	459,187	76,531	535,718	884,181	918,374	918,374	-	(34,193)	382,656	58%
5869 Special Education Contract Instructors	219,051	56,114	275,165	967,420	550,000	500,000	50,000	467,420	224,835	55%
5872 Special Education Encroachment	59,086	9,454	68,540	112,084	113,648	115,211	(1,563)	(3,127)	46,671	59%
5884 Substitutes	261,866	37,478	299,344	653,600	636,337	646,337	(10,000)	7,263	346,993	46%
5887 Non Instructional Software	52,099	-	52,099	50,650	76,269	76,269	-	(25,619)	24,171	68%
5896 Internet/Website consulting	-	-	-	261	-	-	-	261	-	
5899 Miscellaneous Operating Expenses	517	9,864	10,381	59,336	59,336	59,336	-	-	48,955	17%
5900 Communications	9,898	26	9,924	21,638	-	9,898	(9,898)	11,740	(26)	100%
5905 Communications - Cell Phones	17	-	17	1,710	1,710	1,710	-	-	1,693	1%
5910 Communications - Internet / Website Fees	3,738	1,013	4,750	12,000	12,261	12,261	-	(261)	7,511	39%
5915 Postage and Delivery	-	398	398	2,861	2,861	2,861	-	-	2,463	14%
5920 Communications - Telephone & Fax	2,098	408	2,506	5,412	5,412	5,412	-	-	2,906	46%
SUBTOTAL - Services & Other Operating Exp.	2,215,795	384,734	2,600,529	4,832,022	4,971,630	4,981,852	(10,222)	(149,830)	2,381,323	52%
Capital Outlay & Depreciation										

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6900	Depreciation	433,494	71,980	505,474	864,349	864,349	864,349	-	-	358,875	58%
SUBTOTAL - Capital Outlay & Depreciation		433,494	71,980	505,474	864,349	864,349	864,349	-	-	358,875	58%
Other Outflows & Amortization											
7438	Long term debt - Interest	83,714	40,383	124,097	168,221	165,808	165,808	-	2,413	41,711	75%
7999	Uncategorized Expense	-	104,385	104,385	-	-	-	-	-	(104,385)	
SUBTOTAL - Other Outflows & Amortization		83,714	144,767	228,481	168,221	165,808	165,808	-	2,413	(62,673)	138%
TOTAL EXPENSES		6,153,251	1,078,015	7,231,266	12,640,713	14,003,740	13,792,763	210,977	(1,152,050)	6,561,497	52%