

**Shingle Springs  
Multi-year Projection  
As of Apr FY2022**

	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>
<b>SUMMARY</b>				
<b>Revenue</b>				
LCFF Entitlement	4,103,687	4,938,966	5,199,795	5,413,993
Federal Revenue	319,422	235,821	138,425	138,425
Other State Revenues	885,739	1,283,268	668,002	668,305
Local Revenues	32,000	50,000	50,000	50,000
Fundraising and Grants	161,164	155,938	155,938	155,938
<b>Total Revenue</b>	<b>5,502,012</b>	<b>6,663,994</b>	<b>6,212,160</b>	<b>6,426,661</b>
<b>Expenses</b>				
Compensation and Benefits	3,711,653	4,234,857	4,365,073	4,445,073
Books and Supplies	176,595	226,562	154,734	157,829
Services and Other Operating Expenditures	1,222,780	1,595,996	1,183,499	1,211,519
Depreciation	396,789	396,789	384,050	380,740
Other Outflows	69,540	67,332	65,094	62,826
<b>Total Expenses</b>	<b>5,577,357</b>	<b>6,521,537</b>	<b>6,152,451</b>	<b>6,257,988</b>
<b>Operating Income</b>	<b>(75,345)</b>	<b>142,457</b>	<b>59,709</b>	<b>168,673</b>
<b>Fund Balance</b>				
Beginning Balance (Unaudited)	6,700,596	6,650,027	6,792,484	6,852,193
Audit Adjustment	24,776			
Beginning Balance (Audited)	6,725,372	6,650,027	6,792,484	6,852,193
Operating Income	(75,345)	142,457	59,709	168,673
<b>Ending Fund Balance</b>	<b>6,650,027</b>	<b>6,792,484</b>	<b>6,852,193</b>	<b>7,020,866</b>
<b>Total Revenue Per ADA</b>	12,154	13,418	12,508	12,940
<b>Total Expenses Per ADA</b>	12,320	13,131	12,388	12,601
<b>Operating Income Per ADA</b>	(166)	287	120	340
<b>Fund Balance as a % of Expenses</b>	119%	104%	111%	112%

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<b>Key Assumptions</b>				
<b>Enrollment Breakdown</b>				
TK	-	14	14	14
K	64	62	62	62
1	56	62	62	62
2	64	60	60	60
3	56	60	60	60
4	52	56	56	56
5	48	54	54	54
6	58	48	48	48
7	43	54	54	54
8	48	42	42	42
<b>Total Enrolled</b>	<b>489</b>	<b>512</b>	<b>512</b>	<b>512</b>
<b>ADA %</b>				
K-3	92.8%	97.0%	97.0%	97.0%
4-6	92.3%	97.0%	97.0%	97.0%
7-8	92.6%	97.0%	97.0%	97.0%
<b>Average ADA %</b>	<b>92.6%</b>	<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>
<b>ADA</b>				
K-3	223	250	250	250
4-6	146	153	153	153
7-8	84	93	93	93
<b>Total ADA</b>	<b>453</b>	<b>497</b>	<b>497</b>	<b>497</b>
<b>Demographic Information</b>				
CALPADS Enrollment (for unduplicated % calc)	487	512	512	512
# Unduplicated (CALPADS)	78	94	94	94
# Free & Reduced Lunch (CALPADS)	75	79	79	79
# ELL (CALPADS)	3	3	3	3
<b>School Information</b>				
FTE's	57.6	69.1	69.1	69.1
Teachers	26	31	31	31
Default Expense Inflation Rate		2%	2%	2%

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<b>REVENUE</b>				
<b>LCFF Entitlement</b>				
8011 Charter Schools General Purpose Entitlement - State Aid	1,762,718	2,370,721	2,631,550	2,845,748
8012 Education Protection Account Entitlement	1,351,017	1,482,183	1,482,183	1,482,183
8096 Charter Schools in Lieu of Property Taxes	989,952	1,086,062	1,086,062	1,086,062
<b>SUBTOTAL - LCFF Entitlement</b>	<b>4,103,687</b>	<b>4,938,966</b>	<b>5,199,795</b>	<b>5,413,993</b>
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	88,099	88,099	88,099	88,099
8182 Special Education Reimbursement	24,003	5,283	5,796	5,796
8291 Title I	27,631	27,631	27,631	27,631
8292 Title II	6,900	6,900	6,900	6,900
8294 Title IV	10,000	10,000	10,000	10,000
8296 CARES ESSER and LLM	159,589	97,909	-	-
<b>SUBTOTAL - Federal Revenue</b>	<b>319,422</b>	<b>235,821</b>	<b>138,425</b>	<b>138,425</b>
<b>Other State Revenue</b>				
8311 AB/SB 86	221,771	-	-	-
8319 Other State Apportionments - Prior Years	1,500	-	-	-
8381 Special Education - Entitlement (State)	324,288	324,288	324,288	324,288
8382 Special Education Reimbursement (State)	80,811	30,099	30,099	30,099
8550 Mandated Cost Reimbursements	7,792	8,302	9,600	9,903
8560 State Lottery Revenue	107,802	118,268	118,268	118,268
8590 All Other State Revenue	85,572	684,134	67,570	67,570
8593 Other State Revenue 3	56,203	118,177	118,177	118,177
<b>SUBTOTAL - Other State Revenue</b>	<b>885,739</b>	<b>1,283,268</b>	<b>668,002</b>	<b>668,305</b>
<b>Local Revenue</b>				
8699 All Other Local Revenue	32,000	50,000	50,000	50,000
<b>Fundraising and Grants</b>				
8803 Field Trip Fundraising	15,000	-	-	-
8811 Club M Revenue	146,164	155,938	155,938	155,938
<b>SUBTOTAL - Fundraising and Grants</b>	<b>161,164</b>	<b>155,938</b>	<b>155,938</b>	<b>155,938</b>
<b>TOTAL REVENUE</b>	<b>5,502,012</b>	<b>6,663,994</b>	<b>6,212,160</b>	<b>6,426,661</b>

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<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>

**EXPENSES**

**Compensation & Benefits**

**Certificated Salaries**

1100	Teachers Salaries	1,507,336	1,676,958	1,716,411	1,733,575
1103	Certificated Substitute Pay	29,160	29,452	29,746	30,044
1148	Teacher - Special Ed	162,750	214,625	216,771	218,939
1300	Certificated Supervisor & Administrator Salaries	299,760	261,500	264,115	266,756
1930	Certificated Counselors Salaries	60,500	61,500	62,115	62,736
<b>SUBTOTAL - Certificated Salaries</b>		<b>2,059,506</b>	<b>2,244,035</b>	<b>2,289,158</b>	<b>2,312,050</b>

**Classified Salaries**

2100	Classified Teaching Assistant Salaries	393,395	449,564	486,676	501,276
2103	Outdoor Learning & Library Specialists Salaries	6,896	24,375	25,106	25,859
2200	Classified Special Ed Salaries	223,898	241,059	248,291	255,740
2201	Classified SpEd Teaching Assistants Salaries	83,926	100,175	103,180	106,276
2400	Classified Clerical & Office Salaries	176,156	167,500	172,525	177,701
2905	Club M Salaries	70,717	84,414	86,946	89,555
2930	Maintenance & Grounds Salaries	71,700	71,000	73,130	75,324
<b>SUBTOTAL - Classified Salaries</b>		<b>1,026,688</b>	<b>1,138,087</b>	<b>1,195,855</b>	<b>1,231,731</b>

**Employee Benefits**

3100	STRS	345,867	428,611	437,229	441,601
3300	OASDI-Medicare-Alternative	108,404	119,602	124,676	127,752
3400	Health & Welfare Benefits	113,256	241,480	253,554	266,232
3500	Unemployment Insurance	15,746	17,554	17,834	18,119
3600	Workers Comp Insurance	32,405	35,512	36,593	37,210
3900	Other Employee Benefits	9,780	9,976	10,175	10,379
<b>SUBTOTAL - Employee Benefits</b>		<b>625,458</b>	<b>852,735</b>	<b>880,060</b>	<b>901,293</b>

**Books & Supplies**

4100	Approved Textbooks & Core Curricula Materials	30,000	52,794	38,549	39,320
4300	Materials & Supplies	75,000	35,000	35,700	36,414
4320	Educational Software	21,575	22,007	22,447	22,896

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4325 SpEd Materials & Supplies	8,020	8,180	8,344	8,511
4330 Office Supplies	6,000	13,000	13,260	13,525
4350 Other Supplies & Materials	-	1,500	1,530	1,561
4352 Club M Supplies	3,000	3,060	3,121	3,184
4400 Noncapitalized Equipment	5,000	64,962	5,202	5,306
4410 New Classroom Furniture & Supplies	15,000	15,000	15,300	15,606
4420 Computers: individual items less than \$5k	10,000	7,000	7,140	7,283
4710 Student Food Services	3,000	3,060	3,121	3,184
4720 Staff Meals and Events	-	1,000	1,020	1,040
<b>SUBTOTAL - Books and Supplies</b>	<b>176,595</b>	<b>226,562</b>	<b>154,734</b>	<b>157,829</b>
<b>Services &amp; Other Operating Expenses</b>				
5100 Subagreements for Services	99,436	58,050	7,854	8,011
5200 Travel & Conferences	4,250	4,335	4,422	4,510
5300 Dues & Memberships	8,647	16,230	15,657	15,970
5515 Janitorial, Gardening Services & Supplies	48,390	49,358	50,345	51,352
5520 Security	7,000	7,140	7,283	7,428
5535 Utilities (General)	102,437	104,486	106,575	108,707
5605 Equipment Leases	20,175	20,579	20,990	21,410
5615 Repairs and Maintenance - Building	35,000	35,700	36,414	37,142
5800 Other Services & Operating Expenses	5,000	5,000	5,100	5,202
5803 Accounting Fees	6,625	-	-	-
5808 Current Year CAC Expense	15,000	-	-	-
5809 Banking Fees	-	300	306	312
5812 Business Services	60,657	65,871	67,848	70,301
5815 Consultants - Instructional	-	500	510	520
5824 District Oversight Fees	41,037	50,377	54,099	57,454
5827 PPE and Testing	4,752	-	-	-
5851 Marketing and Student Recruiting	4,573	4,664	4,758	4,853
5857 Payroll Fees	12,000	10,933	11,152	11,375
5858 CMO Fees Expense	668,031	805,924	742,314	758,141

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5863 Professional Development	10,041	28,442	29,011	29,591
5875 Staff Recruiting	500	1,333	-	-
5880 Student Health Services	4,000	4,795	4,891	4,989
5881 Student Information System	2,500	3,000	3,060	3,121
5887 Technology Services	1,317	1,343	1,370	1,398
5899 Miscellaneous Operating Expenses	55,712	310,322	2,081	2,122
5900 Communications	4,900	5,998	6,118	6,240
5915 Postage and Delivery	800	1,316	1,342	1,369
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>1,222,780</b>	<b>1,595,996</b>	<b>1,183,499</b>	<b>1,211,519</b>
<b>Depreciation Expense</b>				
6900 Depreciation	396,789	396,789	384,050	380,740
<b>SUBTOTAL - Depreciation Expense</b>	<b>396,789</b>	<b>396,789</b>	<b>384,050</b>	<b>380,740</b>
<b>Other Outflows</b>				
7438 Long term debt - Interest	69,540	67,332	65,094	62,826
<b>SUBTOTAL - Other Outflows</b>	<b>69,540</b>	<b>67,332</b>	<b>65,094</b>	<b>62,826</b>
<b>TOTAL EXPENSES</b>	<b>5,577,357</b>	<b>6,521,537</b>	<b>6,152,451</b>	<b>6,257,988</b>