

**Shingle Springs**  
**Income Statement**  
**As of Jan FY2022**

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	259,953	259,953	533,054	1,989,365	4,436,472	4,068,452	4,070,077	1,625
Federal Revenue	18,633	3,120	(875)	28,842	184,457	298,889	319,422	20,533
Other State Revenues	153,018	37,106	224,254	448,127	651,806	846,274	850,703	4,429
Local Revenues	(2,276)	5,782	1,113	46,321	-	32,000	32,000	-
Fundraising and Grants	30,249	18,914	5,688	99,491	276,714	291,714	291,714	-
<b>Total Revenue</b>	<b>459,577</b>	<b>324,875</b>	<b>763,234</b>	<b>2,612,145</b>	<b>5,549,450</b>	<b>5,537,329</b>	<b>5,563,916</b>	<b>26,586</b>
<b>Expenses</b>								
Compensation and Benefits	313,656	374,221	313,424	2,152,651	3,852,049	3,711,949	3,656,596	55,353
Books and Supplies	5,569	1,501	1,983	115,506	174,464	217,792	217,792	-
Services and Other Operating Expenditures	73,797	33,465	44,934	269,172	858,629	1,112,782	1,172,592	(59,810)
Depreciation	-	198,394	33,066	231,460	393,075	396,789	396,789	-
Other Outflows	6,838	6,154	7,426	54,921	69,540	69,540	69,540	-
<b>Total Expenses</b>	<b>399,860</b>	<b>613,735</b>	<b>400,832</b>	<b>2,823,710</b>	<b>5,347,757</b>	<b>5,508,853</b>	<b>5,513,309</b>	<b>(4,457)</b>
<b>Operating Income</b>	<b>59,717</b>	<b>(288,860)</b>	<b>362,401</b>	<b>(211,565)</b>	<b>201,693</b>	<b>28,477</b>	<b>50,606</b>	<b>22,130</b>
<b>Fund Balance</b>								
Beginning Balance (Unaudited)					7,005,104	6,700,596	6,700,596	
Audit Adjustment					-	24,776	24,776	
Operating Income					201,693	28,477	50,606	
<b>Ending Fund Balance</b>					<b>7,206,797</b>	<b>6,753,849</b>	<b>6,775,978</b>	
Fund Balance as a % of Expenses					135%	123%	123%	

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<b>KEY ASSUMPTIONS</b>								
<b>Enrollment Summary</b>								
K-3					240	240	240	-
4-6					169	158	158	-
7-8					96	91	91	-
<b>Total Enrolled</b>					<b>505</b>	<b>489</b>	<b>489</b>	-
<b>ADA %</b>								
K-3					97.0%	91.4%	91.4%	0.0%
4-6					97.0%	91.7%	91.7%	0.0%
7-8					97.0%	93.1%	93.1%	0.0%
<b>Average ADA %</b>					<b>97.0%</b>	<b>91.8%</b>	<b>91.8%</b>	<b>0.0%</b>
<b>ADA</b>								
K-3					232.80	219.39	219.39	-
4-6					163.93	144.90	144.90	-
7-8					93.12	84.72	84.72	-
<b>Total ADA</b>					<b>489.85</b>	<b>449.01</b>	<b>449.01</b>	-

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<b>REVENUE</b>									
<b>LCFF Entitlement</b>									
8011	Charter Schools General Purpose Entitlement - State Aid	182,265	182,265	182,265	957,612	2,427,749	1,746,514	1,748,139	1,625
8012	Education Protection Account Entitlement	-	-	273,101	546,203	954,737	1,358,843	1,340,034	(18,809)
8096	Charter Schools in Lieu of Property Taxes	77,688	77,688	77,688	485,550	1,053,986	963,095	981,904	18,809
<b>SUBTOTAL - LCFF Entitlement</b>		<b>259,953</b>	<b>259,953</b>	<b>533,054</b>	<b>1,989,365</b>	<b>4,436,472</b>	<b>4,068,452</b>	<b>4,070,077</b>	<b>1,625</b>
<b>Federal Revenue</b>									
8181	Special Education - Entitlement	-	-	-	-	85,568	86,372	88,099	1,727
8182	Special Education Reimbursement	-	-	-	-	5,197	5,197	24,003	18,806
8290	CARES Funding	-	-	-	-	54,000	-	-	-
8291	Title I	6,908	-	-	6,908	23,311	27,631	27,631	-
8292	Title II	1,725	-	-	1,725	6,381	6,900	6,900	-
8294	Title IV	10,000	-	(5,000)	5,000	10,000	10,000	10,000	-
8296	CARES ESSER and LLM	-	-	4,661	12,609	-	159,589	159,589	-
8297	PY Federal - Not Accrued	-	3,120	(536)	2,600	-	3,200	3,200	-
<b>SUBTOTAL - Federal Revenue</b>		<b>18,633</b>	<b>3,120</b>	<b>(875)</b>	<b>28,842</b>	<b>184,457</b>	<b>298,889</b>	<b>319,422</b>	<b>20,533</b>
<b>Other State Revenue</b>									
8311	AB/SB 86	-	-	101,254	101,254	200,061	221,771	221,771	-
8319	Other State Apportionments - Prior Years	-	-	-	1,178	-	1,500	1,500	-
8381	Special Education - Entitlement (State)	74,805	29,314	60,171	196,862	310,751	321,042	324,288	3,246
8382	Special Education Reimbursement (State)	50,712	-	-	50,712	31,434	79,629	80,811	1,182
8550	Mandated Cost Reimbursements	-	7,792	-	7,792	7,746	7,792	7,792	-
8560	State Lottery Revenue	-	-	33,459	33,459	101,814	106,926	106,926	-
8590	All Other State Revenue	27,500	-	29,369	56,869	-	107,615	107,615	-
<b>SUBTOTAL - Other State Revenue</b>		<b>153,018</b>	<b>37,106</b>	<b>224,254</b>	<b>448,127</b>	<b>651,806</b>	<b>846,274</b>	<b>850,703</b>	<b>4,429</b>

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<b>Local Revenue</b>								
8699 All Other Local Revenue	-	-	-	31,704	-	32,000	32,000	-
8999 Uncategorized Revenue	(2,276)	5,782	1,113	14,617	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>	<b>(2,276)</b>	<b>5,782</b>	<b>1,113</b>	<b>46,321</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>Fundraising and Grants</b>								
8802 Fundraising General	-	-	-	238	-	-	-	-
8803 Field Trip Fundraising	-	12,277	-	12,277	-	15,000	15,000	-
8811 Club M Revenue	30,249	6,636	5,688	86,975	276,714	276,714	276,714	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>30,249</b>	<b>18,914</b>	<b>5,688</b>	<b>99,491</b>	<b>276,714</b>	<b>291,714</b>	<b>291,714</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>459,577</b>	<b>324,875</b>	<b>763,234</b>	<b>2,612,145</b>	<b>5,549,450</b>	<b>5,537,329</b>	<b>5,563,916</b>	<b>26,586</b>
<b>EXPENSES</b>								
<b>Compensation &amp; Benefits</b>								
<b>Certificated Salaries</b>								
1100 Teachers Salaries	130,786	131,455	153,758	835,052	1,575,400	1,482,871	1,476,109	6,763
1103 Certificated Substitute Pay	4,060	1,274	413	10,852	29,160	29,160	29,160	-
1148 Teacher - Special Ed	18,216	18,273	10,773	102,649	206,821	316,804	185,309	131,495
1300 Certificated Supervisor & Administrator Salaries	26,205	26,275	26,275	182,305	286,960	314,100	314,100	-
1930 Certificated Counselors Salaries	5,042	5,042	5,042	35,310	60,500	60,500	60,500	-
<b>SUBTOTAL - Certificated Salaries</b>	<b>184,309</b>	<b>182,318</b>	<b>196,260</b>	<b>1,166,166</b>	<b>2,158,841</b>	<b>2,203,435</b>	<b>2,065,177</b>	<b>138,258</b>

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<b>Classified Salaries</b>								
2100 Classified Teaching Assistant Salaries	40,002	32,376	30,136	246,227	447,633	377,326	372,734	4,593
2103 Outdoor Learning & Library Specialists Salaries	-	-	142	142	3,125	6,896	6,896	-
2200 Classified Special Ed Salaries	20,590	20,261	20,541	126,504	167,846	87,329	184,888	(97,559)
2201 Classified SpEd Teaching Assistants Salaries	3,393	3,204	3,434	18,746	74,501	82,360	82,360	-
2202 CAT Classified SpEd Salaries	-	-	-	-	16,637	-	-	-
2400 Classified Clerical & Office Salaries	13,421	12,689	14,934	101,548	218,034	176,156	176,156	-
2905 Club M Salaries	8,811	13,253	6,605	65,014	61,551	67,175	67,800	(625)
2930 Maintenance & Grounds Salaries	6,998	6,790	5,431	45,680	69,700	71,700	71,700	-
<b>SUBTOTAL - Classified Salaries</b>	<b>93,215</b>	<b>88,574</b>	<b>81,222</b>	<b>603,861</b>	<b>1,059,025</b>	<b>868,942</b>	<b>962,533</b>	<b>(93,592)</b>
<b>Employee Benefits</b>								
3100 STRS	33,180	33,054	33,249	194,712	365,276	372,821	349,428	23,393
3300 OASDI-Medicare-Alternative	9,384	8,838	9,362	61,245	112,319	98,424	103,579	(5,155)
3400 Health & Welfare Benefits	(8,207)	59,695	(8,444)	114,295	100,885	110,340	118,596	(8,256)
3500 Unemployment Insurance	1,336	1,301	1,335	8,554	8,917	15,947	15,711	236
3600 Workers Comp Insurance	-	-	-	-	37,005	32,260	31,791	469
3900 Other Employee Benefits	440	440	440	3,818	9,780	9,780	9,780	-
<b>SUBTOTAL - Employee Benefits</b>	<b>36,133</b>	<b>103,329</b>	<b>35,942</b>	<b>382,624</b>	<b>634,182</b>	<b>639,572</b>	<b>628,885</b>	<b>10,687</b>
<b>Books &amp; Supplies</b>								
4100 Approved Textbooks & Core Curricula Materials	319	-	-	18,535	40,000	40,000	40,000	-
4300 Materials & Supplies	1,830	535	603	58,261	20,672	75,000	75,000	-
4320 Educational Software	2,523	48	30	16,266	21,575	21,575	21,575	-
4325 SpEd Materials & Supplies	723	18	38	3,177	8,020	8,020	8,020	-
4330 Office Supplies	144	829	813	2,761	9,000	3,000	3,000	-
4350 Other Supplies & Materials	-	72	327	827	-	-	-	-
4352 Club M Supplies	-	-	-	1,019	5,000	5,000	5,000	-
4400 Noncapitalized Equipment	-	-	-	-	37,197	37,197	37,197	-
4410 New Classroom Furniture & Supplies	-	-	35	10,369	20,000	15,000	15,000	-
4420 Computers: individual items less than \$5k	31	-	114	3,592	10,000	10,000	10,000	-
4710 Student Food Services	-	-	23	23	3,000	3,000	3,000	-
4720 Staff Meals and Events	-	-	-	676	-	-	-	-
<b>SUBTOTAL - Books and Supplies</b>	<b>5,569</b>	<b>1,501</b>	<b>1,983</b>	<b>115,506</b>	<b>174,464</b>	<b>217,792</b>	<b>217,792</b>	<b>-</b>

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<b>Services &amp; Other Operating Expenses</b>								
5100 Subagreements for Services	11,252	12,137	15,426	43,578	6,000	99,436	99,436	-
5300 Dues & Memberships	1,412	300	-	8,447	8,647	8,647	8,647	-
5515 Janitorial, Gardening Services & Supplies	3,789	800	-	18,795	48,390	48,390	48,390	-
5520 Security	674	-	-	3,724	7,000	7,000	7,000	-
5535 Utilities (General)	3,800	7,856	9,836	46,977	102,437	102,437	102,437	-
5605 Equipment Leases	1,321	888	747	5,328	20,175	20,175	20,175	-
5615 Repairs and Maintenance - Building	96	2,899	15,570	28,117	35,000	35,000	35,000	-
5800 Other Services & Operating Expenses	-	-	-	3,970	-	5,000	5,000	-
5803 Accounting Fees	-	-	-	-	6,625	6,625	6,625	-
5804 Club M Reimbursements	-	(220)	-	(220)	-	-	-	-
5808 Current Year CAC Expense	3,799	1,496	(1,669)	11,114	-	15,000	15,000	-
5809 Banking Fees	-	-	193	193	-	-	-	-
5812 Business Services	4,975	4,975	4,975	35,135	61,298	60,277	60,277	-
5815 Consultants - Instructional	-	368	-	368	-	-	-	-
5824 District Oversight Fees	38,944	-	-	38,944	44,365	40,685	40,701	(16)
5827 PPE and Testing	-	-	-	3,961	4,752	4,752	4,752	-
5851 Marketing and Student Recruiting	-	84	-	1,888	4,573	4,573	4,573	-
5857 Payroll Fees	603	657	682	6,653	7,777	7,777	7,777	-
5858 CMO Fees Expense	-	-	-	-	494,243	580,589	639,682	(59,093)
5861 Prior Yr Exp (not accrued)	-	-	-	355	-	-	-	-
5863 Professional Development	-	-	-	217	3,131	3,131	3,131	-
5880 Student Health Services	-	-	-	-	1,760	1,760	1,760	-
5881 Student Information System	-	-	-	2,222	-	2,500	2,500	-
5887 Technology Services	-	-	-	900	1,317	1,317	1,317	-
5898 Bad Debt Expense	(1)	-	-	(1)	-	-	-	-
5899 Miscellaneous Operating Expenses	1,292	1,151	(845)	2,837	-	52,712	52,712	-
5900 Communications	1,187	-	19	4,874	1,000	4,860	4,900	(40)
5915 Postage and Delivery	654	72	-	797	140	140	800	(660)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>73,797</b>	<b>33,465</b>	<b>44,934</b>	<b>269,172</b>	<b>858,629</b>	<b>1,112,782</b>	<b>1,172,592</b>	<b>(59,810)</b>
<b>Capital Outlay &amp; Depreciation</b>								
6900 Depreciation	-	198,394	33,066	231,460	393,075	396,789	396,789	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>198,394</b>	<b>33,066</b>	<b>231,460</b>	<b>393,075</b>	<b>396,789</b>	<b>396,789</b>	<b>-</b>
<b>Other Outflows</b>								
7438 Long term debt - Interest	6,838	6,806	6,774	54,921	69,540	69,540	69,540	-
<b>SUBTOTAL - Other Outflows</b>	<b>6,838</b>	<b>6,154</b>	<b>7,426</b>	<b>54,921</b>	<b>69,540</b>	<b>69,540</b>	<b>69,540</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>399,860</b>	<b>613,735</b>	<b>400,832</b>	<b>2,823,710</b>	<b>5,347,757</b>	<b>5,508,853</b>	<b>5,513,309</b>	<b>(4,457)</b>