

**Elk Grove
Income Statement
As of Oct FY2022**

	Actual			YTD	Budget			Approved Budget v1 vs. Current Forecast
	Aug	Sep	Oct		Actual YTD	Approved Budget v1	Previous Forecast	
SUMMARY								
Revenue								
LCFF Entitlement	217,151	158,883	685,275	1,061,309	4,754,008	4,546,404	4,537,110	(216,898)
Federal Revenue	-	16,351	4	26,231	206,212	208,961	221,367	15,155
Other State Revenues	-	35,804	-	37,100	705,696	796,646	795,547	89,851
Local Revenues	56,300	(47,242)	42,710	63,978	-	6,500	6,500	6,500
Fundraising and Grants	914	86,456	(123)	102,556	379,412	379,412	379,412	-
Total Revenue	274,366	250,252	727,866	1,291,174	6,045,328	5,937,923	5,939,935	(105,393)
Expenses								
Compensation and Benefits	315,903	311,521	330,207	1,008,880	4,046,818	3,931,646	3,873,837	172,982
Books and Supplies	35,322	13,142	25,250	80,349	189,536	186,763	166,763	22,773
Services and Other Operating Expenditures	58,879	22,658	87,266	213,477	1,121,949	1,249,032	1,228,704	(106,755)
Depreciation	-	-	-	-	394,746	382,639	382,639	12,107
Other Outflows	13,324	12,347	6,383	32,054	76,022	76,022	76,022	-
Total Expenses	423,428	359,668	449,105	1,334,760	5,829,071	5,826,102	5,727,964	101,107
Operating Income	(149,062)	(109,415)	278,760	(43,586)	216,257	111,821	211,971	(4,285)
Fund Balance								
Beginning Balance (Unaudited)					6,518,570	6,329,292	6,329,292	
Operating Income					216,257	111,821	211,971	
Ending Fund Balance					6,734,826	6,441,113	6,541,263	
Fund Balance as a % of Expenses					116%	111%	114%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					280	288	288	8
4-6					189	187	187	(2)
7-8					80	65	65	(15)
Total Enrolled					549	540	540	(9)
ADA %								
K-3					96.0%	93.2%	93.0%	-3.0%
4-6					96.0%	93.2%	93.0%	-3.0%
7-8					96.0%	93.2%	93.0%	-3.0%
Average ADA %					96.0%	93.2%	93.0%	-3.0%
ADA								
K-3					268.80	268.42	267.84	(0.96)
4-6					181.44	174.28	173.91	(7.53)
7-8					76.80	60.58	60.45	(16.35)
Total ADA					527.04	503.28	502.20	(24.84)

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	134,533	93,905	169,028	397,466	2,581,837	2,472,159	1,944,919	(636,918)
8012 Education Protection Account Entitlement	-	-	299,655	299,655	1,025,321	979,098	1,499,394	474,072
8096 Charter Schools in Lieu of Property Taxes	82,618	64,978	216,592	364,188	1,146,850	1,095,147	1,092,797	(54,052)
SUBTOTAL - LCFF Entitlement	217,151	158,883	685,275	1,061,309	4,754,008	4,546,404	4,537,110	(216,898)
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	94,062	96,811	96,603	2,542
8182 Special Education Reimbursement	-	-	-	-	5,713	5,713	5,713	-
8290 CARES Funding	-	-	-	-	60,000	-	-	(60,000)
8291 Title I	-	-	-	-	28,906	28,906	40,099	11,193
8292 Title II	-	-	-	-	7,531	7,531	8,951	1,420
8294 Title IV	-	-	-	-	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	9,856	-	60,000	60,000	60,000
8297 PY Federal - Not Accrued	-	16,351	4	16,375	-	-	-	-
SUBTOTAL - Federal Revenue	-	16,351	4	26,231	206,212	208,961	221,367	15,155
Other State Revenue								
8311 AB/SB 86	-	-	-	-	219,473	243,609	243,609	24,136
8319 Other State Apportionments - Prior Years	-	-	-	1,296	-	1,500	1,500	1,500
8381 Special Education - Entitlement (State)	-	35,804	-	35,804	334,344	359,845	359,073	24,729
8382 Special Education Reimbursement (State)	-	-	-	-	33,820	32,411	32,342	(1,478)
8550 Mandated Cost Reimbursements	-	-	-	-	8,515	8,565	8,565	50
8560 State Lottery Revenue	-	-	-	-	109,544	119,850	119,592	10,048
8590 All Other State Revenue	-	-	-	-	-	30,866	30,866	30,866
SUBTOTAL - Other State Revenue	-	35,804	-	37,100	705,696	796,646	795,547	89,851
Local Revenue								
8699 All Other Local Revenue	3,288	-	-	6,262	-	6,500	6,500	6,500
8999 Uncategorized Revenue	53,013	(47,242)	42,710	57,716	-	-	-	-
SUBTOTAL - Local Revenue	56,300	(47,242)	42,710	63,978	-	6,500	6,500	6,500
Fundraising and Grants								
8802 Fundraising General	238	-	-	238	-	-	-	-
8811 Club M Revenue	676	86,456	(123)	102,318	379,412	379,412	379,412	-
SUBTOTAL - Fundraising and Grants	914	86,456	(123)	102,556	379,412	379,412	379,412	-
TOTAL REVENUE	274,366	250,252	727,866	1,291,174	6,045,328	5,937,923	5,939,935	(105,393)

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	153,835	149,329	152,229	456,502	1,558,175	1,495,622	1,483,430	74,745
1103	Certificated Substitute Pay	945	3,033	1,558	5,535	24,840	24,840	24,840	-
1148	Teacher - Special Ed	26,833	25,713	25,593	78,140	277,009	286,742	286,742	(9,733)
1300	Certificated Supervisor & Administrator Salaries	6,208	6,208	6,208	24,833	252,163	260,200	260,200	(8,037)
1930	Certificated Counselors Salaries	6,590	6,650	6,610	27,167	78,000	79,200	79,200	(1,200)
SUBTOTAL - Certificated Salaries		194,412	190,933	192,199	592,176	2,190,187	2,146,605	2,134,413	55,774
Classified Salaries									
2100	Classified Teaching Assistant Salaries	31,714	43,536	39,765	126,489	525,409	402,927	386,375	139,034
2103	Outdoor Learning & Library Specialists Salaries	1,000	1,446	1,603	4,049	3,008	2,493	2,493	515
2200	Classified Special Ed Salaries	5,187	8,325	7,308	21,129	63,636	88,850	88,850	(25,213)
2201	Classified SpEd Teaching Assistants Salaries	18,230	21,104	20,008	59,342	196,409	181,259	177,347	19,062
2202	CAT Classified SpEd Salaries	-	-	-	-	16,147	16,147	16,147	-
2400	Classified Clerical & Office Salaries	14,827	16,710	17,090	60,367	181,721	204,116	200,685	(18,964)
2905	Club M Salaries	10,192	7,491	8,590	31,580	112,522	126,541	116,342	(3,819)
2930	Maintenance & Grounds Salaries	4,134	4,134	4,263	15,977	47,200	47,200	47,200	-
2999	Payroll Temporary Holding Account	-	-	84	84	-	-	-	-
SUBTOTAL - Classified Salaries		85,283	102,747	98,710	319,016	1,146,053	1,069,533	1,035,439	110,614
Employee Benefits									
3100	STRS	30,890	12,512	31,495	77,314	370,580	363,206	361,143	9,437
3300	OASDI-Medicare-Alternative	9,285	10,737	10,316	32,514	119,431	112,945	110,160	9,271
3400	Health & Welfare Benefits	(5,309)	(6,656)	(7,912)	(20,705)	156,311	172,891	166,891	(10,581)
3500	Unemployment Insurance	16	123	4,274	4,414	9,811	16,617	16,427	(6,617)
3600	Workers Comp Insurance	-	-	-	-	38,367	33,769	33,283	5,083
3900	Other Employee Benefits	1,325	1,125	1,125	4,150	16,080	16,080	16,080	-
SUBTOTAL - Employee Benefits		36,208	17,841	39,298	97,688	710,578	715,508	703,985	6,593
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	17,698	4,960	21,118	43,775	41,628	41,628	41,628	-
4300	Materials & Supplies	2,893	1,193	1,162	5,954	13,334	13,334	13,334	-
4320	Educational Software	7,489	683	690	13,167	22,009	21,648	21,648	361
4325	SpEd Materials & Supplies	1,734	-	45	2,499	8,020	8,020	8,020	-
4330	Office Supplies	1,234	500	-	2,638	12,203	9,369	9,369	2,834
4350	Other Supplies & Materials	-	1,203	-	1,203	-	2,500	2,500	(2,500)
4352	Club M Supplies	204	-	-	204	5,266	5,266	5,266	-

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4400	Noncapitalized Equipment	366	-	-	366	34,206	34,206	34,206	-
4410	New Classroom Furniture & Supplies	1,157	4,604	2,236	7,996	45,000	40,000	20,000	25,000
4420	Computers: individual items less than \$5k	1,342	-	-	1,342	3,073	3,073	3,073	-
4710	Student Food Services	-	-	-	-	4,797	4,718	4,718	79
4720	Staff Meals and Events	1,205	-	-	1,205	-	3,000	3,000	(3,000)
SUBTOTAL - Books and Supplies		35,322	13,142	25,250	80,349	189,536	186,763	166,763	22,773
Services & Other Operating Expenses									
5100	Subagreements for Services	605	125	8,330	9,261	159,548	167,672	131,402	28,146
5200	Travel & Conferences	-	25	-	25	-	-	-	-
5300	Dues & Memberships	5,688	1,560	-	7,248	7,543	7,543	7,543	-
5515	Janitorial, Gardening Services & Supplies	6,945	7,614	7,605	28,115	74,621	73,398	73,398	1,223
5520	Security	2,327	1,101	1,041	5,497	12,259	12,058	12,058	201
5535	Utilities (General)	5,054	5,903	6,353	18,472	52,918	52,051	52,051	868
5605	Equipment Leases	1,362	1,742	2,269	7,216	19,372	19,372	19,372	-
5610	Rent	12,175	(5,197)	12,175	43,503	59,240	59,240	59,240	-
5615	Repairs and Maintenance - Building	-	570	-	570	31,721	31,201	31,201	520
5635	Other Rentals, Leases and Repairs 5	-	286	-	286	-	-	-	-
5800	Other Services & Operating Expenses	-	-	-	86	-	-	-	-
5803	Accounting Fees	-	-	-	-	7,428	7,428	7,428	-
5804	Club M Reimbursements	-	326	-	326	-	-	-	-
5808	Current Year CAC Expense	1,031	3,821	6,223	11,105	-	5,000	22,000	(22,000)
5812	Business Services	5,806	5,468	5,468	22,211	65,952	66,517	66,343	(391)
5824	District Oversight Fees	-	-	-	-	47,540	45,464	45,371	2,169
5827	PPE and Testing	613	160	-	773	7,145	7,145	7,145	-
5828	Service 10	-	10	-	10	-	-	-	-
5829	Enrichment Program	-	24	-	24	-	-	-	-
5833	Fines and Penalties	99	-	-	99	-	-	-	-
5845	Legal Fees	-	-	4,885	4,885	-	-	6,000	(6,000)
5848	Licenses and Other Fees	1,500	-	-	1,500	-	3,000	3,000	(3,000)
5851	Marketing and Student Recruiting	-	-	-	2,004	5,358	5,270	5,270	88
5857	Payroll Fees	675	701	865	2,619	7,485	7,316	7,653	(168)
5858	CMO Fees Expense	-	-	-	-	531,766	644,396	629,604	(97,837)
5861	Prior Yr Exp (not accrued)	-	121	3	123	-	-	-	-
5863	Professional Development	13,820	(2,488)	-	11,332	25,263	24,849	24,849	414
5881	Student Information System	-	47	-	2,222	-	2,500	2,500	(2,500)
5887	Technology Services	-	-	-	-	1,544	1,518	1,518	25
5899	Miscellaneous Operating Expenses	426	26	31,468	31,920	2,335	2,335	10,000	(7,665)
5900	Communications	561	561	561	1,682	2,759	2,759	2,759	-
5915	Postage and Delivery	191	152	20	363	153	1,000	1,000	(847)
SUBTOTAL - Services & Other Operating Exp.		58,879	22,658	87,266	213,477	1,121,949	1,249,032	1,228,704	(106,755)

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Capital Outlay & Depreciation									
6900	Depreciation	-	-	-	-	394,746	382,639	382,639	12,107
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	394,746	382,639	382,639	12,107
Other Outflows									
7438	Long term debt - Interest	19,259	6,412	6,383	32,054	76,022	76,022	76,022	-
	SUBTOTAL - Other Outflows	13,324	12,347	6,383	32,054	76,022	76,022	76,022	-
TOTAL EXPENSES		423,428	359,668	449,105	1,334,760	5,829,071	5,826,102	5,727,964	101,107