

**Shingle Springs
Income Statement
As of Oct FY2023**

	Actual			YTD		Budget			
	Aug	Sep	Oct	Actual YTD	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY									
Revenue									
LCCF Entitlement	179,990	238,717	601,145	1,488,363	5,128,233	5,032,507	(95,725)	3,544,144	30%
Federal Revenue	-	-	5	5	254,956	254,956	-	254,951	0%
Other State Revenues	27,584	26,545	79,525	133,654	903,582	901,327	(2,255)	767,673	15%
Local Revenues	-	-	600	600	50,000	50,000	-	49,400	1%
Fundraising and Grants	46,912	23,474	19,069	99,186	228,726	228,726	-	129,540	43%
Total Revenue	254,486	288,736	700,345	1,721,808	6,565,497	6,467,516	(97,980)	4,745,708	27%
Expenses									
Compensation and Benefits	371,116	384,923	384,069	1,228,140	4,343,064	4,341,860	1,204	3,113,720	28%
Books and Supplies	32,863	15,430	8,997	119,534	249,104	249,104	-	129,571	48%
Services and Other Operating Expenditures	59,742	35,641	37,320	184,408	1,369,676	1,419,282	(49,605)	1,234,874	13%
Depreciation	-	-	-	-	396,789	396,789	-	396,789	0%
Other Outflows	-	19,908	6,626	26,534	67,332	67,332	-	40,798	39%
Total Expenses	463,722	455,902	437,011	1,558,615	6,425,965	6,474,366	(48,401)	4,915,751	24%
Operating Income	(209,236)	(167,166)	263,333	163,193	139,532	(6,850)	(146,381)	(170,043)	
Fund Balance									
Beginning Balance (Unaudited)					6,550,544	6,758,752			
Audit Adjustment					-	4,452			
Operating Income					139,532	(6,850)			
Ending Fund Balance					6,690,076	6,756,354			
Fund Balance as a % of Expenses					104%	104%			

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KEY ASSUMPTIONS									
Enrollment Summary									
K-3					258	263	5		
4-6					158	156	(2)		
7-8					96	96	-		
Total Enrolled					512	515	3		
ADA %									
K-3					97.0%	94.3%	-2.7%		
4-6					97.0%	94.5%	-2.5%		
7-8					97.0%	95.9%	-1.1%		
Average ADA %					97.0%	94.7%	-2.3%		
ADA									
K-3					250.26	247.98	(2.28)		
4-6					153.26	147.48	(5.78)		
7-8					93.12	92.07	(1.05)		
Total ADA					496.64	487.53	(9.11)		

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REVENUE										
LCFF Entitlement										
8011	Charter Schools General Purpose Entitlement - State Aid	121,262	121,262	218,273	460,797	3,955,084	2,666,350	(1,288,735)	2,205,553	17%
8012	Education Protection Account Entitlement	-	-	304,569	304,569	99,328	1,312,035	1,212,707	1,007,466	23%
8019	State Aid - Prior Years	-	-	-	468,511	-	-	-	(468,511)	
8096	Charter Schools in Lieu of Property Taxes	58,728	117,455	78,303	254,486	1,073,820	1,054,123	(19,697)	799,637	24%
	SUBTOTAL - LCFF Entitlement	179,990	238,717	601,145	1,488,363	5,128,233	5,032,507	(95,725)	3,544,144	30%
Federal Revenue										
8181	Special Education - Entitlement	-	-	-	-	88,802	88,802	-	88,802	0%
8182	Special Education Reimbursement	-	-	-	-	24,003	24,003	-	24,003	0%
8291	Title I	-	-	-	-	27,374	27,374	-	27,374	0%
8292	Title II	-	-	-	-	6,868	6,868	-	6,868	0%
8294	Title IV	-	-	-	-	10,000	10,000	-	10,000	0%
8296	CARES ESSER and LLM	-	-	5	5	97,909	97,909	-	97,904	0%
	SUBTOTAL - Federal Revenue	-	-	5	5	254,956	254,956	-	254,951	0%
Other State Revenue										
8381	Special Education - Entitlement (State	21,224	18,568	35,144	74,936	345,562	345,562	-	270,626	22%
8382	Special Education Reimbursement (State	-	1,616	3,059	4,676	80,812	80,812	-	76,136	6%
8550	Mandated Cost Reimbursements	-	-	-	-	8,302	8,302	-	8,302	0%
8560	State Lottery Revenue	-	-	-	-	122,937	120,682	(2,255)	120,682	0%
8590	All Other State Revenue	-	-	29,874	29,874	218,768	218,768	-	188,894	14%
8593	Other State Revenue 3	6,360	6,360	11,448	24,168	127,202	127,202	-	103,034	19%
	SUBTOTAL - Other State Revenue	27,584	26,545	79,525	133,654	903,582	901,327	(2,255)	767,673	15%
Local Revenue										
8699	All Other Local Revenue	-	-	600	600	50,000	50,000	-	49,400	1%
	SUBTOTAL - Local Revenue	-	-	600	600	50,000	50,000	-	49,400	1%
Fundraising and Grants										
8803	Field Trip Fundraising	-	170	-	170	-	-	-	(170)	
8811	Club M Revenue	46,912	23,305	19,069	99,016	228,726	228,726	-	129,710	43%
	SUBTOTAL - Fundraising and Grants	46,912	23,474	19,069	99,186	228,726	228,726	-	129,540	43%
	TOTAL REVENUE	254,486	288,736	700,345	1,721,808	6,565,497	6,467,516	(97,980)	4,745,708	27%

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	182,896	179,201	177,547	544,054	1,687,909	1,655,161	32,748	1,111,107	33%
1103	Certificated Substitute Pay	954	515	1,216	2,685	29,452	29,452	-	26,767	9%
1148	Teacher - Special Ed	12,846	15,417	13,270	41,533	159,496	159,496	-	117,963	26%
1300	Certificated Supervisor & Administrator Salaries	23,717	24,617	24,117	106,452	281,500	281,500	-	175,048	38%
1930	Certificated Counselors Salaries	5,125	5,265	5,265	20,779	63,036	63,036	-	42,257	33%
SUBTOTAL - Certificated Salaries		225,538	225,014	221,413	715,502	2,221,392	2,188,644	32,748	1,473,142	33%
Classified Salaries										
2100	Classified Teaching Assistant Salaries	35,342	44,725	43,094	129,978	481,776	480,887	889	350,909	27%
2103	Outdoor Learning & Library Specialists Salaries	57	522	585	1,164	22,207	22,207	-	21,043	5%
2200	Classified Special Ed Salaries	28,455	28,289	28,171	85,207	214,405	249,356	(34,952)	164,149	34%
2201	Classified SpEd Teaching Assistants Salaries	8,540	9,576	11,418	30,308	104,794	90,358	14,436	60,051	34%
2400	Classified Clerical & Office Salaries	15,247	16,933	19,206	64,576	198,604	210,180	(11,576)	145,604	31%
2401	CAT Classified Clerical & Office Salaries	410	3,240	3,338	6,987	-	-	-	(6,987)	-
2905	Club M Salaries	4,610	4,391	5,189	22,242	105,317	107,235	(1,919)	84,993	21%
2930	Maintenance & Grounds Salaries	7,124	5,604	4,709	23,627	63,500	71,430	(7,930)	47,803	33%
SUBTOTAL - Classified Salaries		99,784	113,278	115,710	364,089	1,190,603	1,231,654	(41,051)	867,566	30%
Employee Benefits										
3100	STRS	42,504	42,454	42,281	133,255	424,286	418,031	6,255	284,776	32%
3300	OASDI-Medicare-Alternative	10,252	11,293	11,366	36,087	123,291	125,957	(2,666)	89,870	29%
3400	Health & Welfare Benefits	(8,973)	(9,165)	(8,727)	(27,699)	305,432	299,432	6,000	327,131	-9%
3500	Unemployment Insurance	1,572	1,630	1,625	5,206	17,489	17,484	5	12,277	30%
3600	Workers Comp Insurance	-	-	-	-	35,826	35,913	(87)	35,913	0%
3900	Other Employee Benefits	440	420	400	1,700	24,745	24,745	-	23,045	7%
SUBTOTAL - Employee Benefits		45,794	46,631	46,945	148,549	931,069	921,561	9,507	773,012	16%
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	5,856	793	2,753	30,829	52,794	52,794	-	21,964	58%
4300	Materials & Supplies	5,921	1,371	1,774	11,965	35,000	35,000	-	23,035	34%
4320	Educational Software	2,168	30	30	36,918	36,858	36,858	-	(60)	100%
4325	SpEd Materials & Supplies	1,115	4,174	1,560	7,661	8,261	8,261	-	600	93%
4330	Office Supplies	419	2,087	1,621	5,180	13,000	13,000	-	7,820	40%
4350	Other Supplies & Materials	6,816	31	205	7,053	9,000	9,000	-	1,947	78%
4352	Club M Supplies	-	311	52	423	3,090	3,090	-	2,667	14%
4400	Noncapitalized Equipment	9,032	5,257	-	14,290	65,012	65,012	-	50,722	22%
4410	New Classroom Furniture & Supplies	1,075	1,308	856	4,501	15,000	15,000	-	10,499	30%
4420	Computers: individual items less than \$5k	-	-	225	225	7,000	7,000	-	6,775	3%
4710	Student Food Services	-	67	(80)	(13)	3,090	3,090	-	3,103	0%
4720	Staff Meals and Events	462	-	-	502	1,000	1,000	-	498	50%

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SUBTOTAL - Books and Supplies	32,863	15,430	8,997	119,534	249,104	249,104	-	129,571	48%
Services & Other Operating Expenses									
5100 Subagreements for Services	409	3,589	8,969	12,967	58,050	83,050	(25,000)	70,083	16%
5200 Travel & Conferences	-	76	99	175	4,378	4,378	-	4,203	4%
5300 Dues & Memberships	830	-	-	988	16,276	16,276	-	15,287	6%
5515 Janitorial, Gardening Services & Supplies	3,989	8,716	2,768	19,463	49,842	49,842	-	30,379	39%
5520 Security	-	-	1,416	2,661	7,210	7,210	-	4,549	37%
5535 Utilities (General)	1,624	16,035	7,885	28,349	105,510	105,510	-	77,161	27%
5605 Equipment Leases	668	1,678	698	3,663	20,780	20,780	-	17,118	18%
5615 Repairs and Maintenance - Building	5,030	5,113	5,344	17,709	36,050	36,050	-	18,341	49%
5800 Other Services & Operating Expenses	-	-	-	-	5,000	5,000	-	5,000	0%
5803 Accounting Fees	-	880	1,113	1,993	-	-	-	(1,993)	
5808 Current Year CAC Expense	31,767	(7,343)	(7,050)	19,433	-	-	-	(19,433)	
5809 Banking Fees	-	-	-	-	300	300	-	300	0%
5812 Business Services	5,268	5,268	5,268	21,072	65,871	66,205	(334)	45,133	32%
5815 Consultants - Instructional	-	-	-	-	500	500	-	500	0%
5824 District Oversight Fees	-	-	-	-	52,821	51,835	986	51,835	0%
5836 Fingerprinting	-	-	-	8,750	8,750	8,750	-	-	100%
5851 Marketing and Student Recruiting	-	-	-	-	4,710	4,710	-	4,710	0%
5857 Payroll Fees	761	1,037	840	3,109	10,933	10,933	-	7,824	28%
5858 CMO Fees Expense	-	-	-	-	869,022	894,280	(25,258)	894,280	0%
5861 Prior Yr Exp (not accrued)	(249)	592	5,572	5,915	343	343	-	(5,572)	1724%
5863 Professional Development	9,414	-	230	33,702	33,472	33,472	-	(230)	101%
5875 Staff Recruiting	-	-	-	-	1,333	1,333	-	1,333	0%
5880 Student Health Services	-	-	3,963	3,963	4,795	4,795	-	833	83%
5881 Student Information System	-	-	-	-	3,000	3,000	-	3,000	0%
5887 Technology Services	-	-	-	-	1,357	1,357	-	1,357	0%
5899 Miscellaneous Operating Expenses	161	-	124	344	2,060	2,060	-	1,716	17%
5900 Communications	-	-	-	-	5,998	5,998	-	5,998	0%
5915 Postage and Delivery	71	-	82	153	1,316	1,316	-	1,163	12%
SUBTOTAL - Services & Other Operating Exp.	59,742	35,641	37,320	184,408	1,369,676	1,419,282	(49,605)	1,234,874	13%
Capital Outlay & Depreciation									
6900 Depreciation	-	-	-	-	396,789	396,789	-	396,789	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	396,789	396,789	-	396,789	0%
Other Outflows									
7438 Long term debt - Interest	-	19,908	6,626	26,534	67,332	67,332	-	40,798	39%
SUBTOTAL - Other Outflows	-	19,908	6,626	26,534	67,332	67,332	-	40,798	39%
TOTAL EXPENSES	463,722	455,902	437,011	1,558,615	6,425,965	6,474,366	(48,401)	4,915,751	24%