

**Elk Grove
Income Statement
As of Apr FY2023**

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
SUMMARY								
Revenue								
LCFF Entitlement	235,634	859,883	615,032	3,578,135	5,118,886	5,120,499	5,111,118	(9,381)
Federal Revenue	33,658	1,999	2,480	71,360	292,638	310,395	310,395	-
Other State Revenues	102,969	26,022	97,833	684,606	1,468,231	1,162,533	1,079,219	(83,314)
Local Revenues	-	-	51	449	-	-	-	-
Fundraising and Grants	22,325	35,414	20,284	280,125	351,715	306,384	386,384	80,000
Total Revenue	394,586	923,318	735,681	4,614,674	7,231,470	6,899,811	6,887,116	(12,695)
Expenses								
Compensation and Benefits	385,493	364,530	376,199	3,345,486	4,400,568	4,333,277	4,328,758	4,519
Books and Supplies	2,167	7,291	3,580	144,116	206,194	149,911	163,553	(13,642)
Services and Other Operating Expenditures	71,710	22,264	67,932	640,155	1,732,877	1,825,135	1,871,994	(46,859)
Depreciation	31,886	31,886	31,886	318,864	382,639	397,178	397,178	-
Other Outflows	6,060	511	16,061	65,735	73,216	73,216	73,216	-
Total Expenses	497,317	426,482	495,659	4,514,356	6,795,494	6,778,717	6,834,699	(55,982)
Operating Income	(102,731)	496,836	240,022	100,319	435,976	121,094	52,417	(68,677)
Fund Balance								
Beginning Balance (Audited)					6,445,547	6,670,041	6,670,041	
Operating Income					435,976	121,094	52,417	
Ending Fund Balance					6,881,524	6,791,135	6,722,458	
Fund Balance as a % of Expenses					101%	100%	98%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					289	293	293	-
4-6					175	177	177	-
7-8					73	66	66	-
Total Enrolled					537	536	536	-
ADA %								
K-3					96.0%	91.3%	91.0%	-0.3%
4-6					96.0%	92.1%	92.2%	0.1%
7-8					96.0%	94.8%	94.5%	-0.3%
Average ADA %					96.0%	92.0%	91.8%	-0.2%
ADA								
K-3					277.44	267.43	266.55	(0.88)
4-6					168.00	163.08	163.27	0.19
7-8					70.08	62.57	62.38	(0.19)
Total ADA					515.52	493.08	492.20	(0.88)

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	235,634	204,122	204,122	1,848,228	2,457,942	2,539,542	2,534,767	(4,775)
8012 Education Protection Account Entitlement	-	-	410,910	1,074,146	1,481,610	1,324,510	1,322,147	(2,364)
8019 State Aid - Prior Years	-	956	-	956	-	-	-	-
8096 Charter Schools in Lieu of Property Taxes	-	654,805	-	654,805	1,179,334	1,256,447	1,254,204	(2,242)
SUBTOTAL - LCFF Entitlement	235,634	859,883	615,032	3,578,135	5,118,886	5,120,499	5,111,118	(9,381)
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	96,670	96,670	96,670	-
8182 Special Education Reimbursement	-	-	-	-	5,763	26,341	26,341	-
8291 Title I	31,658	-	-	31,658	40,099	38,235	38,235	-
8292 Title II	2,000	1,999	-	3,999	8,951	7,994	7,994	-
8294 Title IV	-	-	2,500	2,500	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	33,223	131,155	131,155	131,155	-
8297 PY Federal - Not Accrued	-	-	(20)	(20)	-	-	-	-
SUBTOTAL - Federal Revenue	33,658	1,999	2,480	71,360	292,638	310,395	310,395	-
Other State Revenue								
8319 Other State Apportionments - Prior Years	10,714	4,172	-	14,887	-	25,933	25,933	-
8381 Special Education - Entitlement (State)	36,293	-	75,056	297,758	355,841	379,184	379,184	-
8382 Special Education Reimbursement (State)	3,159	5,298	6,227	30,912	33,027	88,350	88,350	-
8550 Mandated Cost Reimbursements	-	-	-	9,056	9,056	9,056	9,056	-
8560 State Lottery Revenue	36,263	-	-	36,263	122,764	122,056	121,838	(218)
8590 All Other State Revenue	-	-	-	161,555	770,947	354,183	271,087	(83,096)
8593 Other State Revenue 3	16,539	16,551	16,551	134,175	176,595	183,770	183,770	-
SUBTOTAL - Other State Revenue	102,969	26,022	97,833	684,606	1,468,231	1,162,533	1,079,219	(83,314)
Local Revenue								
8699 All Other Local Revenue	-	-	51	449	-	-	-	-
SUBTOTAL - Local Revenue	-	-	51	449	-	-	-	-
Fundraising and Grants								
8802 Fundraising General	-	-	-	-	-	-	80,000	80,000
8803 Field Trip Fundraising	-	-	-	198	-	-	-	-
8811 Club M Revenue	22,325	35,414	20,284	279,927	351,715	306,384	306,384	-
SUBTOTAL - Fundraising and Grants	22,325	35,414	20,284	280,125	351,715	306,384	386,384	80,000
TOTAL REVENUE	394,586	923,318	735,681	4,614,674	7,231,470	6,899,811	6,887,116	(12,695)

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	146,470	132,293	140,173	1,202,105	1,471,498	1,344,969	1,339,685	5,284
1103	Certificated Substitute Pay	-	91	-	91	25,088	-	-	-
1148	Teacher - Special Ed	12,375	12,375	12,375	131,339	200,325	193,581	193,698	(117)
1300	Certificated Supervisor & Administrator Salaries	17,699	21,704	21,704	210,651	247,500	249,196	249,196	-
1930	Certificated Counselors Salaries	7,113	7,113	7,113	70,590	73,000	74,536	74,536	-
SUBTOTAL - Certificated Salaries		183,657	173,576	181,365	1,614,776	2,017,411	1,862,283	1,857,115	5,168
Classified Salaries									
2100	Classified Teaching Assistant Salaries	45,026	45,986	44,829	406,513	548,539	481,165	485,380	(4,215)
2200	Classified Special Ed Salaries	41,507	37,149	40,918	340,896	374,721	381,685	381,685	(0)
2201	Classified SpEd Teaching Assistants Salaries	26,369	22,318	20,629	211,328	216,211	228,635	228,635	0
2400	Classified Clerical & Office Salaries	22,420	21,635	21,643	219,478	209,555	250,805	247,290	3,515
2905	Club M Salaries	13,748	13,181	12,858	119,203	113,861	163,486	163,486	0
2930	Maintenance & Grounds Salaries	5,091	4,876	4,660	42,598	44,000	53,880	53,880	-
2935	Classified Substitute Pay	4,100	5,215	6,991	16,305	-	4,100	4,100	-
SUBTOTAL - Classified Salaries		158,262	150,360	152,529	1,356,321	1,506,887	1,563,756	1,564,456	(699)
Employee Benefits									
3100	STRS	34,792	32,511	34,252	305,622	385,326	354,613	353,626	987
3300	OASDI-Medicare-Alternative	13,461	13,196	13,180	118,860	144,529	146,982	146,960	21
3400	Health & Welfare Benefits	(8,157)	(8,248)	(8,303)	(78,116)	274,750	320,034	321,054	(1,020)
3500	Unemployment Insurance	1,670	1,584	1,626	14,522	18,258	17,735	17,720	15
3600	Workers Comp Insurance	-	-	-	-	37,005	35,973	35,926	47
3900	Other Employee Benefits	1,808	1,550	1,550	13,501	16,402	31,901	31,901	-
SUBTOTAL - Employee Benefits		43,574	40,594	42,305	374,388	876,270	907,238	907,187	51
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	-	-	-	49,710	46,371	55,000	55,000	-
4300	Materials & Supplies	806	1,883	471	7,800	13,526	8,633	12,000	(3,367)
4320	Educational Software	-	-	-	39,243	21,959	40,000	40,000	-
4325	SpEd Materials & Supplies	173	1,666	458	11,425	4,590	11,500	11,500	-
4330	Office Supplies	666	324	914	6,755	12,351	11,328	11,328	-
4350	Other Supplies & Materials	-	-	-	3,131	2,550	4,000	4,000	-
4352	Club M Supplies	432	2,068	1,736	14,638	1,530	4,545	17,500	(12,955)
4370	One-Time Funding Expense	-	-	-	-	39,139	-	-	-
4400	Noncapitalized Equipment	-	744	-	1,602	42,259	2,045	2,045	-

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4410 New Classroom Furniture & Supplies	-	-	-	536	12,000	536	536	-
4420 Computers: individual items less than \$5k	91	606	-	5,948	3,134	5,500	5,500	-
4710 Student Food Services	-	-	-	2,053	4,786	4,824	2,144	2,680
4720 Staff Meals and Events	-	-	-	1,276	2,000	2,000	2,000	-
SUBTOTAL - Books and Supplies	2,167	7,291	3,580	144,116	206,194	149,911	163,553	(13,642)
Services & Other Operating Expenses								
5100 Subagreements for Services	22,220	22,647	26,194	198,219	27,400	199,653	231,190	(31,537)
5200 Travel & Conferences	650	1,579	180	3,451	-	3,000	3,000	-
5300 Dues & Memberships	258	-	-	4,512	15,590	12,680	5,500	7,180
5515 Janitorial, Gardening Services & Supplies	30,735	9,000	3,500	107,901	104,040	144,060	144,060	-
5520 Security	1,044	1,267	1,044	11,246	15,036	15,008	15,008	-
5535 Utilities (General)	9,111	10,370	8,156	79,444	72,000	72,000	96,000	(24,000)
5605 Equipment Leases	2,451	-	2,352	4,803	29,088	17,149	9,000	8,149
5610 Rent	(2,094)	7,935	17,964	100,264	73,295	98,170	98,170	-
5615 Repairs and Maintenance - Building	3,125	1,080	-	23,006	15,300	24,000	26,000	(2,000)
5808 Current Year CAC Expense	(3,527)	(42,511)	1,184	(59,336)	-	20,000	20,000	-
5812 Business Services	5,790	5,790	5,790	57,900	68,375	68,111	68,092	20
5824 District Oversight Fees	-	-	-	-	52,213	52,741	52,645	97
5830 Field Trips Expenses	-	-	-	5,368	-	-	6,000	(6,000)
5833 Fines and Penalties	-	-	-	1,309	200	1,400	1,400	-
5845 Legal Fees	326	4,000	-	37,051	-	45,000	45,000	-
5848 Licenses and Other Fees	-	-	-	-	2,000	2,000	2,000	-
5851 Marketing and Student Recruiting	-	-	-	-	5,346	-	-	-
5857 Payroll Fees	1,296	1,107	878	10,581	7,984	9,683	9,768	(85)
5858 CMO Fees Expense	-	-	-	-	845,275	975,130	976,969	(1,840)
5861 Prior Yr Exp (not accrued)	21	-	342	7,581	-	7,239	7,581	(342)
5863 Professional Development	300	-	300	44,626	49,742	51,092	51,092	-
5875 Staff Recruiting	-	-	-	-	1,333	-	-	-
5880 Student Health Services	-	-	-	-	3,500	3,500	-	3,500
5881 Student Information System	-	-	-	-	3,000	-	-	-
5887 Technology Services	-	-	-	-	1,540	-	-	-
5898 Bad Debt Expense	-	-	14	14	-	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	1,559	336,285	2,000	2,000	-
5900 Communications	6	-	35	41	2,815	-	-	-
5915 Postage and Delivery	-	-	-	618	1,520	1,520	1,520	-
SUBTOTAL - Services & Other Operating Exp.	71,710	22,264	67,932	640,155	1,732,877	1,825,135	1,871,994	(46,859)

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Capital Outlay & Depreciation								
6900 Depreciation	31,886	31,886	31,886	318,864	382,639	397,178	397,178	-
SUBTOTAL - Capital Outlay & Depreciation	31,886	31,886	31,886	318,864	382,639	397,178	397,178	-
Other Outflows								
7438 Long term debt - Interest	6,060	-	12,061	61,224	73,216	73,216	73,216	-
7999 Uncategorized Expense	-	511	4,000	4,511	-	-	-	-
SUBTOTAL - Other Outflows	6,060	511	16,061	65,735	73,216	73,216	73,216	-
TOTAL EXPENSES	497,317	426,482	495,659	4,514,356	6,795,494	6,778,717	6,834,699	(55,982)