

Shingle Springs
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								
LCCFF Entitlement	296,576	399,205	747,898	3,657,827	4,938,966	4,872,537	4,866,460	(6,077)
Federal Revenue	8,626	-	57	57,103	235,821	242,477	242,477	-
Other State Revenues	51,329	30,537	228,343	729,548	1,283,268	983,149	922,380	(60,769)
Local Revenues	5,126	-	-	24,290	50,000	50,000	24,000	(26,000)
Fundraising and Grants	18,805	26,565	11,436	200,766	155,938	228,726	278,726	50,000
Total Revenue	380,461	456,307	987,734	4,669,534	6,663,994	6,376,889	6,334,043	(42,846)
Expenses								
Compensation and Benefits	365,142	360,886	384,657	3,436,193	4,234,857	4,306,616	4,275,882	30,734
Books and Supplies	3,297	6,510	2,239	142,059	226,562	168,345	154,345	14,000
Services and Other Operating Expenditures	49,996	(5,125)	48,526	386,102	1,595,996	1,444,678	1,484,794	(40,116)
Depreciation	33,066	33,066	33,066	330,656	396,789	405,389	405,389	-
Other Outflows	6,496	-	25,902	78,614	67,332	67,332	67,332	-
Total Expenses	457,996	395,337	494,389	4,373,624	6,521,537	6,392,360	6,387,742	4,618
Operating Income	(77,535)	60,971	493,345	295,910	142,457	(15,471)	(53,698)	(38,227)
Fund Balance								
Beginning Balance (Audited)					6,650,027	6,763,204	6,763,204	
Operating Income					142,457	(15,471)	(53,698)	
Ending Fund Balance					6,792,484	6,747,733	6,709,506	
Fund Balance as a % of Expenses					104%	106%	105%	

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KEY ASSUMPTIONS								
Enrollment Summary								
K-3					258	263	263	-
4-6					158	156	156	-
7-8					96	96	96	-
Total Enrolled					512	515	515	-
ADA %								
K-3					97.0%	91.5%	91.7%	0.1%
4-6					97.0%	92.2%	91.8%	-0.4%
7-8					97.0%	92.9%	92.5%	-0.4%
Average ADA %					97.0%	92.0%	91.9%	-0.1%
ADA								
K-3					250.26	240.74	241.07	0.33
4-6					153.26	143.76	143.20	(0.56)
7-8					93.12	89.18	88.76	(0.42)
Total ADA					496.64	473.68	473.03	(0.65)

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REVENUE								
LCFF Entitlement								
8011 Charter Schools General Purpose Entitlement - State Aid	218,273	233,969	233,969	1,801,827	2,370,721	2,554,694	2,551,798	(2,896)
8012 Education Protection Account Entitlement	-	-	431,311	1,040,448	1,482,183	1,274,762	1,273,012	(1,749)
8096 Charter Schools in Lieu of Property Taxes	78,303	165,236	82,618	815,552	1,086,062	1,043,081	1,041,650	(1,431)
SUBTOTAL - LCFF Entitlement	296,576	399,205	747,898	3,657,827	4,938,966	4,872,537	4,866,460	(6,077)
Federal Revenue								
8181 Special Education - Entitlement	-	-	-	-	88,099	88,802	88,802	-
8182 Special Education Reimbursement	-	-	-	-	5,283	24,003	24,003	-
8291 Title I	8,626	-	-	12,338	27,631	15,241	15,241	-
8292 Title II	-	-	-	-	6,900	6,522	6,522	-
8294 Title IV	-	-	-	-	10,000	10,000	10,000	-
8296 CARES ESSER and LLM	-	-	-	44,708	97,909	97,909	97,909	-
8297 PY Federal - Not Accrued	-	-	57	57	-	-	-	-
SUBTOTAL - Federal Revenue	8,626	-	57	57,103	235,821	242,477	242,477	-
Other State Revenue								
8319 Other State Apportionments - Prior Years	-	13,925	-	14,264	-	25,968	25,968	-
8381 Special Education - Entitlement (State	35,322	-	73,048	287,215	324,288	345,562	345,562	-
8382 Special Education Reimbursement (State	3,075	5,157	6,060	29,861	30,099	80,812	80,812	-
8550 Mandated Cost Reimbursements	-	-	-	8,302	8,302	8,302	8,302	-
8560 State Lottery Revenue	-	-	43,194	76,505	118,268	117,253	117,092	(161)
8590 All Other State Revenue	1,484	-	94,585	220,529	684,134	278,050	217,442	(60,608)
8593 Other State Revenue 3	11,448	11,456	11,456	92,872	118,177	127,202	127,202	-
SUBTOTAL - Other State Revenue	51,329	30,537	228,343	729,548	1,283,268	983,149	922,380	(60,769)
Local Revenue								
8699 All Other Local Revenue	5,126	-	-	24,290	50,000	50,000	24,000	(26,000)
SUBTOTAL - Local Revenue	5,126	-	-	24,290	50,000	50,000	24,000	(26,000)
Fundraising and Grants								
8802 Fundraising General	-	-	-	-	-	-	50,000	50,000
8803 Field Trip Fundraising	-	-	-	193	-	-	-	-
8811 Club M Revenue	18,805	26,565	11,436	200,573	155,938	228,726	228,726	-
SUBTOTAL - Fundraising and Grants	18,805	26,565	11,436	200,766	155,938	228,726	278,726	50,000
TOTAL REVENUE	380,461	456,307	987,734	4,669,534	6,663,994	6,376,889	6,334,043	(42,846)

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	161,829	162,156	171,960	1,555,844	1,676,958	1,640,679	1,640,679	0
1103	Certificated Substitute Pay	-	-	1,397	1,397	29,452	-	-	-
1148	Teacher - Special Ed	8,392	10,924	14,628	110,027	214,625	142,676	142,786	(110)
1300	Certificated Supervisor & Administrator Salaries	24,117	24,117	24,117	251,647	261,500	285,392	285,392	(0)
1930	Certificated Counselors Salaries	5,265	5,265	5,265	52,394	61,500	63,036	63,036	-
	SUBTOTAL - Certificated Salaries	199,603	202,461	217,366	1,971,309	2,244,035	2,131,783	2,131,893	(110)
Classified Salaries									
2100	Classified Teaching Assistant Salaries	36,121	31,261	31,298	360,587	449,564	476,066	472,836	3,230
2103	Outdoor Learning & Library Specialists Salaries	1,968	2,193	1,448	16,648	24,375	22,207	12,207	10,000
2200	Classified Special Ed Salaries	23,227	22,836	29,658	239,601	241,059	223,665	209,225	14,440
2201	Classified SpEd Teaching Assistants Salaries	10,992	13,416	11,741	96,631	100,175	105,785	105,785	(0)
2400	Classified Clerical & Office Salaries	17,177	16,771	16,500	163,414	167,500	210,180	216,528	(6,348)
2401	CAT Classified Clerical & Office Salaries	3,691	2,362	2,296	19,232	-	-	-	-
2905	Club M Salaries	6,297	5,984	7,065	56,831	84,414	103,630	103,168	461
2930	Maintenance & Grounds Salaries	6,077	6,295	7,108	58,026	71,000	71,186	71,186	-
2935	Classified Substitute Pay	19,207	14,794	16,515	50,516	-	19,207	19,207	-
	SUBTOTAL - Classified Salaries	124,757	115,912	123,628	1,061,487	1,138,087	1,231,927	1,210,143	21,784
Employee Benefits									
3100	STRS	36,670	38,624	41,693	366,592	428,611	406,117	406,138	(21)
3300	OASDI-Medicare-Alternative	11,376	11,145	11,671	102,776	119,602	125,495	123,830	1,665
3400	Health & Welfare Benefits	(9,847)	(9,406)	(11,961)	(85,752)	241,480	333,932	326,852	7,080
3500	Unemployment Insurance	1,584	1,550	1,660	14,681	17,554	17,299	17,191	108
3600	Workers Comp Insurance	-	-	-	-	35,512	35,319	35,091	228
3900	Other Employee Benefits	1,000	600	600	5,100	9,976	24,745	24,745	-
	SUBTOTAL - Employee Benefits	40,782	42,513	43,664	403,397	852,735	942,907	933,847	9,060
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	(255)	1,823	-	45,630	52,794	52,794	52,794	-
4300	Materials & Supplies	57	638	-	14,285	35,000	31,000	17,000	14,000
4320	Educational Software	-	-	-	40,357	22,007	41,500	41,500	-
4325	SpEd Materials & Supplies	1,470	862	474	11,590	8,180	11,500	11,500	-
4330	Office Supplies	1,071	1,736	1,288	9,917	13,000	11,761	11,761	-
4340	Montessori Materials	-	-	-	2,481	-	-	-	-
4350	Other Supplies & Materials	-	16	-	7,144	1,500	9,000	9,000	-
4352	Club M Supplies	547	1,243	70	3,837	3,060	3,090	3,090	-
4400	Noncapitalized Equipment	-	-	-	-	64,962	-	-	-
4410	New Classroom Furniture & Supplies	75	191	125	4,906	15,000	5,000	5,000	-

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4420 Computers: individual items less than \$5k	332	-	218	1,044	7,000	1,200	1,200	-
4710 Student Food Services	-	-	-	(13)	3,060	500	500	-
4720 Staff Meals and Events	-	-	63	882	1,000	1,000	1,000	-
SUBTOTAL - Books and Supplies	3,297	6,510	2,239	142,059	226,562	168,345	154,345	14,000
Services & Other Operating Expenses								
5100 Subagreements for Services	13,587	5,154	20,727	82,380	58,050	86,550	108,550	(22,000)
5200 Travel & Conferences	1,630	1,410	624	4,728	4,335	3,378	5,378	(2,000)
5300 Dues & Memberships	258	-	-	3,968	16,230	14,276	5,000	9,276
5515 Janitorial, Gardening Services & Supplies	4,958	5,050	5,715	48,827	49,358	49,842	49,842	-
5520 Security	482	1,658	1,682	7,754	7,140	7,210	7,210	-
5535 Utilities (General)	14,369	13,663	7,621	92,231	104,486	105,510	105,510	-
5605 Equipment Leases	(158)	2,424	1,643	11,704	20,579	13,500	13,500	-
5610 Rent	-	379	-	379	-	-	-	-
5615 Repairs and Maintenance - Building	(105)	4,962	254	28,363	35,700	36,050	36,050	-
5800 Other Services & Operating Expenses	-	-	-	-	5,000	-	-	-
5808 Current Year CAC Expense	5,563	(48,631)	(982)	(23,021)	-	-	-	-
5809 Banking Fees	-	-	-	-	300	300	300	-
5812 Business Services	5,268	5,268	5,268	52,680	65,871	65,431	65,440	(8)
5815 Consultants - Instructional	-	-	-	-	500	500	500	-
5824 District Oversight Fees	-	-	-	-	50,377	50,187	50,125	63
5833 Fines and Penalties	-	-	-	18	-	-	-	-
5851 Marketing and Student Recruiting	-	-	-	-	4,664	-	-	-
5857 Payroll Fees	1,143	1,033	813	8,601	10,933	10,933	10,933	-
5858 CMO Fees Expense	-	-	-	-	805,924	936,925	938,919	(1,994)
5861 Prior Yr Exp (not accrued)	-	-	-	5,915	-	5,915	5,915	-
5863 Professional Development	3,000	-	4,950	53,002	28,442	50,000	67,512	(17,512)
5875 Staff Recruiting	-	-	-	-	1,333	-	-	-
5880 Student Health Services	-	-	-	3,963	4,795	4,795	4,795	-
5881 Student Information System	-	-	-	-	3,000	-	-	-
5887 Technology Services	-	-	-	-	1,343	-	-	-
5898 Bad Debt Expense	-	2,426	176	2,602	-	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	1,368	310,322	2,060	8,000	(5,940)
5900 Communications	-	78	35	113	5,998	-	-	-
5915 Postage and Delivery	-	-	-	528	1,316	1,316	1,316	-
SUBTOTAL - Services & Other Operating Exp.	49,996	(5,125)	48,526	386,102	1,595,996	1,444,678	1,484,794	(40,116)

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Capital Outlay & Depreciation								
6900 Depreciation	33,066	33,066	33,066	330,656	396,789	405,389	405,389	-
SUBTOTAL - Capital Outlay & Depreciation	33,066	33,066	33,066	330,656	396,789	405,389	405,389	-
Other Outflows								
7438 Long term debt - Interest	6,496	-	12,927	65,639	67,332	67,332	67,332	-
7999 Uncategorized Expense	-	-	12,975	12,975	-	-	-	-
SUBTOTAL - Other Outflows	6,496	-	25,902	78,614	67,332	67,332	67,332	-
TOTAL EXPENSES	457,996	395,337	494,389	4,373,624	6,521,537	6,392,360	6,387,742	4,618