

Shingle Springs
Income Statement
As of Oct FY2024

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	63,019	263,418	695,751	1,159,569	5,598,143	5,556,642	5,556,642	-	(41,501)	4,397,073	21%
Federal Revenue	-	-	-	-	126,085	133,799	133,799	-	7,714	133,799	0%
Other State Revenues	40,207	7,296	51,166	105,964	894,287	1,082,219	1,065,324	(16,895)	171,037	959,360	10%
Local Revenues	-	-	8,743	8,743	15,000	15,000	15,000	-	-	6,257	58%
Fundraising and Grants	20,421	14,110	16,344	106,388	278,726	278,726	278,726	-	-	172,338	38%
Total Revenue	123,647	284,824	772,004	1,380,664	6,912,241	7,066,387	7,049,492	(16,895)	137,250	5,668,827	20%
Expenses											
Compensation and Benefits	401,239	414,425	453,151	1,354,492	4,617,651	4,700,645	4,731,215	(30,570)	(113,565)	3,376,723	29%
Books and Supplies	35,685	21,388	16,711	135,031	176,731	185,966	186,516	(550)	(9,785)	51,485	72%
Services and Other Operating Expenditures	73,258	23,632	66,725	186,320	1,520,983	1,708,447	1,674,046	34,402	(153,062)	1,487,725	11%
Depreciation	-	-	-	-	396,317	404,917	404,917	-	(8,600)	404,917	0%
Other Outflows	1,261	22,063	6,747	30,071	65,094	65,094	65,094	-	-	35,023	46%
Total Expenses	511,442	481,508	543,334	1,705,914	6,776,775	7,065,070	7,061,788	3,282	(285,012)	5,355,874	24%
Operating Income	(387,796)	(196,684)	228,670	(325,250)	135,466	1,317	(12,296)	(13,613)	(147,762)	312,954	
Fund Balance											
Beginning Balance (Audited)					6,709,506	6,770,372	6,770,372				
Operating Income					135,466	1,317	(12,296)				
Ending Fund Balance					6,844,972	6,771,689	6,758,076				
Fund Balance as a % of Expenses					101%	96%	96%				

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KEY ASSUMPTIONS											
Enrollment Summary											
K-3					256	258	258	-	2		
4-6					165	168	168	-	3		
7-8					102	101	101	-	(1)		
Total Enrolled					523	527	527	-	4		
ADA %											
K-3					97.0%	95.5%	95.5%	0.0%	-1.5%		
4-6					97.0%	95.5%	95.5%	0.0%	-1.5%		
7-8					97.0%	95.5%	95.5%	0.0%	-1.5%		
Average ADA %					97.0%	95.5%	95.5%	0.0%	-1.5%		
ADA											
K-3					248.32	246.18	246.18	-	(2.14)		
4-6					160.05	160.44	160.44	-	0.39		
7-8					98.94	96.45	96.45	-	(2.49)		
Total ADA					507.31	503.07	503.07	-	(4.24)		

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	-	137,381	247,286	522,048	3,003,514	3,085,774	3,085,774	-	82,260	2,563,726	17%
8012	Education Protection Account Entitlement	-	-	364,440	364,440	1,477,492	1,353,856	1,353,856	-	(123,636)	989,416	27%
8096	Charter Schools in Lieu of Property Taxes	63,019	126,037	84,025	273,081	1,117,137	1,117,012	1,117,012	-	(126)	843,931	24%
SUBTOTAL - LCFF Entitlement		63,019	263,418	695,751	1,159,569	5,598,143	5,556,642	5,556,642	-	(41,501)	4,397,073	21%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	88,802	96,360	96,360	-	7,558	96,360	0%
8182	Special Education Reimbursement	-	-	-	-	5,520	5,676	5,676	-	156	5,676	0%
8291	Title I	-	-	-	-	15,241	15,241	15,241	-	-	15,241	0%
8292	Title II	-	-	-	-	6,522	6,522	6,522	-	-	6,522	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
SUBTOTAL - Federal Revenue		-	-	-	-	126,085	133,799	133,799	-	7,714	133,799	0%
Other State Revenue												
8311	AB/SB 86	-	-	-	-	45,066	45,066	45,066	-	-	45,066	0%
8319	Other State Apportionments - Prior Years	-	-	1,847	1,847	-	-	-	-	-	(1,847)	0%
8381	Special Education - Entitlement (State)	40,207	-	36,186	76,392	362,840	407,279	407,279	-	44,440	330,887	19%
8382	Special Education Reimbursement (State)	-	1,914	3,445	7,273	30,099	32,409	70,685	38,276	40,586	63,412	10%
8550	Mandated Cost Reimbursements	-	-	-	-	9,390	9,390	9,347	(43)	(43)	9,347	0%
8560	State Lottery Revenue	-	-	-	-	125,578	130,834	130,834	-	5,256	130,834	0%
8590	All Other State Revenue	-	-	-	-	194,113	330,040	294,466	(35,574)	100,353	294,466	0%
8593	Other State Revenue 3	-	5,382	9,688	20,452	127,202	127,202	107,647	(19,555)	(19,555)	87,195	19%
SUBTOTAL - Other State Revenue		40,207	7,296	51,166	105,964	894,287	1,082,219	1,065,324	(16,895)	171,037	959,360	10%
Local Revenue												
8699	All Other Local Revenue	-	-	-	-	15,000	15,000	15,000	-	-	15,000	0%
8999	Uncategorized Revenue	-	-	8,743	8,743	-	-	-	-	-	(8,743)	0%
SUBTOTAL - Local Revenue		-	-	8,743	8,743	15,000	15,000	15,000	-	-	6,257	58%
Fundraising and Grants												
8802	Fundraising General	-	-	-	-	50,000	50,000	50,000	-	-	50,000	0%
8811	Club M Revenue	20,421	14,110	16,344	106,388	228,726	228,726	228,726	-	-	122,338	47%
SUBTOTAL - Fundraising and Grants		20,421	14,110	16,344	106,388	278,726	278,726	278,726	-	-	172,338	38%
TOTAL REVENUE		123,647	284,824	772,004	1,380,664	6,912,241	7,066,387	7,049,492	(16,895)	137,250	5,668,827	20%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	195,436	199,161	203,334	599,880	1,894,763	1,909,287	1,912,342	(3,056)	(17,580)	1,312,462	31%
1103	Certificated Substitute Pay	-	-	2,077	2,077	-	-	-	-	-	(2,077)	
1148	Teacher - Special Ed	15,204	15,204	15,804	46,213	172,630	154,043	154,043	-	18,586	107,830	30%
1150	CAT Certificated SpEd Staff	-	-	-	-	-	44,750	44,750	-	(44,750)	44,750	0%
1300	Certificated Supervisor & Administrator Salaries	27,149	29,048	28,848	112,193	325,887	326,779	326,779	0	(892)	214,586	34%
1930	Certificated Counselors Salaries	5,764	5,636	5,636	22,682	67,756	67,629	67,629	-	127	44,947	34%
SUBTOTAL - Certificated Salaries		243,553	249,048	255,699	783,045	2,461,035	2,502,488	2,505,543	(3,056)	(44,509)	1,722,498	31%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	28,100	32,280	41,356	102,696	319,262	370,866	351,805	19,061	(32,544)	249,109	29%
2103	Outdoor Learning & Library Specialists Salaries	263	537	638	1,438	6,045	6,045	6,045	-	-	4,607	24%
2200	Classified Special Ed Salaries	34,130	38,897	40,247	121,401	284,073	303,441	327,154	(23,712)	(43,081)	205,752	37%
2201	Classified SpEd Teaching Assistants Salaries	3,125	8,786	13,113	25,023	149,016	110,827	103,868	6,959	45,148	78,845	24%
2311	CAT Classified Admin	1,835	1,835	1,835	7,338	-	-	-	-	-	(7,338)	
2400	Classified Clerical & Office Salaries	16,136	18,327	18,973	70,582	221,984	203,826	203,826	-	18,158	133,244	35%
2401	CAT Classified Clerical & Office Salaries	871	-	-	871	-	-	-	-	-	(871)	
2905	Club M Salaries	8,481	10,724	10,797	37,158	89,735	116,379	108,471	7,908	(18,736)	71,313	34%
2930	Maintenance & Grounds Salaries	7,843	6,983	7,367	27,602	94,245	94,245	119,697	(25,452)	(25,452)	92,096	23%
2935	Classified Substitute Pay	-	-	7,675	7,675	19,783	-	-	-	19,783	(7,675)	
SUBTOTAL - Classified Salaries		100,784	118,368	141,999	401,784	1,184,142	1,205,628	1,220,866	(15,237)	(36,724)	819,081	33%
Employee Benefits												
3100	STRS	47,926	50,031	50,468	156,696	468,993	476,911	477,494	(584)	(8,501)	320,798	33%
3300	OASDI-Medicare-Alternative	11,357	12,054	13,639	40,409	126,617	128,862	130,072	(1,210)	(3,455)	89,663	31%
3400	Health & Welfare Benefits	(2,982)	(15,675)	(10,868)	(31,346)	279,068	288,214	298,414	(10,200)	(19,346)	329,760	-11%
3500	Unemployment Insurance	-	-	1,613	1,704	18,924	19,009	19,101	(91)	(177)	17,397	9%
3600	Workers Comp Insurance	-	-	-	-	38,274	38,935	39,127	(192)	(853)	39,127	0%
3900	Other Employee Benefits	600	600	600	2,200	40,598	40,598	40,598	-	-	38,398	5%
SUBTOTAL - Employee Benefits		56,902	47,009	55,452	169,663	972,474	992,529	1,004,806	(12,277)	(32,332)	835,143	17%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	29,149	13,276	5,544	62,298	73,827	73,827	73,827	-	-	11,529	84%
4300	Materials & Supplies	177	1,163	2,017	4,254	23,207	23,207	16,207	7,000	7,000	11,953	26%
4320	Educational Software	-	1,046	-	37,392	39,740	39,740	39,740	-	-	2,348	94%
4325	SpEd Materials & Supplies	631	1,103	2,023	4,781	11,845	11,845	11,845	-	-	7,064	40%
4330	Office Supplies	2,906	472	2,531	5,910	12,114	12,114	12,114	-	-	6,204	49%
4340	Montessori Materials	-	-	-	-	2,000	3,880	3,880	-	(1,880)	3,880	0%
4350	Other Supplies & Materials	-	-	-	-	9,270	9,270	9,270	-	-	9,270	0%
4352	Club M Supplies	1,347	823	-	4,097	3,183	3,974	4,524	(550)	(1,341)	428	91%
4410	New Classroom Furniture & Supplies	-	1,266	3,958	7,913	-	6,564	8,564	(2,000)	(8,564)	651	92%
4420	Computers: individual items less than \$5k	1,184	1,958	638	7,816	-	-	5,000	(5,000)	(5,000)	(2,816)	156%
4710	Student Food Services	-	281	-	281	515	515	515	-	-	234	55%
4720	Staff Meals and Events	289	-	-	289	1,030	1,030	1,030	-	-	741	28%
SUBTOTAL - Books and Supplies		35,685	21,388	16,711	135,031	176,731	185,966	186,516	(550)	(9,785)	51,485	72%

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					Budget v1	Forecast	Forecast	Forecast vs. Current Forecast	Budget v1 vs. Current Forecast	Forecast Remaining	Forecast Spent	
Services & Other Operating Expenses												
5100 Subagreements for Services	2,380	8,274	13,667	24,321	51,102	238,480	181,255	57,225	(130,154)	156,935	13%	
5200 Travel & Conferences	145	2,501	235	3,248	7,010	7,010	7,348	(338)	(338)	4,100	44%	
5300 Dues & Memberships	870	75	-	945	13,798	13,798	13,798	-	-	12,853	7%	
5515 Janitorial, Gardening Services & Supplies	4,731	6,898	4,495	20,114	51,337	51,337	31,084	20,253	20,253	10,971	65%	
5520 Security	566	-	1,682	4,163	7,426	7,426	7,426	-	-	3,263	56%	
5535 Utilities (General)	9,746	13,801	3,224	26,771	108,675	108,675	108,675	-	-	81,905	25%	
5605 Equipment Leases	754	2,374	1,296	4,642	13,905	13,905	13,905	-	-	9,263	33%	
5615 Repairs and Maintenance - Building	20,333	7,203	4,596	32,757	37,132	37,132	37,132	-	-	4,374	88%	
5808 Current Year CAC Expense	17,430	(27,231)	21,649	13,425	-	-	-	-	-	(13,425)		
5809 Banking Fees	-	-	-	-	309	309	309	-	-	309	0%	
5812 Business Services	5,488	5,488	5,488	21,950	69,037	68,994	68,994	-	43	47,044	32%	
5815 Consultants - Instructional	-	-	-	-	515	515	515	-	-	515	0%	
5824 District Oversight Fees	-	-	-	-	59,391	58,950	58,950	-	440	58,950	0%	
5857 Payroll Fees	794	878	899	3,099	11,261	11,261	11,261	-	-	8,162	28%	
5858 CMO Fees Expense	-	-	-	-	1,021,164	1,020,480	1,062,296	(41,816)	(41,132)	1,062,296	0%	
5861 Prior Yr Exp (not accrued)	416	361	-	777	-	777	1,699	(922)	(1,699)	922	46%	
5863 Professional Development	9,605	2,875	3,737	24,217	62,628	62,628	62,628	-	-	38,410	39%	
5880 Student Health Services	-	-	5,415	5,415	4,939	5,415	5,415	-	(476)	-	100%	
5899 Miscellaneous Operating Expenses	-	-	84	84	-	-	-	-	-	(84)		
5915 Postage and Delivery	-	135	259	394	1,355	1,355	1,355	-	-	962	29%	
SUBTOTAL - Services & Other Operating Exp.	73,258	23,632	66,725	186,320	1,520,983	1,708,447	1,674,046	34,402	(153,062)	1,487,725	11%	
Capital Outlay & Depreciation												
6900 Depreciation	-	-	-	-	396,317	404,917	404,917	-	(8,600)	404,917	0%	
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	396,317	404,917	404,917	-	(8,600)	404,917	0%	
Other Outflows												
7438 Long term debt - Interest	-	19,073	6,346	25,419	65,094	65,094	65,094	-	-	39,675	39%	
7999 Uncategorized Expense	1,261	2,990	401	4,652	-	-	-	-	-	(4,652)		
SUBTOTAL - Other Outflows	1,261	22,063	6,747	30,071	65,094	65,094	65,094	-	-	35,023	46%	
TOTAL EXPENSES	511,442	481,508	543,334	1,705,914	6,776,775	7,065,070	7,061,788	3,282	(285,012)	5,355,874	24%	