

**Shingle Springs**  
**Multi-year Projection**  
**As of Oct FY2024**

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	5,556,642	5,848,681	6,038,293
Federal Revenue	133,799	134,160	134,255
Other State Revenues	1,065,324	917,498	811,852
Local Revenues	15,000	15,000	15,000
Fundraising and Grants	278,726	278,726	278,726
<b>Total Revenue</b>	<b>7,049,492</b>	<b>7,194,065</b>	<b>7,278,126</b>
<b>Expenses</b>			
Compensation and Benefits	4,731,215	4,817,931	4,906,934
Books and Supplies	186,516	157,039	136,268
Services and Other Operating Expenditures	1,674,046	1,555,239	1,622,511
Depreciation	404,917	393,340	393,340
Other Outflows	65,094	62,826	60,528
<b>Total Expenses</b>	<b>7,061,788</b>	<b>6,986,375</b>	<b>7,119,581</b>
<b>Operating Income</b>	<b>(12,296)</b>	<b>207,690</b>	<b>158,545</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	6,770,372	6,758,076	6,965,765
Audit Adjustment			
Beginning Balance (Audited)	6,770,372	6,758,076	6,965,765
Operating Income	(12,296)	207,690	158,545
<b>Ending Fund Balance</b>	<b>6,758,076</b>	<b>6,965,765</b>	<b>7,124,310</b>
<b>Total Revenue Per ADA</b>	14,013	14,079	14,243
<b>Total Expenses Per ADA</b>	14,037	13,673	13,933
<b>Operating Income Per ADA</b>	(24)	406	310
<b>Fund Balance as a % of Expenses</b>	96%	100%	100%

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<b>Key Assumptions</b>			
<b>Enrollment Breakdown</b>			
TK	12	12	12
K	64	64	64
1	63	63	63
2	64	64	64
3	55	55	55
4	65	65	65
5	53	53	53
6	50	50	50
7	46	46	46
8	55	55	55
<b>Total Enrolled</b>	<b>527</b>	<b>527</b>	<b>527</b>
<b>ADA %</b>			
K-3	95.5%	97.0%	97.0%
4-6	95.5%	97.0%	97.0%
7-8	95.5%	97.0%	97.0%
<b>Average ADA %</b>	<b>95.5%</b>	<b>97.0%</b>	<b>97.0%</b>
<b>ADA</b>			
K-3	246	250	250
4-6	160	163	163
7-8	96	98	98
<b>Total ADA</b>	<b>503</b>	<b>511</b>	<b>511</b>
<b>Demographic Information</b>			
CALPADS Enrollment (for unduplicated % calc)	527	527	527
# Unduplicated (CALPADS)	64	64	64
# Free & Reduced Lunch (CALPADS)	60	60	60
# ELL (CALPADS)	4	4	4
New Students	12	-	-
<b>School Information</b>			
FTE's	62.6	62.6	62.6
Teachers	29	29	29
Certificated Pay Increases			
Classified Pay Increases			
# of school days	-	-	-
Default Expense Inflation Rate		3%	3%

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<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools General Purpose Entitlement - State Aid	3,085,774	3,284,782	3,427,368
8012 Education Protection Account Entitlement	1,353,856	1,429,324	1,476,350
8096 Charter Schools in Lieu of Property Taxes	1,117,012	1,134,575	1,134,575
<b>SUBTOTAL - LCFF Entitlement</b>	<b>5,556,642</b>	<b>5,848,681</b>	<b>6,038,293</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	96,360	96,360	96,360
8182 Special Education Reimbursement	5,676	6,037	6,132
8291 Title I	15,241	15,241	15,241
8292 Title II	6,522	6,522	6,522
8294 Title IV	10,000	10,000	10,000
<b>SUBTOTAL - Federal Revenue</b>	<b>133,799</b>	<b>134,160</b>	<b>134,255</b>
<b>Other State Revenue</b>			
8311 AB/SB 86	45,066	-	-
8381 Special Education - Entitlement (State)	407,279	423,570	436,278
8382 Special Education Reimbursement (State)	70,685	32,409	32,409
8550 Mandated Cost Reimbursements	9,347	10,378	10,889
8560 State Lottery Revenue	130,834	132,891	132,891
8590 All Other State Revenue	294,466	210,603	91,739
8593 Other State Revenue 3	107,647	107,647	107,647
<b>SUBTOTAL - Other State Revenue</b>	<b>1,065,324</b>	<b>917,498</b>	<b>811,852</b>
<b>Local Revenue</b>			
8699 All Other Local Revenue	15,000	15,000	15,000
<b>SUBTOTAL - Local Revenue</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Fundraising and Grants</b>			
8802 Fundraising General	50,000	50,000	50,000
8811 Club M Revenue	228,726	228,726	228,726
<b>SUBTOTAL - Fundraising and Grants</b>	<b>278,726</b>	<b>278,726</b>	<b>278,726</b>
<b>TOTAL REVENUE</b>	<b>7,049,492</b>	<b>7,194,065</b>	<b>7,278,126</b>

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<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,912,342	1,931,466	1,950,780
1148 Teacher - Special Ed	154,043	155,584	157,140
1150 CAT Certificated SpEd Staff	44,750	45,197	45,649
1300 Certificated Supervisor & Administrator Salaries	326,779	330,047	333,347
1930 Certificated Counselors Salaries	67,629	68,305	68,988
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,505,543</b>	<b>2,530,599</b>	<b>2,555,905</b>
<b>Classified Salaries</b>			
2100 Classified Teaching Assistant Salaries	351,805	362,359	373,230
2103 Outdoor Learning & Library Specialists Salaries	6,045	6,226	6,413
2200 Classified Special Ed Salaries	327,154	336,968	347,077
2201 Classified SpEd Teaching Assistants Salaries	103,868	106,984	110,194
2400 Classified Clerical & Office Salaries	203,826	209,940	216,239
2905 Club M Salaries	108,471	111,725	115,077
2930 Maintenance & Grounds Salaries	119,697	123,288	126,987
<b>SUBTOTAL - Classified Salaries</b>	<b>1,220,866</b>	<b>1,257,492</b>	<b>1,295,216</b>
<b>Employee Benefits</b>			
3100 STRS	477,494	482,269	487,092
3300 OASDI-Medicare-Alternative	130,072	133,241	136,497
3400 Health & Welfare Benefits	298,414	313,335	329,001
3500 Unemployment Insurance	19,101	19,405	19,715
3600 Workers Comp Insurance	39,127	39,775	40,437
3900 Other Employee Benefits	40,598	41,816	43,070
<b>SUBTOTAL - Employee Benefits</b>	<b>1,004,806</b>	<b>1,029,840</b>	<b>1,055,813</b>

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<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	73,827	51,790	53,344
4300 Materials & Supplies	16,207	23,903	24,620
4320 Educational Software	39,740	40,190	15,914
4325 SpEd Materials & Supplies	11,845	12,200	12,566
4330 Office Supplies	12,114	12,477	12,852
4340 Montessori Materials	3,880	2,060	2,122
4350 Other Supplies & Materials	9,270	9,548	9,835
4352 Club M Supplies	4,524	3,278	3,377
4410 New Classroom Furniture & Supplies	8,564	-	-
4420 Computers: individual items less than \$5k	5,000	-	-
4710 Student Food Services	515	530	546
4720 Staff Meals and Events	1,030	1,061	1,093
<b>SUBTOTAL - Books and Supplies</b>	<b>186,516</b>	<b>157,039</b>	<b>136,268</b>

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<b>Services &amp; Other Operating Expenses</b>			
5100 Subagreements for Services	181,255	159,576	152,434
5200 Travel & Conferences	7,348	5,705	5,876
5300 Dues & Memberships	13,798	14,211	14,638
5515 Janitorial, Gardening Services & Supplies	31,084	11,474	11,818
5520 Security	7,426	7,649	7,879
5535 Utilities (General)	108,675	111,936	115,294
5605 Equipment Leases	13,905	14,322	14,752
5615 Repairs and Maintenance - Building	37,132	38,245	39,393
5809 Banking Fees	309	318	328
5812 Business Services	68,994	71,354	73,828
5815 Consultants - Instructional	515	530	546
5824 District Oversight Fees	58,950	63,910	67,962
5857 Payroll Fees	11,261	11,599	11,947
5858 CMO Fees Expense	1,062,296	971,491	1,030,711
5861 Prior Yr Exp (not accrued)	1,699	-	-
5863 Professional Development	62,628	66,436	68,429
5880 Student Health Services	5,415	5,087	5,240
5915 Postage and Delivery	1,355	1,396	1,438
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>1,674,046</b>	<b>1,555,239</b>	<b>1,622,511</b>
<b>Depreciation Expense</b>			
6900 Depreciation	404,917	393,340	393,340
<b>SUBTOTAL - Depreciation Expense</b>	<b>404,917</b>	<b>393,340</b>	<b>393,340</b>
<b>Other Outflows</b>			
7438 Long term debt - Interest	65,094	62,826	60,528
<b>SUBTOTAL - Other Outflows</b>	<b>65,094</b>	<b>62,826</b>	<b>60,528</b>
<b>TOTAL EXPENSES</b>	<b>7,061,788</b>	<b>6,986,375</b>	<b>7,119,581</b>