

**Shingle Springs**  
**Income Statement**  
**As of Dec FY2021**

	Actual			YTD	Budget						
	Oct	Nov	Dec	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	463,208	264,260	477,738	1,786,690	3,880,232	3,892,095	3,892,095	-	11,863	2,105,405	46%
Federal Revenue	8,328	-	39,975	214,614	1,073,677	1,049,657	1,049,657	-	(24,019)	835,043	20%
Other State Revenues	50,736	47,616	25,368	192,386	413,748	445,877	445,877	-	32,130	253,491	43%
Local Revenues	1,000	-	587	4,345	-	1,000	1,000	-	1,000	(3,345)	435%
Fundraising and Grants	2,050	271	-	2,430	-	4,917	4,917	-	4,917	2,487	49%
<b>Total Revenue</b>	<b>525,322</b>	<b>312,147</b>	<b>543,668</b>	<b>2,200,466</b>	<b>5,367,656</b>	<b>5,393,547</b>	<b>5,393,547</b>	<b>-</b>	<b>25,890</b>	<b>3,193,081</b>	<b>41%</b>
<b>Expenses</b>											
Compensation and Benefits	351,744	344,666	331,770	1,791,750	3,722,236	3,753,335	3,753,335	-	(31,099)	1,961,585	48%
Books and Supplies	4,744	5,977	2,100	107,344	144,056	158,789	158,789	-	(14,733)	51,445	68%
Services and Other Operating Expenditures	20,325	42,715	31,869	167,803	808,718	848,920	853,961	(5,041)	(45,244)	686,158	20%
Depreciation	-	-	201,183	201,183	400,849	393,075	393,075	-	7,774	191,892	51%
Other Outflows	14,317	7,111	7,080	50,021	71,719	71,719	71,719	-	(0)	21,698	70%
<b>Total Expenses</b>	<b>391,129</b>	<b>400,468</b>	<b>574,002</b>	<b>2,318,101</b>	<b>5,147,577</b>	<b>5,225,838</b>	<b>5,230,879</b>	<b>(5,041)</b>	<b>(83,302)</b>	<b>2,912,778</b>	<b>44%</b>
<b>Operating Income</b>	<b>134,193</b>	<b>(88,321)</b>	<b>(30,334)</b>	<b>(117,635)</b>	<b>220,079</b>	<b>167,709</b>	<b>162,667</b>	<b>(5,041)</b>	<b>(57,412)</b>	<b>280,303</b>	
<b>Fund Balance</b>											
Beginning Balance (Unaudited)					7,143,095	6,696,864	6,696,864				
Operating Income					220,079	167,709	162,667				
<b>Ending Fund Balance</b>					<b>7,363,174</b>	<b>6,864,573</b>	<b>6,859,531</b>				
Fund Balance as a % of Expenses					143%	131%	131%				

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					Budget v2	Forecast		Forecast vs. Current	Budget v2 vs. Current		
<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
K-3					217	217	217	-	-		
4-6					162	162	162	-	-		
7-8					100	100	100	-	-		
<b>Total Enrolled</b>					<b>479</b>	<b>479</b>	<b>479</b>	-	-		
<b>ADA %</b>											
K-3					93.4%	93.4%	93.4%	0.0%	0.0%		
4-6					97.9%	97.9%	97.9%	0.0%	0.0%		
7-8					91.5%	91.5%	91.5%	0.0%	0.0%		
<b>Average ADA %</b>					<b>94.5%</b>	<b>94.5%</b>	<b>94.5%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>ADA</b>											
K-3					202.63	202.63	202.63	-	-		
4-6					158.64	158.64	158.64	-	-		
7-8					91.47	91.47	91.47	-	-		
<b>Total ADA</b>					<b>452.74</b>	<b>452.74</b>	<b>452.74</b>	-	-		

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<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	397,896	198,948	198,948	1,016,846	2,293,621	2,221,785	2,221,785	-	(71,836)	1,204,939	46%
8012	Education Protection Account Entitlement	-	-	213,478	426,956	566,723	853,911	853,911	-	287,188	426,955	50%
8096	Charter Schools in Lieu of Property Taxes	65,312	65,312	65,312	342,888	1,019,888	816,399	816,399	-	(203,489)	473,511	42%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>463,208</b>	<b>264,260</b>	<b>477,738</b>	<b>1,786,690</b>	<b>3,880,232</b>	<b>3,892,095</b>	<b>3,892,095</b>	<b>-</b>	<b>11,863</b>	<b>2,105,405</b>	<b>46%</b>
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	-	-	-	90,766	85,563	85,563	-	(5,202)	85,563	0%
8290	CARES Funding	-	-	-	166,311	-	209,951	209,951	-	209,951	43,640	79%
8291	Title I	5,828	-	8,234	14,062	19,266	23,311	23,311	-	4,045	9,249	60%
8292	Title II	-	-	-	-	6,169	6,381	6,381	-	212	6,381	0%
8294	Title IV	2,500	-	-	2,500	-	10,000	10,000	-	10,000	7,500	25%
8296	CARES ESSER and LLM	-	-	-	-	243,025	-	-	-	(243,025)	-	-
8299	PPP Forgiveness	-	-	31,741	31,741	714,451	714,451	714,451	-	-	682,710	4%
<b>SUBTOTAL - Federal Revenue</b>		<b>8,328</b>	<b>-</b>	<b>39,975</b>	<b>214,614</b>	<b>1,073,677</b>	<b>1,049,657</b>	<b>1,049,657</b>	<b>-</b>	<b>(24,019)</b>	<b>835,043</b>	<b>20%</b>
<b>Other State Revenue</b>												
8381	Special Education - Entitlement (State)	50,736	25,368	25,368	137,065	282,963	282,963	282,963	-	-	145,898	48%
8382	Special Education Reimbursement (State)	-	14,615	-	14,615	29,051	29,052	29,052	-	1	14,437	50%
8550	Mandated Cost Reimbursements	-	7,633	-	7,633	7,633	7,633	7,633	-	-	0	100%
8560	State Lottery Revenue	-	-	-	-	94,101	93,155	93,155	-	(946)	93,155	0%
8590	CARES Funding	-	-	-	33,074	-	33,074	33,074	-	33,074	-	100%
<b>SUBTOTAL - Other State Revenue</b>		<b>50,736</b>	<b>47,616</b>	<b>25,368</b>	<b>192,386</b>	<b>413,748</b>	<b>445,877</b>	<b>445,877</b>	<b>-</b>	<b>32,130</b>	<b>253,491</b>	<b>43%</b>
<b>Local Revenue</b>												
8699	All Other Local Revenue	1,000	-	-	1,000	-	1,000	1,000	-	1,000	-	100%
8999	Uncategorized Revenue	-	-	587	3,345	-	-	-	-	-	(3,345)	-
<b>SUBTOTAL - Local Revenue</b>		<b>1,000</b>	<b>-</b>	<b>587</b>	<b>4,345</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>(3,345)</b>	<b>435%</b>
<b>Fundraising and Grants</b>												
8802	Fundraising General	-	271	-	380	-	2,867	2,867	-	2,867	2,487	13%
8803	Field Trip Fundraising	2,050	0	-	2,050	-	2,050	2,050	-	2,050	(0)	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>2,050</b>	<b>271</b>	<b>-</b>	<b>2,430</b>	<b>-</b>	<b>4,917</b>	<b>4,917</b>	<b>-</b>	<b>4,917</b>	<b>2,487</b>	<b>49%</b>
<b>TOTAL REVENUE</b>		<b>525,322</b>	<b>312,147</b>	<b>543,668</b>	<b>2,200,466</b>	<b>5,367,656</b>	<b>5,393,547</b>	<b>5,393,547</b>	<b>-</b>	<b>25,890</b>	<b>3,193,081</b>	<b>41%</b>

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<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	166,466	165,240	160,075	830,758	1,659,849	1,669,209	1,669,209	-	(9,360)	838,451	50%
1103	Certificated Substitute Pay	-	130	280	410	-	2,305	2,305	-	(2,305)	1,895	18%
1148	Teacher - Special Ed	18,438	18,742	17,891	94,048	202,235	202,008	202,008	-	227	107,960	47%
1300	Certificated Supervisor & Administrator Salaries	23,070	23,013	23,430	138,553	276,160	276,160	276,160	-	-	137,607	50%
1930	Certificated Counselors Salaries	4,958	4,958	4,958	29,752	59,500	59,500	59,500	-	0	29,748	50%
<b>SUBTOTAL - Certificated Salaries</b>		<b>212,932</b>	<b>212,084</b>	<b>206,634</b>	<b>1,093,521</b>	<b>2,197,744</b>	<b>2,209,182</b>	<b>2,209,182</b>	-	<b>(11,438)</b>	<b>1,115,661</b>	<b>49%</b>
<b>Classified Salaries</b>												
2100	Classified Teaching Assistant Salaries	31,751	29,881	24,962	145,888	313,841	327,060	327,060	-	(13,219)	181,172	45%
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	2,967	5,189	3,000	3,000	-	2,189	33	99%
2200	Classified Special Ed Salaries	17,309	16,535	15,562	81,024	158,146	160,902	160,902	-	(2,756)	79,878	50%
2201	Classified SpEd Teaching Assistants Salaries	8,156	7,552	6,378	36,057	86,373	71,070	71,070	-	15,303	35,013	51%
2400	Classified Clerical & Office Salaries	13,996	16,852	13,708	87,903	209,888	214,677	214,677	-	(4,789)	126,774	41%
2905	Club M Salaries	4,374	5,680	3,973	29,035	51,914	67,501	67,501	-	(15,587)	38,466	43%
2930	Maintenance & Grounds Salaries	6,757	6,405	5,475	36,954	70,200	70,200	70,200	-	-	33,246	53%
<b>SUBTOTAL - Classified Salaries</b>		<b>82,344</b>	<b>82,904</b>	<b>70,058</b>	<b>419,828</b>	<b>895,551</b>	<b>914,410</b>	<b>914,410</b>	-	<b>(18,859)</b>	<b>494,582</b>	<b>46%</b>
<b>Employee Benefits</b>												
3100	STRS	35,989	32,626	31,237	171,658	354,936	356,783	356,783	-	(1,847)	185,125	48%
3300	OASDI-Medicare-Alternative	10,203	9,940	8,644	50,740	100,377	101,986	101,986	-	(1,609)	51,245	50%
3400	Health & Welfare Benefits	5,725	6,267	10,610	43,871	115,351	106,633	106,633	-	8,718	62,762	41%
3500	Unemployment Insurance	5	5	3	82	16,518	13,893	13,893	-	2,625	13,811	1%
3600	Workers Comp Insurance	3,727	-	3,744	7,471	41,759	42,168	42,168	-	(409)	34,698	18%
3900	Other Employee Benefits	820	840	840	4,580	-	8,280	8,280	-	(8,280)	3,700	55%
<b>SUBTOTAL - Employee Benefits</b>		<b>56,468</b>	<b>49,678</b>	<b>55,079</b>	<b>278,402</b>	<b>628,941</b>	<b>629,743</b>	<b>629,743</b>	-	<b>(801)</b>	<b>351,341</b>	<b>44%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	-	1,774	53	25,130	42,180	37,713	35,681	2,032	6,499	10,551	70%
4300	Materials & Supplies	3,347	2,508	2,032	16,554	25,840	14,522	16,554	(2,032)	9,286	0	100%
4320	Educational Software	-	-	-	21,575	5,790	21,575	21,575	-	(15,785)	(0)	100%
4330	Office Supplies	379	275	-	1,087	9,000	9,000	9,000	-	-	7,913	12%
4350	Other Supplies & Materials	-	128	-	1,149	5,500	5,500	5,500	-	-	4,351	21%
4400	Noncapitalized Equipment	1,018	-	-	37,221	52,746	52,746	52,746	-	-	15,525	71%
4420	Computers: individual items less than \$5k	-	1,102	-	4,171	-	14,733	14,733	-	(14,733)	10,562	28%
4710	Student Food Services	-	190	15	457	3,000	3,000	3,000	-	-	2,543	15%
<b>SUBTOTAL - Books and Supplies</b>		<b>4,744</b>	<b>5,977</b>	<b>2,100</b>	<b>107,344</b>	<b>144,056</b>	<b>158,789</b>	<b>158,789</b>	-	<b>(14,733)</b>	<b>51,445</b>	<b>68%</b>

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<b>Services &amp; Other Operating Expenses</b>											
5100 Subagreements for Services	-	-	-	-	-	3,000	3,000	-	(3,000)	3,000	0%
5300 Dues & Memberships	-	790	300	5,645	8,647	8,647	8,647	-	-	3,002	65%
5500 Operations & Housekeeping	-	408	-	408	7,000	408	408	-	6,592	-	100%
5510 Utilities - Gas and Electric	-	-	-	-	9,320	-	-	-	9,320	-	-
5515 Janitorial, Gardening Services & Supplies	4,468	7,994	208	26,670	6,950	48,390	48,390	-	(41,440)	21,720	55%
5520 Security	186	1,384	-	3,452	-	7,000	7,000	-	(7,000)	3,548	49%
5535 Utilities (General)	11,032	8,896	4,390	34,508	93,117	102,437	102,437	-	(9,320)	67,929	34%
5605 Equipment Leases	(563)	1,066	1,195	5,629	20,175	20,175	20,175	-	-	14,546	28%
5615 Repairs and Maintenance - Building	1,042	10,464	10,876	27,196	54,900	34,900	34,900	-	20,000	7,704	78%
5800 Other Services & Operating Expenses	84	-	-	84	-	84	84	-	(84)	-	100%
5803 Accounting Fees	-	3,235	-	3,235	-	6,625	6,625	-	(6,625)	3,390	49%
5804 Club M Reimbursements	-	-	-	1,297	-	1,297	1,297	-	(1,297)	(0)	100%
5807 Prior Year CAC Expense	90	-	-	90	-	90	90	-	(90)	-	100%
5808 Current Year CAC Expense	-	946	3,753	10,558	-	6,805	10,558	(3,753)	(10,558)	(0)	100%
5812 Business Services	4,844	4,844	4,844	31,696	60,757	60,281	60,281	-	476	28,585	53%
5824 District Oversight Fees	-	-	-	-	38,802	-	38,921	-	(119)	38,921	0%
5851 Marketing and Student Recruiting	-	-	-	-	-	4,573	4,573	-	(4,573)	4,573	0%
5857 Payroll Fees	688	2,688	745	5,448	5,226	7,226	7,226	-	(2,000)	1,778	75%
5858 CMO Fees Expense	-	-	-	-	495,479	475,299	476,547	(1,248)	18,932	476,547	0%
5861 Prior Yr Exp (not accrued)	(1,692)	-	-	1,920	-	3,612	3,612	-	(3,612)	1,692	53%
5863 Professional Development	-	-	-	2,486	-	2,486	2,486	-	(2,486)	(0)	100%
5881 Student Information System	-	-	-	-	-	4,263	4,263	-	(4,263)	4,263	0%
5887 Technology Services	-	-	-	1,317	-	1,317	1,317	-	(1,317)	-	100%
5900 Communications	57	-	5,509	6,023	8,344	10,984	10,984	-	(2,640)	4,962	55%
5915 Postage and Delivery	90	-	50	140	-	100	140	(40)	(140)	0	100%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>20,325</b>	<b>42,715</b>	<b>31,869</b>	<b>167,803</b>	<b>808,718</b>	<b>848,920</b>	<b>853,961</b>	<b>(5,041)</b>	<b>(45,244)</b>	<b>686,158</b>	<b>20%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	-	-	201,183	201,183	400,849	393,075	393,075	-	7,774	191,892	51%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>201,183</b>	<b>201,183</b>	<b>400,849</b>	<b>393,075</b>	<b>393,075</b>	<b>-</b>	<b>7,774</b>	<b>191,892</b>	<b>51%</b>
<b>Other Outflows</b>											
7438 Long term debt - Interest	14,317	7,111	7,080	50,052	71,719	71,719	71,719	-	(0)	21,667	70%
7999 Uncategorized Expense	-	-	-	(31)	-	-	-	-	-	31	-
<b>SUBTOTAL - Other Outflows</b>	<b>14,317</b>	<b>7,111</b>	<b>7,080</b>	<b>50,021</b>	<b>71,719</b>	<b>71,719</b>	<b>71,719</b>	<b>-</b>	<b>(0)</b>	<b>21,698</b>	<b>70%</b>
<b>TOTAL EXPENSES</b>	<b>391,129</b>	<b>400,468</b>	<b>574,002</b>	<b>2,318,101</b>	<b>5,147,577</b>	<b>5,225,838</b>	<b>5,230,879</b>	<b>(5,041)</b>	<b>(83,302)</b>	<b>2,912,778</b>	<b>44%</b>