

Shingle Springs
Income Statement
As of Oct FY2021

	Actual			YTD	Budget						
	Aug	Sep	Oct	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
SUMMARY											
Revenue											
LCFF Entitlement	159,511	311,446	463,208	1,044,692	3,880,232	3,880,772	3,892,095	11,323	11,863	2,847,403	27%
Federal Revenue	-	166,311	8,328	174,639	1,073,677	1,050,603	1,050,603	-	(23,074)	875,964	17%
Other State Revenues	28,187	40,479	50,736	119,402	413,748	446,822	445,877	(944)	32,130	326,475	27%
Local Revenues	-	1,031	1,000	3,758	-	-	1,000	1,000	1,000	(2,758)	376%
Fundraising and Grants	109	-	2,050	2,159	-	109	4,917	4,808	4,917	2,758	44%
Total Revenue	187,807	519,267	525,322	1,344,650	5,367,656	5,378,305	5,394,492	16,187	26,836	4,049,842	25%
Expenses											
Compensation and Benefits	340,863	350,825	351,744	1,115,314	3,722,236	3,757,367	3,757,367	-	(35,131)	2,642,053	30%
Books and Supplies	22,353	23,209	4,744	99,267	144,056	158,789	158,789	-	(14,733)	59,522	63%
Services and Other Operating Expenditures	21,634	32,762	20,325	93,219	808,718	840,113	841,281	(1,168)	(32,563)	748,062	11%
Depreciation	-	-	-	-	400,849	393,075	393,075	-	7,774	393,075	0%
Other Outflows	22,542	(1,234)	14,317	35,830	71,719	71,719	71,719	-	(0)	35,889	50%
Total Expenses	407,392	405,563	391,129	1,343,630	5,147,577	5,221,063	5,222,231	(1,168)	(74,653)	3,878,601	26%
Operating Income	(219,585)	113,704	134,193	1,020	220,079	157,242	172,261	15,019	(47,818)	171,241	
Fund Balance											
Beginning Balance (Unaudited)					7,143,095	6,696,864	6,696,864				
Operating Income					220,079	157,242	172,261				
Ending Fund Balance					7,363,174	6,854,106	6,869,125				
Fund Balance as a % of Expenses					143%	131%	132%				

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KEY ASSUMPTIONS												
Enrollment Summary												
K-3					217	217	217	-	-			
4-6					162	162	162	-	-			
7-8					100	100	100	-	-			
Total Enrolled					479	479	479	-	-			
ADA %												
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%			
Average ADA %					94.5%	94.5%	94.5%	0.0%	0.0%			
ADA												
K-3					202.63	202.63	202.63	-	-			
4-6					158.64	158.64	158.64	-	-			
7-8					91.47	91.47	91.47	-	-			
Total ADA					452.74	452.74	452.74	-	-			

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REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	110,527	-	397,896	618,950	2,293,621	2,210,462	2,221,785	11,323	(71,836)	1,602,835	28%
8012	Education Protection Account Entitlement	-	213,478	-	213,478	566,723	853,911	853,911	-	287,188	640,433	25%
8096	Charter Schools in Lieu of Property Taxes	48,984	97,968	65,312	212,264	1,019,888	816,399	816,399	-	(203,489)	604,135	26%
SUBTOTAL - LCFF Entitlement		159,511	311,446	463,208	1,044,692	3,880,232	3,880,772	3,892,095	11,323	11,863	2,847,403	27%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	90,766	90,766	90,766	-	-	90,766	0%
8290	CARES Funding	-	166,311	-	166,311	-	209,951	209,951	-	209,951	43,640	79%
8291	Title I	-	-	5,828	5,828	19,266	19,266	19,266	-	-	13,438	30%
8292	Title II	-	-	-	-	6,169	6,169	6,169	-	-	6,169	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	-	-	-	-	714,451	714,451	714,451	-	-	714,451	0%
SUBTOTAL - Federal Revenue		-	166,311	8,328	174,639	1,073,677	1,050,603	1,050,603	-	(23,074)	875,964	17%
Other State Revenue												
8381	Special Education - Entitlement (State)	28,187	7,405	50,736	86,328	282,963	282,963	282,963	-	-	196,634	31%
8382	Special Education Reimbursement (State)	-	-	-	-	29,051	29,051	29,052	1	1	29,052	0%
8550	Mandated Cost Reimbursements	-	-	-	-	7,633	7,633	7,633	-	-	7,633	0%
8560	State Lottery Revenue	-	-	-	-	94,101	94,101	93,155	(946)	(946)	93,155	0%
8590	CARES Funding	-	33,074	-	33,074	-	33,074	33,074	-	33,074	-	100%
SUBTOTAL - Other State Revenue		28,187	40,479	50,736	119,402	413,748	446,822	445,877	(944)	32,130	326,475	27%
Local Revenue												
8699	All Other Local Revenue	-	-	1,000	1,000	-	-	1,000	1,000	1,000	-	100%
8999	Uncategorized Revenue	-	1,031	-	2,758	-	-	-	-	-	(2,758)	-
SUBTOTAL - Local Revenue		-	1,031	1,000	3,758	-	-	1,000	1,000	1,000	(2,758)	376%
Fundraising and Grants												
8802	Fundraising General	109	-	-	109	-	109	2,867	2,758	2,867	2,758	4%
8803	Field Trip Fundraising	-	-	2,050	2,050	-	-	2,050	2,050	2,050	0	100%
SUBTOTAL - Fundraising and Grants		109	-	2,050	2,159	-	109	4,917	4,808	4,917	2,758	44%
TOTAL REVENUE		187,807	519,267	525,322	1,344,650	5,367,656	5,378,305	5,394,492	16,187	26,836	4,049,842	25%

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EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	168,789	166,158	166,466	505,443	1,659,849	1,669,209	1,669,209	-	(9,360)	1,163,766	30%
1103	Certificated Substitute Pay	-	-	-	-	-	3,000	3,000	-	(3,000)	3,000	0%
1148	Teacher - Special Ed	18,618	20,079	18,438	57,415	202,235	202,008	202,008	-	227	144,593	28%
1300	Certificated Supervisor & Administrator Salaries	22,733	23,293	23,070	92,110	276,160	276,160	276,160	-	-	184,050	33%
1930	Certificated Counselors Salaries	4,496	5,423	4,958	19,835	59,500	59,500	59,500	-	0	39,665	33%
SUBTOTAL - Certificated Salaries		214,635	214,954	212,932	674,803	2,197,744	2,209,877	2,209,877	-	(12,133)	1,535,074	31%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	22,721	33,696	31,751	91,045	313,841	327,060	327,060	-	(13,219)	236,015	28%
2103	Outdoor Learning & Library Specialists Salaries	1,127	1,840	-	2,967	5,189	3,000	3,000	-	2,189	33	99%
2200	Classified Special Ed Salaries	14,228	17,041	17,309	48,928	158,146	160,902	160,902	-	(2,756)	111,974	30%
2201	Classified SpEd Teaching Assistants Salaries	5,707	8,264	8,156	22,127	86,373	71,070	71,070	-	15,303	48,943	31%
2400	Classified Clerical & Office Salaries	14,676	16,933	13,996	57,343	209,888	214,677	214,677	-	(4,789)	157,334	27%
2905	Club M Salaries	4,753	3,492	4,374	19,382	51,914	67,501	67,501	-	(15,587)	48,119	29%
2930	Maintenance & Grounds Salaries	6,660	6,669	6,757	25,074	70,200	70,200	70,200	-	-	45,126	36%
SUBTOTAL - Classified Salaries		69,872	87,936	82,344	266,866	895,551	914,410	914,410	-	(18,859)	647,544	29%
Employee Benefits												
3100	STRS	34,248	33,488	35,989	107,794	354,936	356,895	356,895	-	(1,959)	249,101	30%
3300	OASDI-Medicare-Alternative	8,893	10,391	10,203	32,155	100,377	101,996	101,996	-	(1,619)	69,840	32%
3400	Health & Welfare Benefits	12,335	3,230	5,725	26,994	115,351	106,633	106,633	-	8,718	79,639	25%
3500	Unemployment Insurance	41	6	5	74	16,518	17,099	17,099	-	(581)	17,025	0%
3600	Workers Comp Insurance	-	-	3,727	3,727	41,759	42,178	42,178	-	(418)	38,451	9%
3900	Other Employee Benefits	840	820	820	2,900	-	8,280	8,280	-	(8,280)	5,380	35%
SUBTOTAL - Employee Benefits		56,357	47,935	56,468	173,645	628,941	633,080	633,080	-	(4,139)	459,435	27%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	9,770	2,955	-	23,303	42,180	40,596	40,221	375	1,959	16,918	58%
4300	Materials & Supplies	4,972	3,695	3,347	12,014	25,840	11,639	12,014	(375)	13,826	0	100%
4320	Educational Software	6,634	1,634	-	21,575	5,790	21,575	21,575	-	(15,785)	(0)	100%
4330	Office Supplies	-	434	379	813	9,000	9,000	9,000	-	-	8,187	9%
4350	Other Supplies & Materials	622	400	-	1,022	5,500	5,500	5,500	-	-	4,478	19%
4400	Noncapitalized Equipment	-	14,253	1,018	37,221	52,746	52,746	52,746	-	-	15,525	71%
4420	Computers: individual items less than \$5k	118	(177)	-	3,068	-	14,733	14,733	-	(14,733)	11,665	21%
4710	Student Food Services	236	15	-	252	3,000	3,000	3,000	-	-	2,748	8%
SUBTOTAL - Books and Supplies		22,353	23,209	4,744	99,267	144,056	158,789	158,789	-	(14,733)	59,522	63%
Services & Other Operating Expenses												
5100	Subagreements for Services	-	-	-	-	-	-	2,000	(2,000)	(2,000)	2,000	0%
5300	Dues & Memberships	4,555	-	-	4,555	8,647	8,647	8,647	-	-	4,092	53%
5500	Operations & Housekeeping	-	-	-	-	7,000	-	-	-	7,000	-	-
5510	Utilities - Gas and Electric	-	-	-	-	9,320	9,320	9,320	-	-	9,320	0%
5515	Janitorial, Gardening Services & Supplies	352	9,801	4,468	18,469	6,950	48,390	48,390	-	(41,440)	29,921	38%
5520	Security	1,883	-	186	2,068	-	7,000	7,000	-	(7,000)	4,932	30%
5535	Utilities (General)	4,524	5,667	11,032	21,223	93,117	93,117	93,117	-	-	71,895	23%
5605	Equipment Leases	336	302	(563)	3,368	20,175	20,175	20,175	-	-	16,807	17%
5615	Repairs and Maintenance - Building	2,468	1,365	1,042	5,856	54,900	34,900	34,900	-	20,000	29,044	17%
5800	Other Services & Operating Expenses	-	-	84	84	-	-	84	(84)	(84)	-	100%
5803	Accounting Fees	-	-	-	-	-	6,625	6,625	-	(6,625)	6,625	0%

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5804	Club M Reimbursements	43	-	-	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	3,554	2,305	-	5,859	-	5,859	5,859	-	(5,859)	0	100%
5812	Business Services	-	9,687	4,844	22,009	60,757	60,281	60,281	-	476	38,272	37%
5824	District Oversight Fees	-	-	-	-	38,802	38,808	38,921	(113)	(119)	38,921	0%
5851	Marketing and Student Recruiting	-	-	-	-	-	1,975	1,975	-	(1,975)	1,975	0%
5857	Payroll Fees	517	482	688	2,016	5,226	5,226	5,226	-	-	3,210	39%
5858	CMO Fees Expense	-	-	-	-	495,479	475,831	474,612	1,220	20,868	474,612	0%
5861	Prior Yr Exp (not accrued)	3,254	358	(1,692)	1,920	-	3,612	3,612	-	(3,612)	1,692	53%
5863	Professional Development	-	2,486	-	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	149	308	57	514	8,344	10,984	10,984	-	(2,640)	10,471	5%
5915	Postage and Delivery	-	-	90	90	-	-	100	(100)	(100)	10	90%
SUBTOTAL - Services & Other Operating Exp.		21,634	32,762	20,325	93,219	808,718	840,113	841,281	(1,168)	(32,563)	748,062	11%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	400,849	393,075	393,075	-	7,774	393,075	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	400,849	393,075	393,075	-	7,774	393,075	0%
Other Outflows												
7438	Long term debt - Interest	21,545	-	14,317	35,861	71,719	71,719	71,719	-	(0)	35,857	50%
7999	Uncategorized Expense	997	(1,234)	-	(31)	-	-	-	-	-	31	
SUBTOTAL - Other Outflows		22,542	(1,234)	14,317	35,830	71,719	71,719	71,719	-	(0)	35,889	50%
TOTAL EXPENSES		407,392	405,563	391,129	1,343,630	5,147,577	5,221,063	5,222,231	(1,168)	(74,653)	3,878,601	26%