

Shanel Valley Academy Main Campus
Multi-year Projection
As of May FY2026

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Assumptions
SUMMARY					
Revenue					
LCFF Entitlement	1,484,623	1,505,793	1,761,976	1,783,630	
Federal Revenue	261,541	224,643	206,643	204,543	
Other State Revenues	1,042,047	987,582	788,097	830,735	
Local Revenues	14,167	14,167	14,167	14,167	
Fundraising and Grants	53,000	100,000	98,500	98,500	
Total Revenue	2,855,379	2,832,185	2,869,383	2,931,576	
Expenses					
Compensation and Benefits	1,876,202	1,821,409	1,863,003	1,903,452	
Books and Supplies	159,409	161,582	139,355	140,502	
Services and Other Operating Expenditures	632,067	653,508	636,730	589,984	
Depreciation	141,262	132,411	124,782	114,782	
Other Outflows & Amortization	30,000	21,000	18,000	15,000	
Total Expenses	2,838,940	2,789,911	2,781,870	2,763,720	
Net Income	16,438	42,274	87,514	167,855	
Fund Balance					
Beginning Balance (Unaudited)	573,576	590,014	632,288	719,802	
Audit Adjustment					
Beginning Balance (Audited)	573,576	590,014	632,288	719,802	
Net Income	16,438	42,274	87,514	167,855	
Ending Fund Balance	590,014	632,288	719,802	887,657	
Total Revenue Per ADA	28,689	28,959	26,754	28,059	
Total Expenses Per ADA	28,523	28,527	25,938	26,452	
Net Income Per ADA	165	432	816	1,607	
Fund Balance as a % of Expenses	21%	23%	26%	32%	

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Key Assumptions					
Enrollment Breakdown					
TK	15	10	14	15	
K	11	18	13	13	
1	13	15	18	13	
2	9	11	15	18	
3	19	7	11	15	
4	18	16	7	11	
5	12	17	19	7	
6	8	10	17	19	
Total Enrolled	105	104	114	111	
ADA %					
K-3	95.1%	94.5%	94.5%	94.5%	
4-6	94.3%	93.4%	93.4%	93.4%	
Average ADA %	94.8%	94.0%	94.1%	94.1%	
ADA					
K-3	64	58	67	70	
4-6	36	40	40	35	
Total ADA	100	98	107	104	

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		2025-26	2026-27	2027-28	2028-29	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	1,136,006	1,163,236	1,386,319	1,417,676	
8012	Education Protection Account Entitlement	19,906	19,560	21,450	20,896	
8096	Charter Schools in Lieu of Property Taxes	328,711	322,997	354,207	345,059	
SUBTOTAL - LCFF Entitlement		1,484,623	1,505,793	1,761,976	1,783,630	
Federal Revenue						
8220	Child Nutrition Programs	73,500	72,800	79,800	77,700	
8291	Title I	35,291	35,291	35,291	35,291	
8292	Title II	4,468	4,468	4,468	4,468	
8294	Title IV	10,000	10,000	10,000	10,000	
8295	Title V	16,123	16,454	16,454	16,454	
8299	All Other Federal Revenue	122,159	85,630	60,630	60,630	
SUBTOTAL - Federal Revenue		261,541	224,643	206,643	204,543	
Other State Revenue						
8319	Other State Apportionments - Prior Years	78,260	-	-	-	
8381	Special Education - Entitlement (State	95,306	133,370	131,052	143,715	
8382	Special Education Reimbursement (State	8,435	8,526	9,636	9,701	
8520	Child Nutrition - State	63,000	62,400	68,400	66,600	
8550	Mandated Cost Reimbursements	2,330	2,101	2,133	2,411	
8560	State Lottery Revenue	28,276	27,784	30,469	29,682	
8590	All Other State Revenue	309,675	373,750	165,800	165,800	
8591	Prop 28 Arts & Music in Schools	55,182	20,198	19,989	21,905	
8593	ELOP	248,971	206,841	208,006	238,310	
8596	Other State Revenue 6	152,612	152,612	152,612	152,612	
SUBTOTAL - Other State Revenue		1,042,047	987,582	788,097	830,735	
Local Revenue						
8660	Interest	7,789	7,789	7,789	7,789	
8699	All Other Local Revenue	6,378	6,378	6,378	6,378	
SUBTOTAL - Local Revenue		14,167	14,167	14,167	14,167	
Fundraising and Grants						
8801	Donations - Parents	33,000	84,500	84,500	84,500	
8802	Donations - Private	5,000	5,500	4,000	4,000	
8803	Fundraising	15,000	10,000	10,000	10,000	
SUBTOTAL - Fundraising and Grants		53,000	100,000	98,500	98,500	
TOTAL REVENUE		2,855,379	2,832,185	2,869,383	2,931,576	

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		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	456,957	452,497	471,547	480,778	
1103	Teacher - Substitute Pay	40,720	-	-	-	
1148	Teacher - Special Ed	72,900	76,000	77,520	79,070	
1150	Teacher - Specialist	250	-	-	-	
1200	Certificated Pupil Support Salaries	65,000	66,875	68,212	69,576	
1300	Certificated Supervisor & Administrator Salaries	110,000	115,000	122,300	124,646	
1930	Other Cert - Counselor	99,250	80,212	81,816	83,453	
SUBTOTAL - Certificated Salaries		845,077	790,584	821,395	837,523	
Classified Salaries						
2100	Classified Instructional Aide Salaries	192,136	207,928	212,087	216,329	
2200	Classified Support Salaries	162,462	121,957	124,396	126,884	
2300	Classified Supervisor & Administrator Salaries	75,750	84,339	86,026	87,746	
2400	Classified Clerical & Office Salaries	85,800	89,400	91,188	93,012	
2905	Other Classified - After School	62,582	59,136	60,319	61,525	
2930	Maintenance/Grounds/Janitorial	79,552	94,455	96,344	98,271	
SUBTOTAL - Classified Salaries		658,281	657,215	670,359	683,766	
Employee Benefits						
3100	STRS	153,594	147,865	150,823	153,839	
3300	OASDI-Medicare-Alternative	65,149	62,758	65,161	66,441	
3400	Health & Welfare Benefits	124,000	120,185	126,194	132,504	
3500	Unemployment Insurance	15,067	20,072	14,154	14,165	
3600	Workers Comp Insurance	15,034	22,730	14,918	15,213	
SUBTOTAL - Employee Benefits		372,844	373,611	371,249	382,162	
Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	16,438	18,000	18,360	18,727	
4200	Books & Other Reference Materials	3,463	3,000	3,060	3,121	
4320	Educational Software	8,058	8,058	8,219	8,384	
4325	Instructional Materials & Supplies	-	5,000	5,100	5,202	
4330	Office Supplies	5,992	6,000	6,120	6,242	
4345	Non Instructional Materials & Supplies	15,786	25,837	2,040	2,081	
4410	Classroom Furniture, Equipment & Supplies	23,410	23,500	23,970	24,449	
4420	Computers: individual items less than \$5k	-	2,000	2,040	2,081	
4430	Non Classroom Related Furniture, Equipment & Supplies	24,310	13,500	7,140	7,283	
4710	Student Food Services	60,912	55,647	62,245	61,850	
4720	Other Food	1,040	1,040	1,061	1,082	
SUBTOTAL - Books and Supplies		159,409	161,582	139,355	140,502	
Services & Other Operating Expenses						
5300	Dues & Memberships	4,457	4,216	4,714	4,682	
5310	Subscriptions	101	-	-	-	
5400	Insurance	50,000	51,626	52,659	53,712	
5450	Flood Insurance	48,000	48,000	48,960	49,939	
5510	Utilities - Gas and Electric	33,108	32,792	36,821	36,725	

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5515	Janitorial, Gardening Services & Supplies	15,000	20,000	20,400	20,808	
5520	Security	2,500	2,500	2,550	2,601	
5525	Utilities - Waste	6,197	6,500	6,630	6,763	
5530	Utilities - Water	14,000	15,000	15,300	15,606	
5615	Repairs and Maintenance - Building	17,700	14,700	14,994	15,294	
5803	Accounting Fees	11,550	11,550	11,781	12,017	
5809	Banking Fees	300	300	306	312	
5812	Business Services	146,508	140,353	141,900	144,969	
5820	Consultants - Non Instructional - Custom 1	52,219	76,800	53,346	28,403	
5824	District Oversight Fees	14,846	15,058	17,620	17,836	
5836	Fingerprinting	1,693	1,396	1,424	1,453	
5843	Interest - Loans Less than 1 Year	1,000	5,000	5,100	5,202	
5845	Legal Fees	68,760	60,000	45,000	15,300	
5851	Marketing and Student Recruiting	6,500	5,000	5,100	5,202	
5857	Payroll Fees	5,496	5,120	5,222	5,327	
5860	Printing and Reproduction	3,553	3,500	3,570	3,641	
5861	Prior Yr Exp (not accrued	6,859	-	-	-	
5863	Professional Development	16,302	15,000	15,300	15,606	
5869	Special Education Contract Instructors	53,485	65,000	72,675	72,178	
5875	Staff Recruiting	1,228	1,228	1,253	1,278	
5877	Student Activities	4,162	4,162	4,245	4,330	
5880	Student Health Services	1,455	1,363	1,524	1,514	
5881	Student Information System	25,961	27,845	28,402	28,970	
5887	Technology Services	6,095	6,000	6,120	6,242	
5905	Communications - Cell Phones	995	1,300	1,326	1,353	
5915	Postage and Delivery	537	468	523	520	
5920	Communications - Telephone & Fax	11,500	11,730	11,965	12,204	
	SUBTOTAL - Services & Other Operating Exp.	632,067	653,508	636,730	589,984	
Depreciation Expense						
6900	Depreciation	141,262	132,411	124,782	114,782	
	SUBTOTAL - Depreciation Expense	141,262	132,411	124,782	114,782	
Other Outflows & Amortization						
7438	Long term debt - Interest	30,000	21,000	18,000	15,000	
	SUBTOTAL - Other Outflows & Amortization	30,000	21,000	18,000	15,000	
TOTAL EXPENSES		2,838,940	2,789,911	2,781,870	2,763,720	

Shanel Valley Academy Main Campus

2025-26

As of May FY2026

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Driver/ Rate Type
Revenues and related expenses					
Statewide LCFF Assumptions					
LCFF COLA	2.30%	4.31%	3.30%	3.09%	
TK-3 LCFF Base	10,256	10,698	11,051	11,392	
4-6 LCFF Base	10,411	10,860	11,218	11,565	
7-8 LCFF Base	10,719	11,181	11,550	11,907	
9-12 LCFF Base	12,423	12,958	13,386	13,800	
TK-3 Gr Span Adj	1,067	1,113	1,149	1,185	
9-12 Gr Span Adj	323	337	348	359	
School LCFF Assumptions					
LCFF per ADA	14,916	15,397	16,429	17,072	
ILPT per ADA	3,303	3,303	3,303	3,303	
Supplemental & Concentration Funding	311,703	334,957	415,002	418,420	
Unduplicated Pupil % (3 year avg)	75.57%	77.34%	80.80%	80.85%	
District UPP	80.45%	80.45%	80.45%	80.45%	
Other Federal and State Revenues					
EDCOE SELPA Federal Rate	160.99	145.00	145.00	145.00	Prior Year Enrollment
EDCOE SELPA State Rate	917.53	1,340.00	1,340.00	1,340.00	ADA
LAUSD SPED Federal Rate	263.39	263.39	263.39	263.39	ADA
LAUSD SPED State Rate	965.55	1,340.00	1,340.00	1,340.00	ADA
Other SELPA Fed	0	0.00	0.00	0.00	PY ADA
Other SELPA State	95,306	1,340.00	1,340.00	1,340.00	Flat Rate (R)
SPED Mental Health State Rate	85	87.18	89.85	92.85	
Mandated Cost Reimbursements: K-8	20.52	21.11	21.81	22.48	Prior Year Enrollment
Mandated Cost Reimbursements: 9-12	58.21	59.88	61.86	63.77	Prior Year Enrollment
One Time Funding	0.00	0.00	0.00	0.00	Prior Year Enrollment
State Lottery Unrestricted	190.00	190.00	190.00	190.00	P-A ADA
State Lottery Restricted	82.00	82.00	82.00	82.00	P-A ADA
Absence Factor	1.04	1.04	1.04	1.04	Multiplier to state lottery rates
SB740 maximum per ADA	1,468.96	1,511.12	1,560.99	1,609.22	ADA
SB740 Lease & ADA Default Proration	90%	90%	90%	90%	
SB740 Other Costs Default Proration	0%	0%	0%	0%	
ELOP Rate 1	2,750	2,750	2,750	2,750	

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2025-26

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	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Driver/ Rate Type
ELOP Rate 2	1,577	1,800	1,800	1,800	
AMS Enrollment Rate	124	124	124	124	
AMS FRPM Rate	84	84	84	84	
Fees					
Authorizer Fees	1.00%	1.00%			% of LCFF
Special Education Encroachment Fees	0.00	0.00			CY ADA

Payroll					
Annual Pay Increase					
Teacher		2.00%	2.00%	2.00%	
Other Certificated		2.00%	2.00%	2.00%	
Classified		2.00%	2.00%	2.00%	
Benefits					
STRS	19.10%	19.10%	19.10%	19.10%	% of eligible payroll
PERS	26.81%	26.40%	26.80%	25.90%	% of eligible payroll
PARS	3.75%	3.75%	3.75%	3.75%	% of eligible payroll
Social Security	6.20%	6.20%	6.20%	6.20%	% of eligible payroll
Medicare	1.45%	1.45%	1.45%	1.45%	% of total payroll
Health & Welfare Benefits					Annual rate per employee
Health Plan	\$9,538	\$10,015	\$10,516	\$11,042	
H&W average annual increase	-30.00%	5.00%	5.00%	5.00%	
In Lieu Medical Stipend		\$0	\$0	\$0	Annual stipend
FUTA Exempt Status					
FUTA %	0.60%	0.60%	0.60%	0.60%	% of eligible payroll
FUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	
SUTA %	5.00%	7.39%	5.00%	5.00%	% of eligible payroll
SUTA Tax Base	\$7,000	\$7,000	\$7,000	\$7,000	
ETT (part of SUTA)	\$7	\$7	\$7	\$7	Annual rate per employee
Workers Comp	1.00%	1.57%	1.00%	1.00%	% of total payroll