

of months remaining in FY

12 11 10 9 8 7 6 5 4 3 2 1
 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1
 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1

	2015-16													FORECAST	Budget Variance	
	Budget	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Accrual	Jul-15 - Jun-16	Better / (Worse)
1110 Teachers' Salaries	326,940	-	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	320,606	6,334
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teacher Salaries - Substitute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Salaries - Stipend/Extra Duty	15,150	9,080	-	-	-	-	3,750	-	-	-	-	-	3,750	16,580	(1,430)	
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Certificated Supervisor and Administrator Salaries	97,181	13,890	7,708	7,708	7,708	7,708	7,708	7,708	7,708	7,708	7,708	7,708	7,708	98,681	(1,500)	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	439,271	22,970	36,854	36,854	36,854	36,854	40,604	36,854	36,854	36,854	36,854	36,854	40,604	435,868	3,404	
2000 - Classified Salaries																
2100 Instructional Aide Salaries	31,350	-	4,099	4,348	4,419	4,312	4,099	4,063	4,312	4,312	4,241	4,419	4,490	47,114	(15,764)	
2200 Classified Support Salaries (Maintenance, Food)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Supervisor and Administrator Salaries	2,243	2,243	-	-	-	-	-	-	-	-	-	-	-	2,243	-	
2400 Clerical/Technical/Office Staff Salaries	66,110	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	66,685	(575)	
2900 Other Classified Salaries (Supervision, After School)	25,080	-	1,186	1,824	2,006	1,733	1,186	1,094	1,733	1,733	1,550	2,006	2,189	18,240	6,840	
Total 2000 - Classified Salaries	124,783	7,800	10,841	11,729	11,982	11,602	10,841	10,715	11,602	11,602	11,348	11,982	12,236	134,282	(9,498)	
3000 - Employee Benefits																
3111 STRS - State Teachers Retirement System	47,134	2,465	3,954	3,954	3,954	3,954	4,357	3,954	3,954	3,954	3,954	3,954	4,357	46,769	365	
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	7,737	484	672	727	743	719	672	664	719	719	704	743	759	8,325	(589)	
3331 MED - Medicare	8,179	446	692	704	708	703	746	690	703	703	699	708	766	8,267	(88)	
3401 H&W - Health & Welfare	124,927	5,500	5,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	86,000	38,927	
3501 SUI - State Unemployment Insurance	282	15	24	24	24	24	26	24	24	24	24	24	26	285	(3)	
3601 Workers' Compensation	11,281	625	208	208	208	208	208	208	208	208	208	208	208	2,500	8,781	
3901 403B	3,744	234	325	352	359	348	325	321	348	348	340	359	367	4,028	(285)	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 - Employee Benefits	203,283	9,769	11,376	13,471	13,498	13,457	13,834	13,362	13,457	13,457	13,430	13,289	13,775	156,175	47,108	
4000 - Supplies																
4110 Approved Textbooks and Core Curriculum Materials	81,500	25,833	25,833	25,833	-	-	-	-	-	-	-	-	-	77,500	4,000	
4210 Books and Other Reference Materials	14,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	3,000	11,000	
4310 Student Materials	44,049	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	35,503	8,546	
4350 Office Supplies	10,000	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	
4370 Custodial Supplies	4,000	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	
4390 Other Supplies	33,700	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	13,840	19,860	
4400 Non Capitalized Equipment	159,850	31,067	31,067	31,067	-	-	-	-	-	-	-	-	-	93,200	66,650	
4700 Food and Food Supplies	75,909	-	-	4,298	4,836	4,298	5,373	5,104	4,836	3,761	4,030	5,373	4,836	46,744	29,165	
Total 4000 - Supplies	423,008	62,595	62,595	66,894	9,531	8,994	10,068	9,799	9,531	8,456	8,725	10,068	9,531	276,787	146,221	
5000 - Operating Services																
5200 Travel and Conferences	13,000	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000	-	
5300 Dues and Memberships	23,550	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	23,365	185	
5450 General Insurance	9,000	1,000	333	333	333	333	333	333	333	333	333	(0)	-	4,000	5,000	
5500 Operation and Housekeeping Services	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	
5610 Rent - Facilities / Buildings / Space	61,000	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	49,892	11,108	
5620 Equipment Lease	10,000	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	15,463	(5,463)	
5630 Vendor Repairs	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
5812 Field Trips/Pupil Transportation	7,000	491	491	491	491	491	491	491	491	491	491	491	491	5,890	1,110	
5820 Legal / Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5830 Advertisement / Recruitment	12,000	833	833	833	833	833	833	833	833	833	833	833	833	10,000	2,000	

YPI Valley Public Charter School

2015-16 Cash Flow Forecast

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Actuals as of 6/30/2015

of months remaining in FY

12 11 10 9 8 7 6 5 4 3 2 1
 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1
 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1

	2015-16													FORECAST		Budget Variance Better / (Worse)
	Budget	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Accrual	Jul-15 - Jun-16	
5850 Non Instructional Consultants	53,743	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	4,229	50,743	3,000
5851 Instructional Consultants	37,048	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	2,462	29,548	7,500
5853 ExED	10,000	833	833	833	833	833	833	833	833	833	833	833	833	833	10,000	-
5890 Other Fees / Bank Charges /Credit Card Fees	5,000	417	417	417	417	417	417	417	417	417	417	417	417	5,000	-	
5891 CSC Factoring Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5896 Special Ed Fair Share (LAUSD)	14,409	545	1,090	727	727	727	727	3,029	505	252	252	252	-	252	9,087	5,322
5897 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	10,000	833	833	833	833	833	833	833	833	833	833	833	833	10,000	-	
Total 5000 · Operating Services	278,750	20,120	19,999	19,635	19,635	19,635	19,635	21,937	19,413	19,161	19,161	18,828	18,575	252	235,988	42,762
6000 · Capital Outlay																
6900 Depreciation Expense	-	-	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	16,042	(16,042)
Total 6000 · Capital Outlay	-	-	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	-	16,042	(16,042)
7000 · Other Outgo																
7299 District Oversight Fee	9,891	59	118	79	2,021	79	79	1,288	55	492	522	492	465	522	6,272	3,618
7311 Indirect Costs	128,258	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	81,005	47,253
7438 Debt Service - Interest	-	-	-	111	111	111	111	111	111	-	-	-	-	-	668	(668)
Total 7000 · Other Outgo	138,148	6,809	6,869	6,940	8,883	6,940	6,940	8,150	6,916	7,243	7,273	7,243	7,216	522	87,945	50,204
TOTAL EXPENSE	1,607,244	130,064	149,992	156,981	101,842	98,941	103,382	102,276	99,232	98,232	98,250	99,723	103,395	775	1,343,086	264,158
NET INCOME	168,742	128,568	68,776	(145,054)	104,352	(87,014)	(87,159)	35,402	(82,741)	131,676	(37,460)	(42,057)	(49,564)	202,708	140,431	(28,311)
Beginning Cash Balance	42,032	204,311	572,623	353,853	201,924	299,401	205,512	111,479	140,006	50,390	183,525	147,523	106,924	98,818	204,311	162,279
Cash Flow from Operating Activities																
Net Income	168,742	128,568	68,776	(145,054)	104,352	(87,014)	(87,159)	35,402	(82,741)	131,676	(37,460)	(42,057)	(49,564)	202,708	140,431	(28,311)
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Year Accounts Receivable	(157,940)	-	-	-	-	-	-	-	-	-	-	-	-	(203,483)	(203,483)	(45,542)
Change in Due from	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Accounts Payable	1,223	(10,257)	-	-	-	-	-	-	-	-	-	-	40,000	775	30,518	29,295
Change in Due to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	-	(201,503)	-	-	-	-	-	-	-	-	-	-	-	(201,503)	(201,503)
Depreciation Expense	-	-	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	16,042	16,042	
Cash Flow from Investing Activities																
Capital Expenditures	-	-	(87,500)	-	-	-	-	-	-	-	-	-	-	-	(87,500)	(87,500)
Cash Flow from Financing Activities																
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-
Use - Loans	(100,000)	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	-	-	-	-	-	(49,998)	50,002
Ending Cash Balance	204,056	572,623	353,853	201,924	299,401	205,512	111,479	140,006	50,390	183,525	147,523	106,924	98,818	98,818	98,818	(105,239)