BERT CORONA CHARTER SCHOOL
2017-18 Cash Flow Forecast
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Actuals as of 9/30/2017

	2017-18	ACTUAL	ACTUAL	ACTUAL										FORECAST	Budget Variance	
# 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-2	P-1	P-1	P-1	P-1	P-1			
	Budget	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Accrual	Jul-17 - Jun-18	Better / (Worse)	% Better / (Worse)
2 - State Apportionment Schedule, No Deferrals, Paid on a Lag		0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%			
1 - District Apportionment Schedule, Paid on Time		6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0			
# of School Days in Month		0	16	21	19	15	11	15	19	21	14	22	7		180		
Enrollment	373														370	(3)	-1%
Unduplicated Count of Low Income, EL, Foster Youth	312														309	(3)	-1%
ADA	359.95														357.71	(2)	
Income																	
8011-8096 · Local Control Funding Formula Revenue																	
8011 Local Control Funding Formula	2,170,926	-	108,833	108,833	195,571	195,571	195,571	195,571	195,571	195,911	195,911	195,911	195,911	191,542	2,170,709	(217)	0%
8012 Education Protection Account	484,252	-	-	-	117,290	-	-	117,290	-	-	117,624	-	-	116,458	468,664	(15,588)	-3%
8096 In Lieu of Property Taxes	742,926	45,654	91,308	60,872	59,127	59,127	59,127	59,127	101,816	50,908	50,908	50,908	50,908	(1,486)	738,303	(4,623)	-1%
Total 8011-8096 · Local Control Funding Formula Revenue	**3,398,105**	**45,654**	**200,141**	**169,705**	**371,989**	**254,698**	**254,698**	**371,989**	**297,387**	**246,819**	**364,443**	**246,819**	**246,819**	**306,514**	**3,377,676**	(20,429)	-1%
8100-8299 · Other Federal Income																	
8181 Federal Special Education (IDEA)	69,416	4,211	8,422	5,615	5,608	5,608	5,608	5,608	9,830	4,915	4,915	4,915	4,915	(141)	70,029	613	1%
8220 Child Nutrition Programs - Federal	265,567	-	-	-	-	28,568	34,136	32,199	25,420	18,642	25,420	32,199	35,589	72,872	305,044	39,477	15%
8291 Title I, A Basic Grants Low-Income	132,265	-	-	-	-	-	-	33,745	-	-	33,745	-	-	67,490	134,979	2,714	2%
8292 Title II, A Teacher Quality	1,603	-	-	-	-	-	-	4,243	-	-	4,243	-	-	8,486	16,971	15,368	958%
8294 Title III, Limited English Proficiency	9,143	-	-	-	-	-	-	2,286	-	-	2,286	-	-	4,571	9,143	-	
8296 Title V, B Charter Schools Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 All Other Federal Revenue	2,927,112	(308,425)	-	1,011,458	246,759	246,759	246,759	246,759	246,759	246,759	246,759	246,759	246,759	37,245	2,961,112	34,000	1%
Total 8100-8299 · Other Federal Income	**3,405,107**	**(304,213)**	**8,422**	**1,017,073**	**252,368**	**280,935**	**286,503**	**324,840**	**282,009**	**270,316**	**317,368**	**283,873**	**287,263**	**190,522**	**3,497,278**	92,171	3%
8300-8599 · Other State Income																	
8311 Special Ed - AB602	202,695	12,307	24,614	16,410	16,391	16,391	16,391	16,391	28,728	14,364	14,364	14,364	14,364	(412)	204,667	1,972	1%
8520 Child Nutrition - State	20,447	-	-	-	-	2,296	2,731	2,582	2,038	1,495	2,038	2,582	2,854	5,843	24,459	4,012	20%
8550 Mandate Block Grant	57,012	-	-	-	-	-	23,240	17,546	-	17,546	-	-	-	-	58,333	1,321	2%
8560 State Lottery Revenue	68,031	-	-	-	-	-	-	17,343	-	-	17,343	-	-	34,685	69,371	1,340	2%
8591 SB740	310,800	-	-	-	-	77,915	-	-	-	-	155,829	-	-	77,915	311,658	858	0%
8599 All Other State Revenues	150,000	-	-	-	-	97,500	-	-	-	-	37,500	-	-	15,000	150,000	-	
Total 8300-8599 · Other State Income	**808,984**	**12,307**	**24,614**	**16,410**	**16,391**	**194,102**	**42,362**	**53,862**	**30,767**	**33,405**	**227,074**	**16,946**	**17,218**	**133,031**	**818,489**	9,505	1%
8600-8799 · Other Income-Local																	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest / Dividend Income	-	27	26	54	54	54	54	54	54	54	54	54	54		590	590	100%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-											-	-	
8670 In Kind Donation	-	-	-	-											-	-	
8690 All Other Local Revenue	35,326	-	5,977	505	3,729	2,944	2,159	2,944	3,729	4,121	2,748	4,318	1,374	-	34,546	(780)	-2%
8698 Grants	10,000	-	-	4,000	4,000										8,000	(2,000)	-20%
8699 Fundraising	20,000	-	-	-						10,000				-	10,000	(10,000)	-50%
8792 Transfers of Apportionments - Special Ed	-	-	-	-											-	-	
Total 8600-8799 · Other Income-Local	**65,326**	**27**	**6,003**	**4,558**	**7,782**	**2,997**	**2,212**	**2,997**	**3,782**	**14,175**	**2,801**	**4,371**	**1,427**	**-**	**53,136**	(12,190)	-19%
Prior Year Adjustments																	
8019 Local Control Funding Formula - Prior Year	-	-	-	-											-	-	
8999 Other Prior Year Adjustments	-	(120)	-	380											**260**	260	100%
Total Prior Year Adjustments	**-**	**(120)**	**-**	**380**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**260**	260	100%
TOTAL INCOME	**7,677,521**	**(246,345)**	**239,181**	**1,208,125**	**648,530**	**732,733**	**585,776**	**753,688**	**613,946**	**564,715**	**911,687**	**552,010**	**552,727**	**630,067**	**7,746,838**	69,317	1%
Expense																	
1000 · Certificated Salaries																	
1110 Teachers' Salaries	1,093,473	15,945	97,530	91,750	99,407	99,407	99,407	99,407	99,407	99,407	99,407	99,407	99,407		1,099,885	(6,411)	1%
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	

BERT CORONA CHARTER SCHOOL

2017-18 Cash Flow Forecast

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Actuals as of 9/30/2017

	2017-18	ACTUAL	ACTUAL	ACTUAL											FORECAST	Budget Variance	
# 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-2	P-1	P-1	P-1	P-1	P-1				
	Budget	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Accrual	Jul-17 - Jun-18	Better / (Worse)	% Better / (Worse)
1170 Teacher Salaries - Substitute	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
1175 Teachers' Salaries - Stipend/Extra Duty	32,850	1,251	5,850	-	-	-	9,324	-	-	-	-	-	16,425		32,850	-	
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
1300 Certificated Supervisor and Administrator Salaries	112,913	6,764	9,953	9,953	9,409	9,409	9,409	9,409	9,409	9,409	9,409	9,409	9,409		111,355	1,558	-1%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 1000 · Certificated Salaries	**1,239,236**	**23,960**	**113,333**	**101,703**	**108,816**	**108,816**	**118,140**	**108,816**	**108,816**	**108,816**	**108,816**	**108,816**	**125,241**	**-**	**1,244,089**	(4,853)	0%
2000 · Classified Salaries																	
2100 Instructional Aide Salaries	254,540	2,424	25,924	27,263	26,596	24,094	19,091	18,257	24,094	24,094	22,427	26,596	26,468		267,329	(12,789)	5%
2200 Classified Support Salaries (Maintenance, Food)	30,653	2,235	3,668	3,295	2,554	2,554	2,554	2,554	2,554	2,554	2,554	2,554	2,554		32,187	(1,534)	5%
2300 Classified Supervisor and Administrator Salaries	103,312	9,155	9,155	9,155	8,609	8,609	8,609	8,609	8,609	8,609	8,609	8,609	8,609		104,948	(1,636)	2%
2400 Clerical/Technical/Office Staff Salaries	237,586	14,028	21,612	19,460	22,835	21,127	17,712	17,143	21,127	21,127	19,989	22,835	23,973		242,966	(5,380)	2%
2900 Other Classified Salaries (Supervision, After School)	41,998	1,020	825	3,400	4,620	3,990	2,730	2,520	3,990	3,990	3,570	4,620	5,040		40,313	1,685	-4%
Total 2000 · Classified Salaries	**668,089**	**28,862**	**61,184**	**62,572**	**65,214**	**60,375**	**50,697**	**49,083**	**60,375**	**60,375**	**57,149**	**65,214**	**66,645**	**-**	**687,744**	(19,655)	3%
3000 · Employee Benefits																	
3111 STRS - State Teachers Retirement System	178,822	3,411	17,300	16,757	15,702	15,702	17,048	15,702	15,702	15,702	15,702	15,702	18,072		182,503	(3,681)	2%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-											-	-	
3311 OASDI - Social Security	41,422	2,109	3,391	2,970	4,043	3,743	3,143	3,043	3,743	3,743	3,543	4,043	4,132		41,649	(228)	1%
3331 MED - Medicare	27,656	842	2,526	2,381	2,523	2,453	2,448	2,290	2,453	2,453	2,406	2,523	2,782		28,082	(426)	2%
3401 H&W - Health & Welfare	365,000	34,495	25,638	27,698	27,393	28,992	28,992	28,992	28,992	28,992	28,992	28,992	28,992		347,160	17,840	-5%
3501 SUI - State Unemployment Insurance	954	29	87	82	87	85	84	79	85	85	83	87	96		969	(15)	2%
3601 Workers' Compensation	25,827	-	7,434	9,342	1,858	1,858	1,858	1,858	1,858	1,858	1,858				29,785	(3,958)	15%
3901 403B	6,681	435	739	542	652	604	507	491	604	604	571	652	666		7,067	(386)	6%
3902 Other Benefits	-	75	-	189	189	189	189	189	189	189	189	189	189		1,970	(1,970)	100%
Total 3000 · Employee Benefits	**646,361**	**41,397**	**57,116**	**59,961**	**52,448**	**53,627**	**54,270**	**52,645**	**53,627**	**53,627**	**53,346**	**52,189**	**54,930**	**-**	**639,184**	7,178	-1%
4000 · Supplies																	
4110 Approved Textbooks and Core Curriculum Materials	4,000	-	-	11,667	297	297	297	297	297	297	297	297	297		14,344	(10,344)	259%
4210 Books and Other Reference Materials	8,000	3,457	3,321	8,150	8	8	8	8	8	8	8	8	8		15,000	(7,000)	88%
4310 Student Materials	148,492	6,976	11,236	19,933	12,261	12,261	12,261	12,261	12,261	12,261	12,261	12,261	12,261		148,492	-	
4350 Office Supplies	32,000	-	1,555	12,317	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014		32,000	-	
4370 Custodial Supplies	17,000	15	245	3,698	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449	1,449		17,000	-	
4390 Other Supplies	212,140	833	15,088	17,023	19,355	19,355	19,355	19,355	19,355	19,355	19,355	19,355	19,355		207,140	5,000	-2%
4400 Non Capitalized Equipment	143,000	1,542	763	22,428	13,141	13,141	13,141	13,141	13,141	13,141	13,141	13,141	13,141		143,000	-	
4700 Food and Food Supplies	362,841	-	5,679	36,722	39,220	39,458	31,151	22,844	31,151	39,458	43,611	29,074	45,688	14,537	378,591	(15,751)	4%
Total 4000 · Supplies	**927,473**	**12,823**	**37,887**	**131,937**	**87,746**	**87,983**	**79,676**	**71,369**	**79,676**	**87,983**	**92,137**	**77,600**	**94,213**	**14,537**	**955,567**	(28,095)	3%
5000 · Operating Services																	
5200 Travel and Conferences	108,710	2,193	1,575	5,615	11,036	11,036	11,036	11,036	11,036	11,036	11,036	11,036	11,036		108,710	-	
5300 Dues and Memberships	2,650	819	74	2,100											2,993	(343)	13%
5450 General Insurance	30,184	-	7,520	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	3,690	3,690		29,941	243	-1%
5500 Operation and Housekeeping Services	135,154	-	6,895	7,332	13,436	13,436	13,436	13,436	13,436	13,436	13,436	13,436	13,436		135,154	-	
5610 Rent - Facilities / Buildings / Space	114,000	18,000	9,000	9,800	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578		114,000	-	
5620 Equipment Lease	40,057	1,300	3,298	1,953	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723		40,057	-	
5630 Vendor Repairs	180,560	68,464	(68,417)	8,025	7,165	7,165	7,165	7,165	7,165	7,165	7,165	7,165	7,165		72,560	108,000	-60%
5812 Field Trips/Pupil Transportation	130,100	1,400	894	7,793	13,335	13,335	13,335	13,335	13,335	13,335	13,335	13,335	13,335		130,100	-	
5820 Legal / Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5830 Advertisement / Recruitment	3,000	-	-	-	333	333	333	333	333	333	333	333	333		3,000	-	
5850 Non Instructional Consultants	2,307,220	(201,285)	413,754	667,162	158,621	158,621	158,621	158,621	158,621	158,621	158,621	158,621	158,621		2,307,220	-	
5851 Instructional Consultants	275,960	-	813	27,192	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551		275,960	-	
5853 ExED	6,000	500	500	500	500	500	500	500	500	500	500	500	500		6,000	-	
5860 Non Instructional Software and Subscriptions	25,949	13,946	14,264	4,122	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846		48,949	(23,000)	89%
5890 Other Fees / Bank Charges /Credit Card Fees	5,054	31	188	200	199	199	199	199	199	199	199	199	199		2,207	2,848	-56%

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Actuals as of 9/30/2017

	2017-18	ACTUAL	ACTUAL	ACTUAL											FORECAST	Budget Variance	
# 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-2	P-1	P-1	P-1	P-1	P-1				
	Budget	**Jul-17**	**Aug-17**	**Sep-17**	**Oct-17**	**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**May-18**	**Jun-18**	**Accrual**	**Jul-17 - Jun-18**	**Better / (Worse)**	**% Better / (Worse)**
5891 Factoring Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5897 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5900 Communications	47,436	3,752	6,070	3,791	3,758	3,758	3,758	3,758	3,758	3,758	3,758	3,758	3,758		47,436	-	
Total 5000 · Operating Services	**3,412,034**	**(90,879)**	**396,426**	**747,465**	**251,962**	**251,962**	**251,962**	**251,962**	**251,962**	**251,962**	**251,962**	**253,772**	**253,772**	**-**	**3,324,287**	87,747	-3%
6000 · Capital Outlay																	
6900 Depreciation Expense	164,687	16,990	21,078	21,643	21,670	22,503	22,486	22,340	22,304	22,304	22,304	22,041	22,041		259,702	(95,015)	58%
Total 6000 · Capital Outlay	**164,687**	**16,990**	**21,078**	**21,643**	**21,670**	**22,503**	**22,486**	**22,340**	**22,304**	**22,304**	**22,304**	**22,041**	**22,041**	**-**	**259,702**	(95,015)	58%
7000 · Other Outgo																	
7221 Transfers to District	54,422	3,304	6,607	4,405	4,395	4,395	4,395	4,395	7,681	3,840	3,840	3,840	3,840	-	54,939	(517)	1%
7299 District Oversight Fee	33,981	1,980	3,959	2,639	3,720	2,547	2,547	3,720	2,974	2,468	3,644	2,468	2,468	(1,358)	33,777	204	-1%
7310 Indirect Costs	426,145	31,984	36,358	31,173	54,547	37,736	36,943	36,811	37,736	37,736	37,472	38,137	38,401		455,035	(28,891)	7%
7438 Debt Service - Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 7000 · Other Outgo	**514,548**	**37,267**	**46,924**	**38,218**	**62,662**	**44,679**	**43,885**	**44,926**	**48,391**	**44,045**	**44,957**	**44,445**	**44,710**	**(1,358)**	**543,751**	(29,203)	6%
TOTAL EXPENSE	**7,572,428**	**70,420**	**733,949**	**1,163,499**	**650,518**	**629,944**	**621,116**	**601,141**	**625,150**	**629,111**	**630,670**	**624,077**	**661,552**	**13,179**	**7,654,325**	(81,896)	1%
NET INCOME	**105,093**	**(316,765)**	**(494,768)**	**44,626**	**(1,988)**	**102,789**	**(35,339)**	**152,547**	**(11,205)**	**(64,396)**	**281,017**	**(72,067)**	**(108,825)**	**616,888**	**92,513**	(12,579)	-12%
Beginning Cash Balance	1,564,676	1,689,773	1,567,468	948,135	1,287,995	1,136,020	1,211,311	1,374,429	1,549,315	1,560,414	1,518,322	1,949,233	1,899,206	2,012,423	1,689,773	125,098	
Cash Flow from Operating Activities																	
Net Income	105,093	(316,765)	(494,768)	44,626	(1,988)	102,789	(35,339)	152,547	(11,205)	(64,396)	281,017	(72,067)	(108,825)	616,888	92,513	(12,579)	
Change in Accounts Receivable	-																
Prior Year Accounts Receivable	605,551	533,104	84,929	159,578	15,854	-	175,971	-		-	-	-	-		969,435	363,884	
Current Year Accounts Receivable	(584,227)													(633,464)	(633,464)	(49,237)	
Change in Due from	-	159,340	(30,266)	(34,000)							127,590				222,665	222,665	
Change in Accounts Payable	(11,223)	(544,415)	(49,011)	189,418	(187,510)								200,000	14,537	(376,981)	(365,759)	
Change in Due to	(5,611)	4,778	1,459	1,733	-	-	-	-	-	-	-	-	-	2,039	10,009	15,620	
Change in Accrued Vacation	-														-	-	
Change in Payroll Liabilities	-	(5,428)	1,565	(178)											(4,041)	(4,041)	
Change in Prepaid Expenditures	-	30,091	(16,872)	(15,458)											(2,239)	(2,239)	
Change in Deposits	-														-	-	
Change in Deferred Revenue	-														-	-	
Depreciation Expense	164,687	16,990	21,078	21,643	21,670	22,503	22,486	22,340	22,304	22,304	22,304	22,041	22,041		259,702	95,015	
Cash Flow from Investing Activities																	
Capital Expenditures	(90,000)	-	(216,452)	(27,502)	-	(50,000)	-	-	-	-	-	-	-		(293,954)	(203,954)	
Cash Flow from Financing Activities																	
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Source - Loans	-	-	79,005	-	-	-	-	-	-	-	-	-	-		79,005	79,005	
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Ending Cash Balance	**1,748,945**	**1,567,468**	**948,135**	**1,287,995**	**1,136,020**	**1,211,311**	**1,374,429**	**1,549,315**	**1,560,414**	**1,518,322**	**1,949,233**	**1,899,206**	**2,012,423**	**2,012,423**	**2,012,423**	263,477	