



California Connections Academy

- Southern California
- Central Valley
- Northern California
- North Bay
- Monterey Bay
- Central Coast

Budget Presentation – FY 2023-24

Revenue Assumptions

- LCFF based on 8.22% COLA
- State SPED based on 8.22% COLA
- Lottery assumed at \$237 per student
- Title funding held constant at last years number
- One-time revenue will vary between schools
- No reduction for Learning Recovery or Arts, Music funding in out-years

Expense Assumptions

- All expenses are based on the prior per ADA average
- Due to ongoing negotiations, all FY23-24 Pearson fees are modeled on the prior-year, as well, *but these are subject to change as the negotiations take place*
- Salaries & Benefits are allocated by ADA

SoCal – Highlights

- FY24 budgeted surplus of \$6.4M (9% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	<u>Budget</u>
Average Enrollment	5114
ADA	5046
Attendance Rate	98.0%
Unduplicated %	51.0%
Revenue per ADA	\$14,707
Expenses per ADA	\$13,426

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	<u>5,149</u>	<u>5,149</u>	<u>5,149</u>
Total ADA	<u>5,045.66</u>	<u>5,045.66</u>	<u>5,045.66</u>
Total Target Base Plus Add-Ons	<u>\$ 57,202,339</u>	<u>\$ 59,457,537</u>	<u>\$ 61,411,226</u>
Average Base per ADA	<u>\$ 11,337</u>	<u>\$ 11,784</u>	<u>\$ 12,171</u>
Total Supplemental Grant	<u>\$ 5,834,639</u>	<u>\$ 6,307,256</u>	<u>\$ 6,514,503</u>
Total LCFF	<u>\$ 63,140,459</u>	<u>\$ 65,872,350</u>	<u>\$ 68,036,826</u>
Total Funding per ADA	<u>\$ 12,514</u>	<u>\$ 13,055</u>	<u>\$ 13,484</u>

SoCal – Revenue & Expense

	Annual/Full Year	
	Budget	
Revenue		
State Aid-Rev Limit	\$	63,140,460
Federal Revenue		4,877,546
Other State Revenue		6,187,889
Other Local Revenue		-
Total Revenue	\$	74,205,895

	Annual/Full Year	
	Budget	
Expenses		
Certificated Salaries	\$	22,876,704
Classified Salaries		537,195
Benefits		8,599,883
Books and Supplies		16,806,936
Subagreement Services		10,052,503
Operations		1,146,212
Facilities		314,009
Professional Services		7,406,486
Depreciation		3,100
Interest		-
Total Expenses	\$	67,743,028

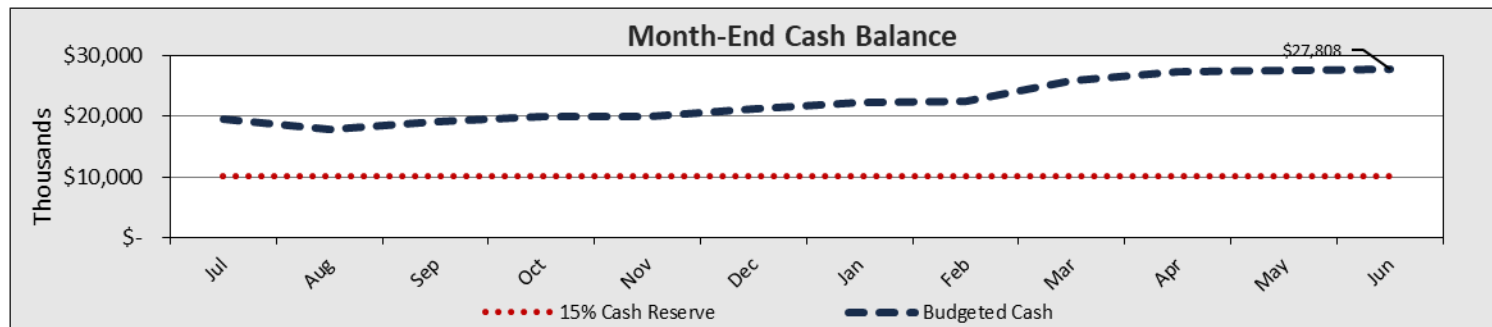
- ESSER III: \$3.2M
- UPK: \$89K
- Total revenue +10% YOY

- 19% increase in certificated and classified salaries (*includes bonuses*)
- 5% increase in Total Benefits year to year
- All other expenses projected in-line with last year's per ADA projected actuals

SoCal – Fund & Cash Balance

	<i>Annual/Full Year</i>
	Budget
Total Surplus(Deficit)	\$ 6,462,867
Beginning Fund Balance	17,718,071
Ending Fund Balance	\$ 24,180,938
<i>As a % of Annual Expenses</i>	<i>35.7%</i>

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Strong cashflow; steadily increasing
- Low point in August, which is normal for how revenue is paid

SoCal – Three Year Forecast

	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	5,149	5,149	5,149
Average Daily Attendance	5,046	5,046	5,046
Total Revenue	\$ 74,205,895	\$ 77,599,454	\$ 78,532,950
Total Expenses	\$ 67,743,028	\$ 70,837,797	\$ 74,032,882
Surplus (Deficit)	\$ 6,462,867	\$ 6,761,657	\$ 4,500,068
	9.5%	9.5%	6.1%
Fund Balance, Beginning of Year	\$ 17,718,071	\$ 24,180,938	\$ 30,942,595
Fund Balance, End of Year	\$ 24,180,938	\$ 30,942,595	\$ 35,442,663
	35.7%	43.7%	47.9%
Cash Flow Adjustments			
Total Change in Cash	7,907,678	7,217,006	4,499,283
Cash, Beginning of Year	24,736,070	32,643,748	39,860,754
Cash, End of Year	\$ 32,643,748	\$ 39,860,754	\$ 44,360,037

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years

Central Valley – Highlights

- FY24 budgeted surplus of \$737K (8% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	Budget
Average Enrollment	654
ADA	644
Attendance Rate	98.0%
Unduplicated %	64.0%
Revenue per ADA	\$15,662
Expenses per ADA	\$14,517

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	<u>656.88</u>	<u>656.88</u>	<u>656.88</u>
Total ADA	<u>643.74</u>	<u>643.74</u>	<u>643.74</u>
Total Target Base Plus Add-Ons	<u>\$ 7,272,674</u>	<u>\$ 7,559,357</u>	<u>\$ 7,807,748</u>
Average Base per ADA	<u>\$ 11,297</u>	<u>\$ 11,743</u>	<u>\$ 12,129</u>
Total Supplemental Grant	<u>\$ 931,339</u>	<u>\$ 999,196</u>	<u>\$ 1,032,028</u>
Total Concentration Grant	<u>\$ 426,870</u>	<u>\$ 544,916</u>	<u>\$ 562,821</u>
Total LCFF	<u>\$ 8,640,773</u>	<u>\$ 9,113,750</u>	<u>\$ 9,413,216</u>
Total Funding per ADA	<u>\$ 13,423</u>	<u>\$ 14,157</u>	<u>\$ 14,623</u>

Central Valley – Revenue & Expense



	Annual/Full Year	
	Budget	
Revenue		
State Aid-Rev Limit	\$	8,640,774
Federal Revenue		662,632
Other State Revenue		779,179
Other Local Revenue		-
Total Revenue	\$	10,082,585

	Annual/Full Year	
	Budget	
Expenses		
Certificated Salaries	\$	2,924,368
Classified Salaries		68,671
Benefits		1,260,007
Books and Supplies		2,559,281
Subagreement Services		1,253,886
Operations		147,945
Facilities		43,000
Professional Services		1,088,250
Depreciation		-
Interest		-
Total Expenses	\$	9,345,407

- ESSER II: \$400k
- Total revenue +10% YOY

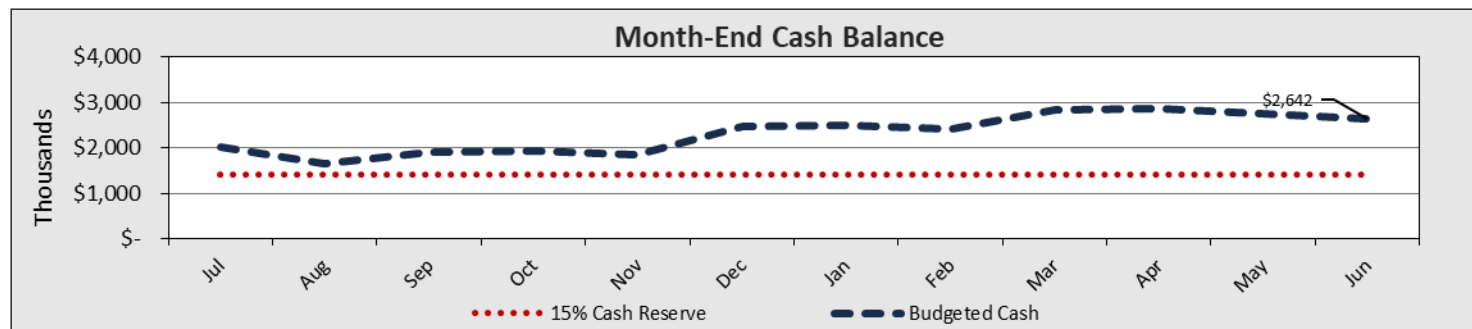
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- 14% increase in certificated and classified salaries (*includes bonuses*)
 - 14% increase in Total Benefits year to year
 - All other expenses projected in-line with last year's per ADA projected actuals



Central Valley – Fund & Cash Balance

	<i>Annual/Full Year</i>
	Budget
Total Surplus(Deficit)	\$ 737,178
Beginning Fund Balance	3,011,132
Ending Fund Balance	<u>\$ 3,748,310</u>
<i>As a % of Annual Expenses</i>	<i>40.1%</i>

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Strong cashflow; steadily increasing
- Low point in August, which is normal for how revenue is paid

Central Valley – Three Year Forecast



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	656.88	656.88	656.88
Average Daily Attendance	643.74	643.74	643.74
Total Revenue	\$ 10,082,585	\$ 11,154,572	\$ 11,165,651
Total Expenses	\$ 9,345,407	\$ 10,075,611	\$ 10,277,824
Surplus (Deficit)	\$ 737,178	\$ 1,078,961	\$ 887,827
Fund Balance, Beginning of Year	\$ 3,011,132	\$ 3,748,310	\$ 4,827,271
Fund Balance, End of Year	\$ 3,748,310	\$ 4,827,271	\$ 5,715,097
	40.1%	47.9%	55.6%
Cash Flow Adjustments			
Total Change in Cash	865,120	891,796	920,457
Cash, Beginning of Year	2,733,959	3,599,079	4,490,875
Cash, End of Year	\$ 3,599,079	\$ 4,490,875	\$ 5,411,332

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years



NorCal – Highlights

- FY24 budgeted surplus of \$1.38M (6% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	Budget
Average Enrollment	1788
ADA	1766
Attendance Rate	98.0%
Unduplicated %	49.1%
Revenue per ADA	\$14,303
Expenses per ADA	\$13,517

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	1,802	1,802	1,802
Total ADA	1,766.29	1,766.29	1,766.29
Total Target Base Plus Add-Ons	\$ 19,970,033	\$ 20,757,346	\$ 21,439,404
Average Base per ADA	\$ 11,306	\$ 11,752	\$ 12,138
Total Supplemental Grant	\$ 1,960,658	\$ 2,136,761	\$ 2,206,972
Total LCFF	\$ 21,974,931	\$ 22,940,091	\$ 23,693,872
Total Funding per ADA	\$ 12,441	\$ 12,988	\$ 13,414

NorCal – Revenue & Expense

Revenue

	Annual/Full Year	
	Budget	
State Aid-Rev Limit	\$	21,974,932
Federal Revenue		1,155,683
Other State Revenue		2,132,029
Other Local Revenue		-
Total Revenue	\$	25,262,643

- ESSER II: \$630K
- Total revenue +10% YOY

Expenses

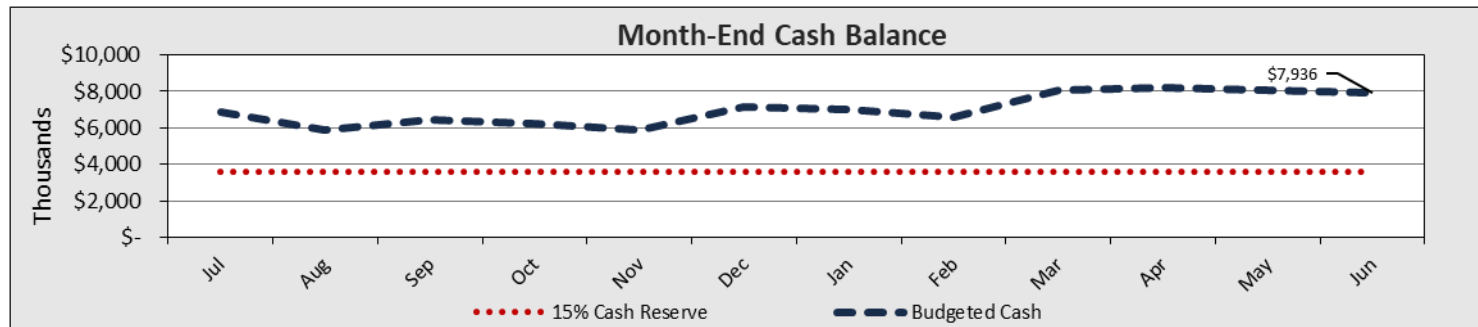
	Annual/Full Year	
	Budget	
Certificated Salaries	\$	7,995,741
Classified Salaries		187,758
Benefits		3,070,351
Books and Supplies		5,990,534
Subagreement Services		3,499,534
Operations		396,400
Facilities		154,055
Professional Services		2,580,445
Depreciation		-
Interest		-
Total Expenses	\$	23,874,817

- 16% increase in certificated and classified salaries (*includes bonuses*)
- 4% increase in Total Benefits year to year
- All other expenses projected in-line with last year's per ADA projected actuals

NorCal – Fund & Cash Balance

	Annual/Full Year
	Budget
Total Surplus(Deficit)	\$ 1,387,826
Beginning Fund Balance	4,634,118
Ending Fund Balance	<u>\$ 6,021,944</u>
<i>As a % of Annual Expenses</i>	25.2%

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Strong cashflow; steadily increasing
- Low point in August, which is normal for how revenue is paid

NorCal – Three Year Forecast

	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
<i>LCFF COLA</i>	8.22%	3.94%	3.29%
<i>Non-LCFF Revenue COLA</i>	n/a	0.00%	0.00%
<i>Expense COLA</i>	2.00%	2.00%	2.00%
<i>Enrollment</i>	1,802	1,802	1,802
<i>Average Daily Attendance</i>	1,766.29	1,766.29	1,766.29
Total Revenue	\$ 25,262,643	\$ 27,008,379	\$ 27,956,708
Total Expenses	\$ 23,874,817	\$ 25,548,450	\$ 26,058,037
Surplus (Deficit)	\$ 1,387,826	\$ 1,459,928	\$ 1,898,671
Fund Balance, Beginning of Year	\$ 4,634,118	\$ 6,021,944	\$ 7,481,873
Fund Balance, End of Year	\$ 6,021,944	\$ 7,481,873	\$ 9,380,544
	25.2%	29.3%	36.0%
Cash Flow Adjustments			
Total Change in Cash	1,661,117	1,400,983	1,747,859
Cash, Beginning of Year	6,274,501	7,935,618	9,336,600
Cash, End of Year	\$ 7,935,618	\$ 9,336,600	\$ 11,084,459

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years

North Bay – Highlights

- FY24 budgeted surplus of \$162K (8% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	Budget
Average Enrollment	141
ADA	139
Attendance Rate	98.0%
Unduplicated %	56.8%
Revenue per ADA	\$14,979
Expenses per ADA	\$13,809

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	142	142	142
Total ADA	138.94	138.94	138.94
Total Target Base Plus Add-Ons	\$ 1,577,708	\$ 1,639,920	\$ 1,693,806
Average Base per ADA	\$ 11,355	\$ 11,803	\$ 12,191
Total Supplemental Grant	\$ 179,165	\$ 195,938	\$ 202,376
Total LCFF	\$ 1,759,867	\$ 1,838,970	\$ 1,899,396
Total Funding per ADA	\$ 12,666	\$ 13,235	\$ 13,670

North Bay – Revenue & Expense

	<i>Annual/Full Year</i>	
	Budget	
Revenue		
State Aid-Rev Limit	\$	1,759,868
Federal Revenue		153,056
Other State Revenue		168,350
Other Local Revenue		-
Total Revenue	\$	2,081,275

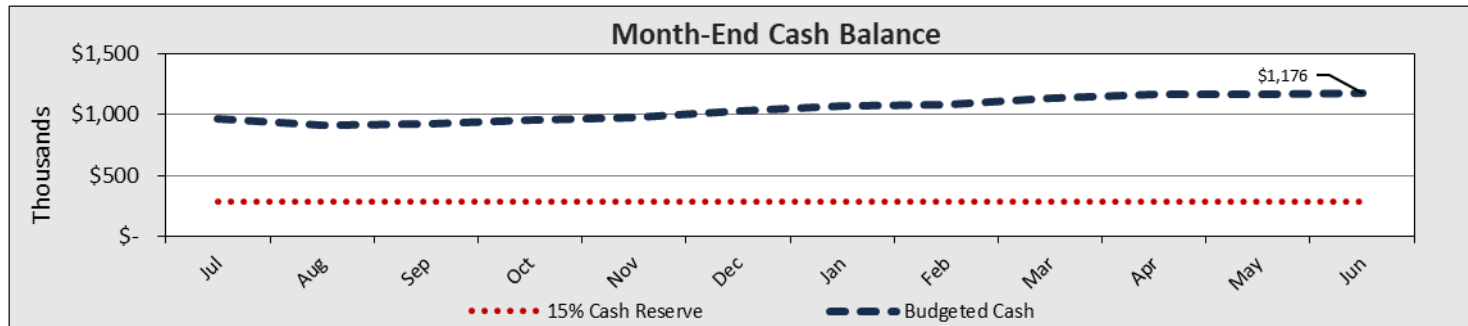
	<i>Annual/Full Year</i>	
	Budget	
Expenses		
Certificated Salaries	\$	629,294
Classified Salaries		14,777
Benefits		292,217
Books and Supplies		444,673
Subagreement Services		244,059
Operations		42,152
Facilities		14,700
Professional Services		236,850
Depreciation		-
Interest		-
Total Expenses	\$	1,918,724

- ESSER II: \$91K
 - Total revenue +.5% YOY
-
- 0% increase in certificated and classified salaries (*includes bonuses*)
 - 2% increase in Total Benefits year to year
 - All other expenses projected in-line with last year's per ADA projected actuals

North Bay – Fund & Cash Balance

	Annual/Full Year
	Budget
Total Surplus(Deficit)	\$ 162,551
Beginning Fund Balance	659,124
Ending Fund Balance	\$ 821,675
<i>As a % of Annual Expenses</i>	<i>42.8%</i>

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Strong cashflow; steadily increasing
- Low point in August, which is normal for how revenue is paid

North Bay – Three Year Forecast

	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	141.78	141.78	141.78
Average Daily Attendance	138.94	138.94	138.94
Total Revenue	\$ 2,081,275	\$ 2,313,126	\$ 2,332,202
Total Expenses	\$ 1,918,724	\$ 2,076,892	\$ 2,118,666
Surplus (Deficit)	\$ 162,551	\$ 236,235	\$ 213,536
Fund Balance, Beginning of Year	\$ 659,124	\$ 821,675	\$ 1,057,909
Fund Balance, End of Year	\$ 821,675	\$ 1,057,909	\$ 1,271,446
	42.8%	50.9%	60.0%
Cash Flow Adjustments			
Total Change in Cash	202,306	209,023	233,589
Cash, Beginning of Year	974,091	1,176,397	1,385,420
Cash, End of Year	\$ 1,176,397	\$ 1,385,420	\$ 1,619,008

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years

Monterey Bay – Highlights

- FY24 budgeted surplus of \$280K (5% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	<u>Budget</u>
Average Enrollment	466
ADA	462
Attendance Rate	98.0%
Unduplicated %	37.1%
Revenue per ADA	\$13,576
Expenses per ADA	\$12,971

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	471	471	471
Total ADA	461.82	461.82	461.82
Total Target Base Plus Add-Ons	\$ 5,248,679	\$ 5,455,632	\$ 5,634,896
Average Base per ADA	\$ 11,365	\$ 11,813	\$ 12,202
Total Supplemental Grant	\$ 389,032	\$ 440,160	\$ 454,623
Total LCFF	\$ 5,652,684	\$ 5,911,355	\$ 6,105,594
Total Funding per ADA	\$ 12,240	\$ 12,800	\$ 13,221

Monterey Bay – Revenue & Expense

	<i>Annual/Full Year</i>
	Budget
Revenue	
State Aid-Rev Limit	\$ 5,652,685
Federal Revenue	57,727
Other State Revenue	559,089
Other Local Revenue	-
Total Revenue	\$ 6,269,501

	<i>Annual/Full Year</i>
	Budget
Expenses	
Certificated Salaries	\$ 2,109,987
Classified Salaries	49,547
Benefits	953,016
Books and Supplies	1,283,017
Subagreement Services	858,869
Operations	96,100
Facilities	35,900
Professional Services	603,580
Depreciation	-
Interest	-
Total Expenses	\$ 5,990,017

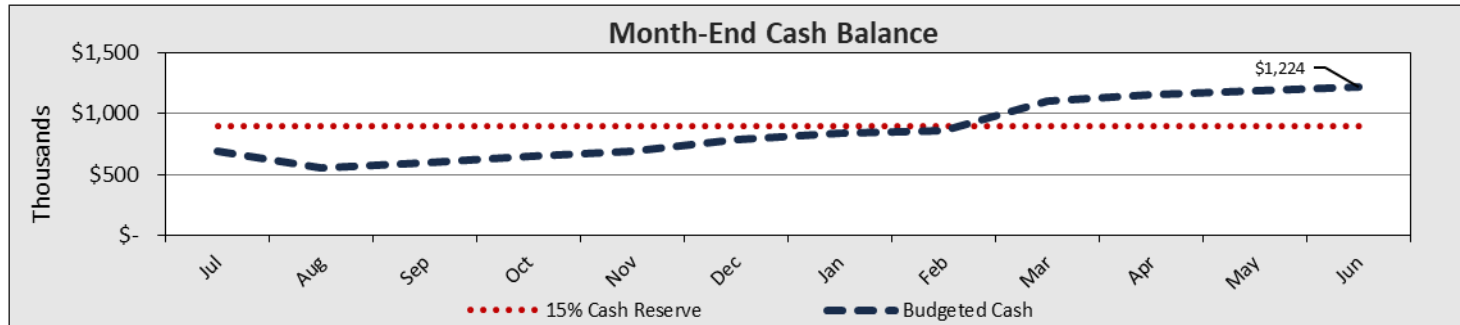
- No major one-time funds in FY24
- Total revenue +12% YOY

-
- 0% increase in certificated and classified salaries (*includes bonuses*)
 - 5% increase in Total Benefits year to year
 - All other expenses projected in-line with last year's per ADA projected actuals

Monterey Bay – Fund & Cash Balance

	<i>Annual/Full Year</i>
	Budget
Total Surplus(Deficit)	\$ 279,484
Beginning Fund Balance	230,726
Ending Fund Balance	\$ 510,210
<i>As a % of Annual Expenses</i>	8.5%

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Steadily increasing; projected to exceed 15% cash reserve by mid-year
- Low point in August, which is normal for how revenue is paid

Monterey Bay – Three Year Forecast



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
<i>LCFF COLA</i>	8.22%	3.94%	3.29%
<i>Non-LCFF Revenue COLA</i>	<i>n/a</i>	0.00%	0.00%
<i>Expense COLA</i>	2.00%	2.00%	2.00%
<i>Enrollment</i>	471	471	471
<i>Average Daily Attendance</i>	461.82	461.82	461.82
Total Revenue	\$ 6,269,501	\$ 6,704,828	\$ 7,117,940
Total Expenses	\$ 5,990,017	\$ 6,457,519	\$ 6,587,206
Surplus (Deficit)	\$ 279,484	\$ 247,309	\$ 530,734
Fund Balance, Beginning of Year	\$ 230,726	\$ 510,210	\$ 757,519
Fund Balance, End of Year	\$ 510,210	\$ 757,519	\$ 1,288,253
	8.5%	11.7%	19.6%
Cash Flow Adjustments			
Total Change in Cash	502,455	217,646	498,772
Cash, Beginning of Year	721,294	1,223,749	1,441,395
Cash, End of Year	\$ 1,223,749	\$ 1,441,395	\$ 1,940,167

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years



Central Coast – Highlights

- FY24 budgeted surplus of \$123K (8% of expenses)
- COLA projected for LCFF and State SPED

Enrollment & Per Pupil Data	
	Budget
Average Enrollment	112
ADA	110
Attendance Rate	98.0%
Unduplicated %	45.3%
Revenue per ADA	\$13,699
Expenses per ADA	\$12,580

Grade level	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Total Enrollment	112	112	112
Total ADA	109.96	109.96	109.96
Total Target Base Plus Add-Ons	\$ 1,246,735	\$ 1,295,876	\$ 1,338,457
Average Base per ADA	\$ 11,338	\$ 11,785	\$ 12,173
Total Supplemental Grant	\$ 112,854	\$ 123,005	\$ 127,046
Total LCFF	\$ 1,359,589	\$ 1,418,881	\$ 1,465,503
Total Funding per ADA	\$ 12,365	\$ 12,904	\$ 13,328

Central Coast – Revenue & Expense



	<i>Annual/Full Year</i>
	Budget
Revenue	
State Aid-Rev Limit	\$ 1,359,590
Federal Revenue	13,745
Other State Revenue	133,005
Other Local Revenue	-
Total Revenue	\$ 1,506,339

	<i>Annual/Full Year</i>
	Budget
Expenses	
Certificated Salaries	\$ 481,225
Classified Salaries	11,300
Benefits	200,476
Books and Supplies	304,698
Subagreement Services	208,122
Operations	31,900
Facilities	7,248
Professional Services	138,310
Depreciation	-
Interest	-
Total Expenses	\$ 1,383,280

- No major one-time funds in FY24

- Total revenue +7% YOY

- 20% increase in certificated and classified salaries (*includes bonuses*)

- 17% increase in Total Benefits year to year

- All other expenses projected in-line with last year's per ADA projected actuals

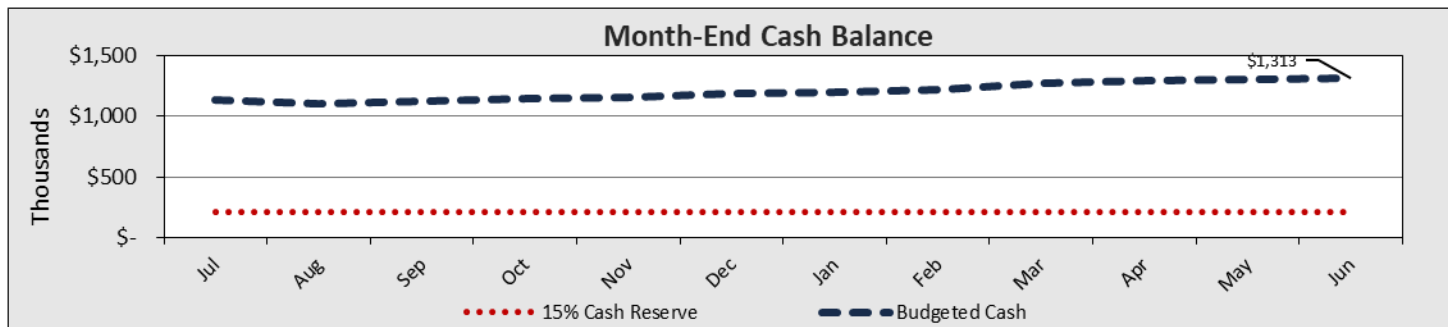


Central Coast – Fund & Cash Balance



	<i>Annual/Full Year</i>
	Budget
Total Surplus(Deficit)	\$ 123,059
Beginning Fund Balance	189,215
Ending Fund Balance	<u>\$ 312,274</u>
<i>As a % of Annual Expenses</i>	22.6%

- Fund balance and surplus within state and authorizer requirements
- Fund balance subject to change in anticipation of the June 2023 financial close



- Strong cash; projected to steadily increase
- Low point in August, which is normal for how revenue is paid



Central Coast – Three Year Forecast

	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	112.20	112.20	112.20
Average Daily Attendance	109.96	109.96	109.96
Total Revenue	\$ 1,506,339	\$ 1,601,935	\$ 1,705,738
Total Expenses	\$ 1,383,280	\$ 1,488,532	\$ 1,518,485
Surplus (Deficit)	\$ 123,060	\$ 113,402	\$ 187,253
Fund Balance, Beginning of Year	\$ 189,215	\$ 312,275	\$ 425,677
Fund Balance, End of Year	\$ 312,275	\$ 425,677	\$ 612,930
	22.6%	28.6%	40.4%
Cash Flow Adjustments			
Total Change in Cash	178,073	105,694	179,050
Cash, Beginning of Year	1,134,591	1,312,664	1,418,358
Cash, End of Year	\$ 1,312,664	\$ 1,418,358	\$ 1,597,408

- Revenue expected to increase every year
- Expenses increase by COLA year-over-year
- Positive surplus and cash balances all three years

California State Budget has some uncertainty

- Additional LCFF revenue is almost a lock
 - Both Governor and Legislature's proposal is at 8.22 COLA
- Large one-time funding is uncertain
 - There are many differing new small one-time programs proposed, but do not match between branches
 - More importantly – the governor and the assembly are proposing reductions in previously approved funding – the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Material Block Grant – but reductions are not uniform
 - Assembly is proposing 10-15% reduction. The Governor's is substantially higher.

SoCal – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA Southern California

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	5,149	5,149	5,149
Average Daily Attendance	5,046	5,046	5,046
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 20,625,581	\$ 23,357,472	\$ 25,521,947
8012 Education Protection Account	1,009,132	1,009,132	1,009,132
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	41,505,746	41,505,746	41,505,746
	<u>63,140,460</u>	<u>65,872,350</u>	<u>68,036,826</u>
Federal Revenue			
8181 Special Education - Entitlement	630,707	630,707	630,707
8290 Title I, Part A - Basic Low Income	795,633	795,633	795,633
8291 Title II, Part A - Teacher Quality	130,167	130,167	130,167
8290 Title IV, Part A	56,105	56,105	56,105
8296 Other Federal Revenue	3,264,934	-	-
	<u>4,877,546</u>	<u>1,612,612</u>	<u>1,612,612</u>
Other State Revenue			
8311 State Special Education	4,477,518	4,477,518	4,477,518
8550 Mandated Cost	172,508	180,000	180,659
8560 State Lottery	1,195,821	1,195,821	1,195,821
8599 Other State Revenue	342,041	4,261,153	3,029,514
	<u>6,187,889</u>	<u>10,114,492</u>	<u>8,883,512</u>
Other Local Revenue			
8689 Other Fees and Contracts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 74,205,895	\$ 77,599,454	\$ 78,532,950
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	18,991,275	19,371,100	19,693,952
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	7,416	7,564	7,690
1200 Pupil Support Salaries	1,462,827	1,492,083	1,516,951
1300 Administrators' Salaries	2,415,186	2,463,490	2,504,548
1900 Other Certificated Salaries	-	-	-
	<u>22,876,704</u>	<u>23,334,238</u>	<u>23,723,142</u>
Classified Salaries			
2100 Instructional Salaries	46,934	47,872	48,670
2200 Support Salaries	75,184	76,688	77,966

FY23-24 Budget CalCA Southern California

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
2300 Classified Administrators' Salaries	351,828	358,864	364,845
2400 Clerical and Office Staff Salaries	63,250	64,515	65,590
2900 Other Classified Salaries	-	-	-
	537,195	547,939	557,071
Benefits			
3101 STRS	3,034,341	3,714,033	4,531,120
3202 PERS	-	-	-
3301 OASDI	23,129	28,310	34,538
3311 Medicare	235,765	288,576	352,063
3401 Health and Welfare	4,862,000	4,959,240	6,050,273
3501 State Unemployment	217,013	217,021	217,070
3601 Workers' Compensation	227,635	278,625	339,923
3901 Other Benefits	-	-	-
	8,599,883	9,485,806	11,524,987
Books and Supplies			
4100 Textbooks and Core Curricula	344,500	351,390	358,418
4200 Books and Other Materials	6,914,823	7,053,119	7,194,182
4302 School Supplies	3,804,737	3,880,832	3,958,448
4305 Software	3,148,884	3,211,862	3,276,099
4310 Office Expense	135,877	138,595	141,366
4311 Business Meals	155,022	158,122	161,285
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	2,303,093	2,349,155	2,396,138
4700 Food Services	-	-	-
	16,806,936	17,143,075	17,485,936
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	5,072,600	5,174,052	5,277,533
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	4,236,338	4,321,065	4,407,486
5107 Instructional Services	743,565	758,436	773,605
	10,052,503	10,253,553	10,458,624
Operations and Housekeeping			
5201 Auto and Travel	297,612	303,564	309,636
5300 Dues & Memberships	80,800	82,416	84,064
5400 Insurance	7,000	7,140	7,283
5501 Utilities	25,392	25,900	26,418
5502 Janitorial Services	19,308	19,694	20,088
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	692,688	706,542	720,673
5901 Postage and Shipping	23,412	23,880	24,358

FY23-24 Budget CalCA Southern California

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
	1,146,212	1,169,136	1,192,519
Facilities, Repairs and Other Leases			
5601 Rent	280,832	286,449	292,178
5602 Additional Rent	15,842	16,159	16,482
5603 Equipment Leases	17,335	17,682	18,035
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	-	-	-
	314,009	320,289	326,695
Professional/Consulting Services			
5801 IT	953,879	972,957	992,416
5802 Audit & Taxes	172,221	175,665	179,179
5803 Legal	238,869	243,646	248,519
5804 Professional Development	662,735	675,990	689,509
5805 General Consulting	3,578,469	3,650,039	3,723,040
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	11,000	11,220	11,444
5808 Printing	-	-	-
5809 Other taxes and fees	130,221	132,825	135,482
5810 Payroll Service Fee	-	-	-
5811 Management Fee	339,900	1,357,990	1,385,150
5812 District Oversight Fee	631,405	658,723	680,368
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	687,787	701,543	715,574
	7,406,486	8,580,599	8,760,681
Depreciation			
6900 Depreciation Expense	3,100	3,162	3,225
	3,100	3,162	3,225
Interest			
7438 Interest Expense	-	-	-
	-	-	-
Total Expenses	\$ 67,743,028	\$ 70,837,797	\$ 74,032,882
Surplus (Deficit)	\$ 6,462,867	\$ 6,761,657	\$ 4,500,068
	9.5%	9.5%	6.1%
Fund Balance, Beginning of Year	\$ 17,718,071	\$ 24,180,938	\$ 30,942,595
Fund Balance, End of Year	\$ 24,180,938	\$ 30,942,595	\$ 35,442,663
	35.7%	43.7%	47.9%
Cash Flow Adjustments			
Surplus (Deficit)	6,462,867	6,761,657	4,500,068
Cash Flows From Operating Activities			
Depreciation/Amortization	3,100	3,162	3,225

FY23-24 Budget CalCA Southern California

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Public Funding Receivables	(2,513,431)	374,368	(72,298)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	3,955,143	77,819	68,287
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	7,907,678	7,217,006	4,499,283
Cash, Beginning of Year	24,736,070	32,643,748	39,860,754
Cash, End of Year	\$ 32,643,748	\$ 39,860,754	\$ 44,360,037

FY23-24 Budget CalCA Southern California

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 5045.66



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 5045.66																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	987,172	987,172	1,776,909	1,776,909	1,776,909	1,776,909	1,776,909	1,953,338	1,953,338	1,953,338	1,953,338	1,953,339	20,625,581	20,625,581	-
8012 Education Protection Account	-	-	252,283	-	-	252,283	-	-	252,283	-	-	-	252,283	1,009,132	1,009,132	-
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	2,383,834	4,767,669	3,178,446	3,178,446	3,178,446	3,178,446	3,178,446	6,154,005	3,077,002	3,077,002	3,077,002	3,077,002	41,505,746	41,505,746	-
	-	3,371,006	6,007,124	4,955,355	4,955,355	5,207,638	4,955,355	4,955,355	8,359,626	5,030,340	5,030,340	5,030,340	5,282,624	63,140,460	63,140,460	-
Federal Revenue																
8181 Special Education - Entitlement	-	30,187	30,187	54,336	54,336	54,336	54,336	54,336	59,731	59,731	59,731	59,731	59,731	630,707	630,707	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	-	198,908	-	-	596,725	-	-	-	-	-	-	-	795,633	795,633	-
8291 Title II, Part A - Teacher Quality	-	-	32,542	-	-	97,625	-	-	-	-	-	-	-	130,167	130,167	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	802,207	-	-	802,207	-	-	802,207	-	-	858,312	3,264,934	3,264,934	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	30,187	261,637	856,543	54,336	748,686	856,543	54,336	59,731	861,938	59,731	59,731	974,148	4,877,546	4,821,441	-
Other State Revenue																
8311 State Special Education	-	214,301	214,301	385,742	385,742	385,742	385,742	385,742	424,042	424,042	424,042	424,042	424,042	4,477,518	4,477,518	-
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	-	172,508	-	-	-	-	-	-	-	172,508	172,508	-
8560 State Lottery	-	-	-	-	-	-	286,169	-	-	286,169	-	-	623,483	1,195,821	1,195,821	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	12,614	12,614	45,145	22,705	22,705	45,145	22,705	22,705	45,145	22,705	22,705	45,145	342,041	342,041	-
	-	226,915	226,915	430,887	408,447	580,955	717,056	408,447	446,747	755,356	446,747	446,747	1,092,670	6,187,889	6,187,889	-
Other Local Revenue																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	3,628,108	6,495,675	6,242,785	5,418,138	6,537,279	6,528,954	5,418,138	8,866,104	6,647,634	5,536,818	5,536,818	7,349,442	74,205,895	74,149,790	-
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	1,318,839	3,165,212	18,991,275	18,991,275	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	515	515	515	515	515	515	515	515	515	515	515	515	1,236	7,416	7,416	-
1200 Pupil Support Salaries	101,585	101,585	101,585	101,585	101,585	101,585	101,585	101,585	101,585	101,585	101,585	101,585	243,804	1,462,827	1,462,827	-
1300 Administrators' Salaries	167,721	167,721	167,721	167,721	167,721	167,721	167,721	167,721	167,721	167,721	167,721	167,721	402,531	2,415,186	2,415,186	-
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	1,588,660	3,812,784	22,876,704	22,876,704	-
Classified Salaries																
2100 Instructional Salaries	3,259	3,259	3,259	3,259	3,259	3,259	3,259	3,259	3,259	3,259	3,259	3,259	7,822	46,934	46,934	-
2200 Support Salaries	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	12,531	75,184	75,184	-
2300 Classified Administrators' Salaries	24,432	24,432	24,432	24,432	24,432	24,432	24,432	24,432	24,432	24,432	24,432	24,432	58,638	351,828	351,828	-
2400 Clerical and Office Staff Salaries	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	10,542	63,250	63,250	-
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	37,305	37,305	37,305	37,305	37,305	37,305	37,305	37,305	37,305	37,305	37,305	37,305	89,533	537,195	537,195	-
Benefits																
3101 STRS	252861.7159	252,862	252,862	252,862	252,862	252,862	252,862	252,862	252,862	252,862	252,862	252,862	-	3,034,341	3,034,341	-
3202 PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301 OASDI	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	-	23,129	23,129	-
3311 Medicare	19,647	19,647	19,647	19,647	19,647	19,647	19,647	19,647	19,647	19,647	19,647	19,647	-	235,765	235,765	-
3401 Health and Welfare	405,167	405,167	405,167	405,167	405,167	405,167	405,167	405,167	405,167	405,167	405,167	405,167	-	4,862,000	4,862,000	-
3501 State Unemployment	10,851	10,851	10,851	10,851	10,851	10,851	54,253	43,403	21,701	10,851	10,851	10,851	-	217,013	217,013	-
3601 Workers' Compensation	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	-	227,635	227,635	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	709,423	709,423	709,423	709,423	709,423	709,423	752,826	741,975	720,274	709,423	709,423	709,423	-	8,599,883	8,599,883	-
Books and Supplies																
4100 Textbooks and Core Materials	28,708	28,708	28,708	28,708	28,708	28,708	28,708	28,708	28,708	28,708	28,708	28,708	-	344,500	344,500	-
4200 Books and Reference Materials	576,235	576,235	576,235	576,235	576,235	576,235	576,235	576,235	576,235	576,235	576,235	576,235	-	6,914,823	6,914,823	-
4302 School Supplies	317,061	317,061	317,061	317,061	317,061	317,061	317,061	317,061	317,061	317,061	317,061	317,061	-	3,804,737	3,804,737	-
4305 Software	262,407	262,407	262,407	262,407	262,407	262,407	262,407	262,407	262,407	262,407	262,407	262,407	-	3,148,884	3,148,884	-
4310 Office Expense	11,323	11,323	11,323	11,323	11,323	11,323	11,323	11,323	11,323	11,323	11,323	11,323	-	135,877	135,877	-
4311 Business Meals	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	-	155,022	155,022	-
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	191,924	191,924	191,924	191,924	191,924	191,924	191,924	191,924	191,924	191,924	191,924	191,924	-	2,303,093	2,303,093	-
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	1,400,578	-	16,806,936	16,806,936	-
Subagreement Services																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	422,717	422,717	422,717	422,717	422,717	422,717	422,717	422,717	422,717	422,717	422,717	422,717	-	5,072,600	5,072,600	-
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	353,028	353,028	353,028	353,028	353,028	353,028	353,028	353,028	353,028	353,028	353,028	353,028	-	4,236,338	4,236,338	-
5107 Instructional Services	61,964	61,964	61,964	61,964	61,964	61,964	61,964	61,964	61,964	61,964	61,964	61,964	-	743,565	743,565	-

FY23-24 Budget CalCA Southern California

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 5045.66



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
	837,709	837,709	837,709	837,709	837,709	837,709	837,709	837,709	837,709	837,709	837,709	837,709	-	10,052,503	10,052,503	-
Operations and Housekeeping																
5201 Auto and Travel	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	-	297,612	297,612	-
5300 Dues & Memberships	6,733	6,733	6,733	6,733	6,733	6,733	6,733	6,733	6,733	6,733	6,733	6,733	-	80,800	80,800	-
5400 Insurance	583	583	583	583	583	583	583	583	583	583	583	583	-	7,000	7,000	-
5501 Utilities	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	2,116	-	25,392	25,392	-
5502 Janitorial Services	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	-	19,308	19,308	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	57,724	57,724	57,724	57,724	57,724	57,724	57,724	57,724	57,724	57,724	57,724	57,724	-	692,688	692,688	-
5901 Postage and Shipping	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	-	23,412	23,412	-
	95,518	95,518	95,518	95,518	95,518	95,518	95,518	95,518	95,518	95,518	95,518	95,518	-	1,146,212	1,146,212	-
Facilities, Repairs and Other Leases																
5601 Rent	23,403	23,403	23,403	23,403	23,403	23,403	23,403	23,403	23,403	23,403	23,403	23,403	-	280,832	280,832	-
5602 Additional Rent	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	-	15,842	15,842	-
5603 Equipment Leases	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	-	17,335	17,335	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	26,167	26,167	26,167	26,167	26,167	26,167	26,167	26,167	26,167	26,167	26,167	26,167	-	314,009	314,009	-
Professional/Consulting Services																
5801 IT	79,490	79,490	79,490	79,490	79,490	79,490	79,490	79,490	79,490	79,490	79,490	79,490	-	953,879	953,879	-
5802 Audit & Taxes	-	-	-	57,407	57,407	57,407	-	-	-	-	-	-	-	172,221	172,221	-
5803 Legal	19,906	19,906	19,906	19,906	19,906	19,906	19,906	19,906	19,906	19,906	19,906	19,906	-	238,869	238,869	-
5804 Professional Development	55,228	55,228	55,228	55,228	55,228	55,228	55,228	55,228	55,228	55,228	55,228	55,228	-	662,735	662,735	-
5805 General Consulting	298,206	298,206	298,206	298,206	298,206	298,206	298,206	298,206	298,206	298,206	298,206	298,206	-	3,578,469	3,578,469	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	917	917	917	917	917	917	917	917	917	917	917	917	-	11,000	11,000	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	10,852	10,852	10,852	10,852	10,852	10,852	10,852	10,852	10,852	10,852	10,852	10,852	-	130,221	130,221	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	28,325	28,325	28,325	28,325	28,325	28,325	28,325	28,325	28,325	28,325	28,325	28,325	-	339,900	339,900	-
5812 District Oversight Fee	-	33,710	60,071	49,554	49,554	52,076	49,554	49,554	83,596	50,303	50,303	50,303	52,826	631,405	631,405	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	57,316	57,316	57,316	57,316	57,316	57,316	57,316	57,316	57,316	57,316	57,316	57,316	-	687,787	687,787	-
	550,238	583,948	610,310	657,199	657,199	659,722	599,792	599,792	633,835	600,542	600,542	600,542	52,826	7,406,486	7,406,486	-
Depreciation																
6900 Depreciation Expense	258	258	258	258	258	258	258	258	258	258	258	258	-	3,100	3,100	-
	258	258	258	258	258	258	258	258	258	258	258	258	-	3,100	3,100	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,245,857	5,279,567	5,305,928	5,352,817	5,352,817	5,355,340	5,338,813	5,327,962	5,340,304	5,296,160	5,296,160	5,296,160	3,955,143	67,743,028	67,743,028	-
Monthly Surplus (Deficit)	(5,245,857)	(1,651,459)	1,189,747	889,968	65,321	1,181,939	1,190,141	90,176	3,525,800	1,351,474	240,658	240,658	3,394,299	6,462,867	6,406,762	-
														8.7%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(5,245,857)	(1,651,459)	1,189,747	889,968	65,321	1,181,939	1,190,141	90,176	3,525,800	1,351,474	240,658	240,658	3,394,299	6,462,867		
Cash flows from operating activities																
Depreciation/Amortization	258	258	258	258	258	258	258	258	258	258	258	258	-	3,100		
Public Funding Receivables	4,836,011	-	-	-	-	-	-	-	-	-	-	-	(7,349,442)	(2,513,431)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	3,955,143	3,955,143		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(409,588)	(1,651,200)	1,190,006	890,226	65,579	1,182,197	1,190,400	90,434	3,526,058	1,351,732	240,916	240,916				
Cash, Beginning of Month	24,736,070	24,326,482	22,675,282	23,865,287	24,755,513	24,821,093	26,003,290	27,193,690	27,284,124	30,810,183	32,161,915	32,402,832				
Cash, End of Month	24,326,482	22,675,282	23,865,287	24,755,513	24,821,093	26,003,290	27,193,690	27,284,124	30,810,183	32,161,915	32,402,832	32,643,748				

Pupil:Teacher Ratio
20.17 :1

Central Valley – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA Central Valley

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	656.88	656.88	656.88
Average Daily Attendance	643.74	643.74	643.74
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 6,119,923	\$ 6,476,073	\$ 6,701,571
8012 Education Protection Account	2,134,271	2,251,096	2,325,064
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	386,580	386,580	386,580
	<u>8,640,774</u>	<u>9,113,750</u>	<u>9,413,216</u>
Federal Revenue			
8181 Special Education - Entitlement	80,468	80,468	80,468
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	-	-	-
8290 Title I, Part A - Basic Low Income	140,532	140,532	140,532
8291 Title II, Part A - Teacher Quality	22,324	22,324	22,324
8293 Title III - Limited English	-	-	-
8290 Title IV, Part A	10,964	10,964	10,964
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	408,344	579,617	-
8299 Prior Year Federal Revenue	-	-	-
	<u>662,632</u>	<u>833,905</u>	<u>254,288</u>
Other State Revenue			
8311 State Special Education	571,257	571,257	571,257
8520 Child Nutrition	-	-	-
8545 School Facilities (SB740)	-	-	-
8550 Mandated Cost	23,168	22,395	22,458
8560 State Lottery	152,567	152,567	152,567
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	32,187	460,698	751,865
	<u>779,179</u>	<u>1,206,917</u>	<u>1,498,147</u>
Other Local Revenue			
	-	-	-
Total Revenue	\$ 10,082,585	\$ 11,154,572	\$ 11,165,651
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	2,427,687	2,488,379	2,538,147
1170 Teachers' Substitute Hours	-	-	-

FY23-24 Budget CalCA Central Valley

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
1175 Teachers' Extra Duty/Stipends	948	972	991
1200 Pupil Support Salaries	186,996	191,671	195,504
1300 Administrators' Salaries	308,737	316,456	322,785
1900 Other Certificated Salaries	-	-	-
	2,924,368	2,997,478	3,057,427
Classified Salaries			
2100 Instructional Salaries	6,000	6,150	6,273
2200 Support Salaries	9,611	9,851	10,048
2300 Classified Administrators' Salaries	44,975	46,099	47,021
2400 Clerical and Office Staff Salaries	8,085	8,287	8,453
2900 Other Classified Salaries	-	-	-
	68,671	70,387	71,795
Benefits			
3101 STRS	387,885	572,518	583,969
3202 PERS	12,876	19,779	20,677
3301 OASDI	2,957	4,364	4,451
3311 Medicare	30,138	44,484	45,374
3401 Health and Welfare	628,524	773,085	788,546
3501 State Unemployment	168,528	202,470	205,546
3601 Workers' Compensation	29,099	42,950	43,809
3901 Other Benefits	-	-	-
	1,260,007	1,659,650	1,692,372
Books and Supplies			
4100 Textbooks and Core Curricula	42,300	43,146	44,009
4200 Books and Other Materials	886,520	904,250	922,335
4302 School Supplies	33,932	34,610	35,303
4305 Software	420,600	429,012	437,592
4310 Office Expense	14,268	14,553	14,844
4311 Business Meals	19,666	20,059	20,461
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	1,141,995	1,164,835	1,188,132
4700 Food Services	-	-	-
	2,559,281	2,610,466	2,662,676
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	638,500	651,270	664,295
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	615,386	627,693	640,247
5107 Instructional Services	-	-	-
	1,253,886	1,278,963	1,304,542
Operations and Housekeeping			
5201 Auto and Travel	37,754	38,509	39,279

FY23-24 Budget CalCA Central Valley

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
5300 Dues & Memberships	11,800	12,036	12,277
5400 Insurance	900	918	936
5501 Utilities	3,221	3,285	3,351
5502 Janitorial Services	5,600	5,712	5,826
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	85,700	87,414	89,162
5901 Postage and Shipping	2,970	3,029	3,090
	147,945	150,904	153,922
Facilities, Repairs and Other Leases			
5601 Rent	38,791	39,567	40,358
5602 Additional Rent	2,010	2,050	2,091
5603 Equipment Leases	2,199	2,243	2,288
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	-	-	-
	43,000	43,860	44,737
Professional/Consulting Services			
5801 IT	522,400	532,848	543,505
5802 Audit & Taxes	5,308	5,414	5,522
5803 Legal	-	-	-
5804 Professional Development	84,073	85,754	87,470
5805 General Consulting	206,823	210,960	215,179
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	1,000	1,020	1,040
5808 Printing	-	-	-
5809 Other taxes and fees	45,604	46,516	47,446
5810 Payroll Service Fee	-	-	-
5811 Management Fee	43,450	195,205	199,109
5812 District Oversight Fee	86,408	91,137	94,132
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	93,184	95,048	96,949
	1,088,250	1,263,903	1,290,353
Depreciation			
6900 Depreciation Expense	-	-	-
	-	-	-
Interest			
7438 Interest Expense	-	-	-
	-	-	-
Total Expenses	\$ 9,345,407	\$ 10,075,611	\$ 10,277,824
Surplus (Deficit)	\$ 737,178	\$ 1,078,961	\$ 887,827

FY23-24 Budget CalCA Central Valley

Multi-Year Forecast

Revised 6/7/23



	2023-24 Budget	2024-25 Forecast	2025-26 Forecast
Fund Balance, Beginning of Year	\$ 3,011,132	\$ 3,748,310	\$ 4,827,271
Fund Balance, End of Year	\$ 3,748,310	\$ 4,827,271	\$ 5,715,097
	<i>40.1%</i>	<i>47.9%</i>	<i>55.6%</i>
Cash Flow Adjustments			
Surplus (Deficit)	737,178	1,078,961	887,827
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	(381,818)	(200,443)	21,462
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	509,760	13,278	11,169
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	865,120	891,796	920,457
Cash, Beginning of Year	2,733,959	3,599,079	4,490,875
Cash, End of Year	\$ 3,599,079	\$ 4,490,875	\$ 5,411,332

FY23-24 Budget CalCA Central Valley

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 643.74



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 643.74																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	314,351	314,351	565,833	565,833	565,833	565,833	565,833	532,411	532,411	532,411	532,411	532,412	6,119,923	6,119,923	-
8012 Education Protection Account	-	-	533,568	-	-	533,568	-	-	533,568	-	-	-	533,568	2,134,271	2,134,271	-
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	23,828	47,656	31,771	31,771	31,771	31,771	31,771	52,080	26,040	26,040	26,040	26,040	386,580	386,580	-
	-	338,180	895,575	597,603	597,603	1,131,171	597,603	597,603	1,118,059	558,451	558,451	558,451	1,092,020	8,640,774	8,640,774	-
Federal Revenue																
8181 Special Education - Entitlement	-	4,133	4,133	7,440	7,440	7,440	7,440	7,440	7,000	7,000	7,000	7,000	7,000	80,468	80,468	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	-	35,133	-	-	105,399	-	-	-	-	-	-	-	140,532	140,532	-
8291 Title II, Part A - Teacher Quality	-	-	5,581	-	-	16,743	-	-	-	-	-	-	-	22,324	22,324	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	-	10,964	10,964	10,964	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	102,086	-	-	102,086	-	-	102,086	-	-	102,086	408,344	408,344	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	4,133	44,847	109,526	7,440	129,582	109,526	7,440	7,000	109,086	7,000	7,000	120,050	662,632	662,632	-
Other State Revenue																
8311 State Special Education	-	29,343	29,343	52,817	52,817	52,817	52,817	52,817	49,697	49,697	49,697	49,697	49,697	571,257	571,257	-
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	-	23,168	-	-	-	-	-	-	-	23,168	23,168	-
8560 State Lottery	-	-	-	-	-	-	39,183	-	-	39,183	-	-	74,201	152,567	152,567	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	1,609	1,609	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	32,187	32,187	-
	-	30,952	30,952	55,714	55,714	78,882	94,897	55,714	52,594	91,777	52,594	52,594	126,795	779,179	779,179	-
Other Local Revenue																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	373,265	971,375	762,843	660,757	1,339,635	802,026	660,757	1,177,654	759,315	618,046	618,046	1,338,865	10,082,585	10,082,585	-
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	404,615	2,427,687	2,427,687	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	66	66	66	66	66	66	66	66	66	66	66	66	158	948	948	-
1200 Pupil Support Salaries	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	31,166	186,996	186,996	-
1300 Administrators' Salaries	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	51,456	308,737	308,737	-
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	487,395	2,924,368	2,924,368	-
Classified Salaries																
2100 Instructional Salaries	417	417	417	417	417	417	417	417	417	417	417	417	1,000	6,000	6,000	-
2200 Support Salaries	667	667	667	667	667	667	667	667	667	667	667	667	1,602	9,611	9,611	-
2300 Classified Administrators' Salaries	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	7,496	44,975	44,975	-
2400 Clerical and Office Staff Salaries	561	561	561	561	561	561	561	561	561	561	561	561	1,348	8,085	8,085	-
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	11,445	68,671	68,671	-
Benefits																
3101 STRS	32323.747	32,324	32,324	32,324	32,324	32,324	32,324	32,324	32,324	32,324	32,324	32,324	-	387,885	387,885	-
3202 PERS	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	-	12,876	12,876	-
3301 OASDI	246	246	246	246	246	246	246	246	246	246	246	246	-	2,957	2,957	-
3311 Medicare	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	-	30,138	30,138	-
3401 Health and Welfare	52,377	52,377	52,377	52,377	52,377	52,377	52,377	52,377	52,377	52,377	52,377	52,377	-	628,524	628,524	-
3501 State Unemployment	8,426	8,426	8,426	8,426	8,426	8,426	42,132	33,706	16,853	8,426	8,426	8,426	-	168,528	168,528	-
3601 Workers' Compensation	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	-	29,099	29,099	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	99,383	99,383	99,383	99,383	99,383	99,383	133,089	124,662	107,809	99,383	99,383	99,383	-	1,260,007	1,260,007	-
Books and Supplies																
4100 Textbooks and Core Materials	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	-	42,300	42,300	-
4200 Books and Reference Materials	73,877	73,877	73,877	73,877	73,877	73,877	73,877	73,877	73,877	73,877	73,877	73,877	-	886,520	886,520	-
4302 School Supplies	2,828	2,828	2,828	2,828	2,828	2,828	2,828	2,828	2,828	2,828	2,828	2,828	-	33,932	33,932	-
4305 Software	35,050	35,050	35,050	35,050	35,050	35,050	35,050	35,050	35,050	35,050	35,050	35,050	-	420,600	420,600	-
4310 Office Expense	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	-	14,268	14,268	-
4311 Business Meals	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	-	19,666	19,666	-
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	95,166	95,166	95,166	95,166	95,166	95,166	95,166	95,166	95,166	95,166	95,166	95,166	-	1,141,995	1,141,995	-
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	213,273	213,273	213,273	213,273	213,273	213,273	213,273	213,273	213,273	213,273	213,273	213,273	-	2,559,281	2,559,281	-
Subagreement Services																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	-	638,500	638,500	-

FY23-24 Budget CalCA Central Valley

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 643.74



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	51,282	51,282	51,282	51,282	51,282	51,282	51,282	51,282	51,282	51,282	51,282	51,282	-	615,386	615,386	-
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	104,490	104,490	104,490	104,490	104,490	104,490	104,490	104,490	104,490	104,490	104,490	104,490	-	1,253,886	1,253,886	-
Operations and Housekeeping																
5201 Auto and Travel	3,146	3,146	3,146	3,146	3,146	3,146	3,146	3,146	3,146	3,146	3,146	3,146	-	37,754	37,754	-
5300 Dues & Memberships	983	983	983	983	983	983	983	983	983	983	983	983	-	11,800	11,800	-
5400 Insurance	75	75	75	75	75	75	75	75	75	75	75	75	-	900	900	-
5501 Utilities	268	268	268	268	268	268	268	268	268	268	268	268	-	3,221	3,221	-
5502 Janitorial Services	467	467	467	467	467	467	467	467	467	467	467	467	-	5,600	5,600	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	-	85,700	85,700	-
5901 Postage and Shipping	248	248	248	248	248	248	248	248	248	248	248	248	-	2,970	2,970	-
	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	-	147,945	147,945	-
Facilities, Repairs and Other Leases																
5601 Rent	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	-	38,791	38,791	-
5602 Additional Rent	168	168	168	168	168	168	168	168	168	168	168	168	-	2,010	2,010	-
5603 Equipment Leases	183	183	183	183	183	183	183	183	183	183	183	183	-	2,199	2,199	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	-	43,000	43,000	-
Professional/Consulting Services																
5801 IT	43,533	43,533	43,533	43,533	43,533	43,533	43,533	43,533	43,533	43,533	43,533	43,533	-	522,400	522,400	-
5802 Audit & Taxes	-	-	-	1,769	1,769	1,769	-	-	-	-	-	-	-	5,308	5,308	-
5803 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5804 Professional Development	7,006	7,006	7,006	7,006	7,006	7,006	7,006	7,006	7,006	7,006	7,006	7,006	-	84,073	84,073	-
5805 General Consulting	17,235	17,235	17,235	17,235	17,235	17,235	17,235	17,235	17,235	17,235	17,235	17,235	-	206,823	206,823	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	83	83	83	83	83	83	83	83	83	83	83	83	-	1,000	1,000	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	-	45,604	45,604	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	-	43,450	43,450	-
5812 District Oversight Fee	-	3,382	8,956	5,976	5,976	11,312	5,976	5,976	11,181	5,585	5,585	5,585	10,920	86,408	86,408	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	-	93,184	93,184	-
	83,045	86,426	92,000	90,790	90,790	96,126	89,021	89,021	94,225	88,629	88,629	88,629	10,920	1,088,250	1,088,250	-
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	723,953	727,335	732,909	731,699	731,699	737,034	763,635	755,209	743,560	729,538	729,538	729,538	509,760	9,345,407	9,345,407	-
Monthly Surplus (Deficit)	(723,953)	(354,070)	238,466	31,144	(70,942)	602,601	38,391	(94,452)	434,094	29,777	(111,492)	(111,492)	829,105	737,178	737,178	-
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(723,953)	(354,070)	238,466	31,144	(70,942)	602,601	38,391	(94,452)	434,094	29,777	(111,492)	(111,492)	829,105	737,178	737,178	7.3%
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	957,047	-	-	-	-	-	-	-	-	-	-	-	(1,338,865)	(381,818)	(381,818)	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	509,760	509,760	509,760	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	233,094	(354,070)	238,466	31,144	(70,942)	602,601	38,391	(94,452)	434,094	29,777	(111,492)	(111,492)				
Cash, Beginning of Month	2,733,959	2,967,053	2,612,983	2,851,448	2,882,593	2,811,651	3,414,252	3,452,643	3,358,191	3,792,285	3,822,062	3,710,571				

Pupil:Teacher Ratio
19.87 :1

FY23-24 Budget CalCA Central Valley

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 643.74



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash, End of Month	2,967,053	2,612,983	2,851,448	2,882,593	2,811,651	3,414,252	3,452,643	3,358,191	3,792,285	3,822,062	3,710,571	3,599,079				

NorCal – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA NorCal

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	1,802	1,802	1,802
Average Daily Attendance	1,766.29	1,766.29	1,766.29
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 13,673,696	\$ 14,394,091	\$ 14,956,713
8012 Education Protection Account	5,572,843	5,817,607	6,008,766
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	2,728,393	2,728,393	2,728,393
	<u>21,974,932</u>	<u>22,940,091</u>	<u>23,693,872</u>
Federal Revenue			
8181 Special Education - Entitlement	220,787	220,787	220,787
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	-	-	-
8290 Title I, Part A - Basic Low Income	243,957	243,957	243,957
8291 Title II, Part A - Teacher Quality	40,739	40,739	40,739
8293 Title III - Limited English	-	-	-
8290 Title IV, Part A	16,635	16,635	16,635
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	633,565	536,936	-
8299 Prior Year Federal Revenue	-	-	-
	<u>1,155,683</u>	<u>1,059,054</u>	<u>522,118</u>
Other State Revenue			
8311 State Special Education	1,567,409	1,567,409	1,567,409
8520 Child Nutrition	-	-	-
8545 School Facilities (SB740)	-	-	-
8550 Mandated Cost	57,694	62,252	62,534
8560 State Lottery	418,611	418,611	418,611
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	88,315	960,962	1,692,165
	<u>2,132,029</u>	<u>3,009,234</u>	<u>3,740,719</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	-	-	-
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	-	-	-
8980 Contributions, Unrestricted	-	-	-
8990 Contributions, Restricted	-	-	-

FY23-24 Budget CalCA NorCal

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
	-	-	-
Total Revenue	\$ 25,262,643	\$ 27,008,379	\$ 27,956,708
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	6,637,727	6,748,356	6,883,323
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	2,592	2,635	2,688
1200 Pupil Support Salaries	511,279	519,801	530,197
1300 Administrators' Salaries	844,143	858,212	875,376
1900 Other Certificated Salaries	-	-	-
	7,995,741	8,129,004	8,291,584
Classified Salaries			
2100 Instructional Salaries	16,404	16,677	17,011
2200 Support Salaries	26,278	26,716	27,250
2300 Classified Administrators' Salaries	122,969	125,018	127,519
2400 Clerical and Office Staff Salaries	22,107	22,475	22,925
2900 Other Classified Salaries	-	-	-
	187,758	190,887	194,705
Benefits			
3101 STRS	1,060,546	1,552,640	1,583,692
3202 PERS	-	-	-
3301 OASDI	8,084	11,835	12,072
3311 Medicare	82,403	120,638	123,051
3401 Health and Welfare	1,623,024	1,980,089	2,019,691
3501 State Unemployment	216,731	216,764	216,768
3601 Workers' Compensation	79,562	116,478	118,808
3901 Other Benefits	-	-	-
	3,070,351	3,998,445	4,074,083
Books and Supplies			
4100 Textbooks and Core Curricula	122,500	124,950	127,449
4200 Books and Other Materials	2,618,300	2,670,666	2,724,079
4302 School Supplies	1,237,836	1,262,593	1,287,845
4305 Software	1,113,408	1,135,676	1,158,390
4310 Office Expense	40,855	41,672	42,506
4311 Business Meals	54,814	55,910	57,028
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	802,821	818,877	835,255
4700 Food Services	-	-	-
	5,990,534	6,110,344	6,232,551
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	1,757,700	1,792,854	1,828,711

FY23-24 Budget CalCA NorCal

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	1,741,834	1,776,671	1,812,204
5107 Instructional Services	-	-	-
	3,499,534	3,569,525	3,640,915
Operations and Housekeeping			
5201 Auto and Travel	91,200	93,024	94,884
5300 Dues & Memberships	36,500	37,230	37,975
5400 Insurance	2,600	2,652	2,705
5501 Utilities	-	-	-
5502 Janitorial Services	16,400	16,728	17,063
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	241,422	246,250	251,175
5901 Postage and Shipping	8,278	8,444	8,612
	396,400	404,328	412,415
Facilities, Repairs and Other Leases			
5601 Rent	126,500	129,030	131,611
5602 Additional Rent	5,602	5,714	5,828
5603 Equipment Leases	6,130	6,253	6,378
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	15,823	16,139	16,462
	154,055	157,136	160,279
Professional/Consulting Services			
5801 IT	337,280	344,026	350,906
5802 Audit & Taxes	14,795	15,091	15,393
5803 Legal	84,461	86,150	87,873
5804 Professional Development	234,335	239,022	243,802
5805 General Consulting	1,230,905	1,255,523	1,280,633
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	5,000	5,100	5,202
5808 Printing	-	-	-
5809 Other taxes and fees	107,319	109,465	111,655
5810 Payroll Service Fee	-	-	-
5811 Management Fee	118,800	472,647	482,100
5812 District Oversight Fee	219,749	229,401	236,939
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	227,801	232,357	237,004
	2,580,445	2,988,781	3,051,507
Depreciation			
6900 Depreciation Expense	-	-	-

FY23-24 Budget CalCA NorCal

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Interest	-	-	-
7438 Interest Expense	-	-	-
Total Expenses	\$ 23,874,817	\$ 25,548,450	\$ 26,058,037
Surplus (Deficit)	\$ 1,387,826	\$ 1,459,928	\$ 1,898,671
Fund Balance, Beginning of Year	\$ 4,634,118	\$ 6,021,944	\$ 7,481,873
Fund Balance, End of Year	\$ 6,021,944	\$ 7,481,873	\$ 9,380,544
	25.2%	29.3%	36.0%
Cash Flow Adjustments			
Surplus (Deficit)	1,387,826	1,459,928	1,898,671
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	(1,120,099)	(81,613)	(180,963)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	1,393,390	22,667	30,151
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	1,661,117	1,400,983	1,747,859
Cash, Beginning of Year	6,274,501	7,935,618	9,336,600
Cash, End of Year	\$ 7,935,618	\$ 9,336,600	\$ 11,084,459

FY23-24 Budget CalCA NorCal

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 1766.29



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	
ADA = 1766.29																	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	632,439	632,439	1,138,390	1,138,390	1,138,390	1,138,390	1,343,373	1,343,373	1,343,373	1,343,373	1,343,374	13,673,696	13,673,696	-	
8012	Education Protection Account	-	-	1,393,211	-	-	1,393,211	-	-	1,393,211	-	-	1,393,211	5,572,843	5,572,843	-	
8019	State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096	In Lieu of Property Taxes	-	151,433	302,866	201,911	201,911	201,911	201,911	421,513	210,757	210,757	210,757	210,757	2,728,393	2,728,393	-	
		-	783,872	2,328,516	1,340,301	1,340,301	2,733,511	1,340,301	1,340,301	3,158,097	1,554,130	1,554,130	2,947,342	21,974,932	21,974,932	-	
Federal Revenue																	
8181	Special Education - Entitlement	-	10,212	10,212	18,381	18,381	18,381	18,381	21,691	21,691	21,691	21,691	21,691	220,787	220,787	-	
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8220	Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290	Title I, Part A - Basic Low Income	-	-	60,989	-	-	182,968	-	-	-	-	-	-	243,957	243,957	-	
8291	Title II, Part A - Teacher Quality	-	-	10,185	-	-	30,554	-	-	-	-	-	-	40,739	40,739	-	
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290	Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	16,635	16,635	16,635	-	
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8296	Other Federal Revenue	-	-	-	158,391	-	-	158,391	-	158,391	-	-	158,391	633,565	633,565	-	
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	10,212	81,386	176,773	18,381	231,903	176,773	18,381	21,691	180,082	21,691	196,717	1,155,683	1,155,683	-	
Other State Revenue																	
8311	State Special Education	-	72,496	72,496	130,493	130,493	130,493	130,493	153,990	153,990	153,990	153,990	153,990	1,567,409	1,567,409	-	
8520	Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8545	School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550	Mandated Cost	-	-	-	-	-	57,694	-	-	-	-	-	-	57,694	57,694	-	
8560	State Lottery	-	-	-	-	-	96,809	-	-	96,809	-	-	224,994	418,611	418,611	-	
8598	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8599	Other State Revenue	-	4,416	4,416	7,948	7,948	7,948	7,948	7,948	7,948	7,948	7,948	7,948	88,315	88,315	-	
		-	76,912	76,912	138,441	138,441	196,135	235,250	138,441	161,939	258,747	161,939	386,933	2,132,029	2,132,029	-	
Other Local Revenue																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		-	870,996	2,486,814	1,655,515	1,497,124	3,161,550	1,752,323	1,497,124	3,341,727	1,992,960	1,737,760	1,737,760	3,530,992	25,262,643	25,262,643	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	460,953	460,953	460,953	460,953	460,953	460,953	460,953	460,953	460,953	460,953	460,953	1,106,288	6,637,727	6,637,727	-	
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1175	Teachers' Extra Duty/Stipends	180	180	180	180	180	180	180	180	180	180	180	432	2,592	2,592	-	
1200	Pupil Support Salaries	35,506	35,506	35,506	35,506	35,506	35,506	35,506	35,506	35,506	35,506	35,506	85,213	511,279	511,279	-	
1300	Administrators' Salaries	58,621	58,621	58,621	58,621	58,621	58,621	58,621	58,621	58,621	58,621	58,621	140,690	844,143	844,143	-	
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		555,260	555,260	555,260	555,260	555,260	555,260	555,260	555,260	555,260	555,260	555,260	1,332,624	7,995,741	7,995,741	-	
Classified Salaries																	
2100	Instructional Salaries	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	2,734	16,404	16,404	-	
2200	Support Salaries	1,825	1,825	1,825	1,825	1,825	1,825	1,825	1,825	1,825	1,825	1,825	4,380	26,278	26,278	-	
2300	Classified Administrators'	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	20,495	122,969	122,969	-	
2400	Clerical and Office Staff Salaries	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	3,684	22,107	22,107	-	
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	13,039	31,293	187,758	187,758	-	
Benefits																	
3101	STRS	88378.85215	88,379	88,379	88,379	88,379	88,379	88,379	88,379	88,379	88,379	88,379	-	1,060,546	1,060,546	-	
3202	PERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3301	OASDI	674	674	674	674	674	674	674	674	674	674	674	-	8,084	8,084	-	
3311	Medicare	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	6,867	-	82,403	82,403	-	
3401	Health and Welfare	135,252	135,252	135,252	135,252	135,252	135,252	135,252	135,252	135,252	135,252	135,252	-	1,623,024	1,623,024	-	
3501	State Unemployment	10,837	10,837	10,837	10,837	10,837	10,837	54,183	43,346	21,673	10,837	10,837	-	216,731	216,731	-	
3601	Workers' Compensation	6,630	6,630	6,630	6,630	6,630	6,630	6,630	6,630	6,630	6,630	6,630	-	79,562	79,562	-	
3901	Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		248,638	248,638	248,638	248,638	248,638	291,984	281,148	259,475	248,638	248,638	248,638	-	3,070,351	3,070,351	-	
Books and Supplies																	
4100	Textbooks and Core Materials	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	-	122,500	122,500	-	
4200	Books and Reference Materials	218,192	218,192	218,192	218,192	218,192	218,192	218,192	218,192	218,192	218,192	218,192	-	2,618,300	2,618,300	-	
4302	School Supplies	103,153	103,153	103,153	103,153	103,153	103,153	103,153	103,153	103,153	103,153	103,153	-	1,237,836	1,237,836	-	
4305	Software	92,784	92,784	92,784	92,784	92,784	92,784	92,784	92,784	92,784	92,784	92,784	-	1,113,408	1,113,408	-	
4310	Office Expense	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	-	40,855	40,855	-	
4311	Business Meals	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	-	54,814	54,814	-	
4312	School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	Noncapitalized Equipment	66,902	66,902	66,902	66,902	66,902	66,902	66,902	66,902	66,902	66,902	66,902	-	802,821	802,821	-	

FY23-24 Budget CalCA NorCal

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 1766.29



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subagreement Services	499,211	499,211	499,211	499,211	499,211	499,211	499,211	499,211	499,211	499,211	499,211	499,211	-	5,990,534	5,990,534	-
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	146,475	146,475	146,475	146,475	146,475	146,475	146,475	146,475	146,475	146,475	146,475	146,475	-	1,757,700	1,757,700	-
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	145,153	145,153	145,153	145,153	145,153	145,153	145,153	145,153	145,153	145,153	145,153	145,153	-	1,741,834	1,741,834	-
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	291,628	291,628	291,628	291,628	291,628	291,628	291,628	291,628	291,628	291,628	291,628	291,628	-	3,499,534	3,499,534	-
Operations and Housekeeping																
5201 Auto and Travel	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	-	91,200	91,200	-
5300 Dues & Memberships	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	-	36,500	36,500	-
5400 Insurance	217	217	217	217	217	217	217	217	217	217	217	217	-	2,600	2,600	-
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502 Janitorial Services	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	-	16,400	16,400	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	20,119	20,119	20,119	20,119	20,119	20,119	20,119	20,119	20,119	20,119	20,119	20,119	-	241,422	241,422	-
5901 Postage and Shipping	690	690	690	690	690	690	690	690	690	690	690	690	-	8,278	8,278	-
	33,033	33,033	33,033	33,033	33,033	33,033	33,033	33,033	33,033	33,033	33,033	33,033	-	396,400	396,400	-
Facilities, Repairs and Other Leases																
5601 Rent	10,542	10,542	10,542	10,542	10,542	10,542	10,542	10,542	10,542	10,542	10,542	10,542	-	126,500	126,500	-
5602 Additional Rent	467	467	467	467	467	467	467	467	467	467	467	467	-	5,602	5,602	-
5603 Equipment Leases	511	511	511	511	511	511	511	511	511	511	511	511	-	6,130	6,130	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	-	15,823	15,823	-
	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	12,838	-	154,055	154,055	-
Professional/Consulting Services																
5801 IT	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	-	337,280	337,280	-
5802 Audit & Taxes	-	-	-	4,932	4,932	4,932	-	-	-	-	-	-	-	14,795	14,795	-
5803 Legal	7,038	7,038	7,038	7,038	7,038	7,038	7,038	7,038	7,038	7,038	7,038	7,038	-	84,461	84,461	-
5804 Professional Development	19,528	19,528	19,528	19,528	19,528	19,528	19,528	19,528	19,528	19,528	19,528	19,528	-	234,335	234,335	-
5805 General Consulting	102,575	102,575	102,575	102,575	102,575	102,575	102,575	102,575	102,575	102,575	102,575	102,575	-	1,230,905	1,230,905	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	417	417	417	417	417	417	417	417	417	417	417	417	-	5,000	5,000	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	8,943	8,943	8,943	8,943	8,943	8,943	8,943	8,943	8,943	8,943	8,943	8,943	-	107,319	107,319	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	-	118,800	118,800	-
5812 District Oversight Fee	-	7,839	23,285	13,403	13,403	27,335	13,403	13,403	31,581	15,541	15,541	15,541	29,473	219,749	219,749	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	18,983	18,983	18,983	18,983	18,983	18,983	18,983	18,983	18,983	18,983	18,983	18,983	-	227,801	227,801	-
	195,492	203,330	218,777	213,826	213,826	227,759	208,895	208,895	227,073	211,033	211,033	211,033	29,473	2,580,445	2,580,445	-
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,849,139	1,856,977	1,872,424	1,867,473	1,867,473	1,881,405	1,905,888	1,895,051	1,891,556	1,864,680	1,864,680	1,864,680	1,393,390	23,874,817	23,874,817	-
Monthly Surplus (Deficit)	(1,849,139)	(985,982)	614,390	(211,958)	(370,350)	1,280,145	(153,564)	(397,928)	1,450,171	128,280	(126,920)	(126,920)	2,137,602	1,387,826	1,387,826	-
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(1,849,139)	(985,982)	614,390	(211,958)	(370,350)	1,280,145	(153,564)	(397,928)	1,450,171	128,280	(126,920)	(126,920)	2,137,602	1,387,826		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	2,410,893	-	-	-	-	-	-	-	-	-	-	-	(3,530,992)	(1,120,099)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	1,393,390	1,393,390		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Pupil:Teacher Ratio
19.94 :1

FY23-24 Budget CalCA NorCal

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 1766.29



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	561,754	(985,982)	614,390	(211,958)	(370,350)	1,280,145	(153,564)	(397,928)	1,450,171	128,280	(126,920)	(126,920)				
Cash, Beginning of Month	6,274,501	6,836,255	5,850,274	6,464,663	6,252,705	5,882,355	7,162,500	7,008,935	6,611,008	8,061,178	8,189,458	8,062,538				
Cash, End of Month	6,836,255	5,850,274	6,464,663	6,252,705	5,882,355	7,162,500	7,008,935	6,611,008	8,061,178	8,189,458	8,062,538	7,935,618				

North Bay – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA North Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	141.78	141.78	141.78
Average Daily Attendance	138.94	138.94	138.94
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 1,138,416	\$ 1,217,518	\$ 1,277,944
8012 Education Protection Account	27,789	27,789	27,789
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	593,664	593,664	593,664
	<u>1,759,868</u>	<u>1,838,970</u>	<u>1,899,396</u>
Federal Revenue			
8181 Special Education - Entitlement	17,368	17,368	17,368
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	-	-	-
8290 Title I, Part A - Basic Low Income	34,245	34,245	34,245
8291 Title II, Part A - Teacher Quality	-	-	-
8293 Title III - Limited English	-	-	-
8290 Title IV, Part A	10,000	10,000	10,000
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	91,443	127,452	-
8299 Prior Year Federal Revenue	-	-	-
	<u>153,056</u>	<u>189,065</u>	<u>61,613</u>
Other State Revenue			
8311 State Special Education	123,299	123,299	123,299
8520 Child Nutrition	-	-	-
8545 School Facilities (SB740)	-	-	-
8550 Mandated Cost	5,174	5,060	5,079
8560 State Lottery	32,930	32,930	32,930
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	6,947	123,802	209,885
	<u>168,350</u>	<u>285,091</u>	<u>371,193</u>
Other Local Revenue			
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 2,081,275	\$ 2,313,126	\$ 2,332,202
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	522,414	535,474	546,184
1170 Teachers' Substitute Hours	-	-	-

FY23-24 Budget CalCA North Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
1175 Teachers' Extra Duty/Stipends	204	209	213
1200 Pupil Support Salaries	40,240	41,246	42,070
1300 Administrators' Salaries	66,437	68,098	69,460
1900 Other Certificated Salaries	-	-	-
	629,294	645,027	657,927
Classified Salaries			
2100 Instructional Salaries	1,291	1,323	1,350
2200 Support Salaries	2,068	2,120	2,162
2300 Classified Administrators' Salaries	9,678	9,920	10,118
2400 Clerical and Office Staff Salaries	1,740	1,783	1,819
2900 Other Classified Salaries	-	-	-
	14,777	15,147	15,450
Benefits			
3101 STRS	83,469	123,200	125,664
3202 PERS	-	-	-
3301 OASDI	636	939	958
3311 Medicare	6,485	9,573	9,764
3401 Health and Welfare	157,794	194,087	197,968
3501 State Unemployment	37,571	46,212	47,136
3601 Workers' Compensation	6,262	9,242	9,427
3901 Other Benefits	-	-	-
	292,217	383,253	390,918
Books and Supplies			
4100 Textbooks and Core Curricula	9,300	9,486	9,676
4200 Books and Other Materials	205,329	209,436	213,624
4302 School Supplies	77,396	78,944	80,523
4305 Software	92,411	94,259	96,144
4310 Office Expense	3,216	3,280	3,346
4311 Business Meals	-	-	-
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	57,022	58,162	59,325
4700 Food Services	-	-	-
	444,673	453,567	462,638
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	138,300	141,066	143,887
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	70,825	72,242	73,687
5107 Instructional Services	34,934	35,633	36,345
	244,059	248,941	253,919
Operations and Housekeeping			
5201 Auto and Travel	15,700	16,014	16,334

FY23-24 Budget CalCA North Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
5300 Dues & Memberships	3,600	3,672	3,745
5400 Insurance	200	204	208
5501 Utilities	-	-	-
5502 Janitorial Services	1,500	1,530	1,561
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	20,500	20,910	21,328
5901 Postage and Shipping	652	665	678
	<u>42,152</u>	<u>42,995</u>	<u>43,855</u>
Facilities, Repairs and Other Leases			
5601 Rent	13,777	14,053	14,334
5602 Additional Rent	441	450	459
5603 Equipment Leases	482	492	501
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	-	-	-
	<u>14,700</u>	<u>14,994</u>	<u>15,294</u>
Professional/Consulting Services			
5801 IT	8,000	8,160	8,323
5802 Audit & Taxes	1,165	1,188	1,212
5803 Legal	6,648	6,781	6,917
5804 Professional Development	18,445	18,814	19,190
5805 General Consulting	146,296	149,222	152,207
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	1,000	1,020	1,040
5808 Printing	-	-	-
5809 Other taxes and fees	8,600	8,772	8,947
5810 Payroll Service Fee	-	-	-
5811 Management Fee	9,350	40,480	41,289
5812 District Oversight Fee	17,599	18,390	18,994
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	19,747	20,142	20,545
	<u>236,850</u>	<u>272,969</u>	<u>278,665</u>
Depreciation			
6900 Depreciation Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 1,918,724	\$ 2,076,892	\$ 2,118,666
Surplus (Deficit)	\$ 162,551	\$ 236,235	\$ 213,536

FY23-24 Budget CalCA North Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24 Budget	2024-25 Forecast	2025-26 Forecast
Fund Balance, Beginning of Year	\$ 659,124	\$ 821,675	\$ 1,057,909
Fund Balance, End of Year	\$ 821,675	\$ 1,057,909	\$ 1,271,446
	<i>42.8%</i>	<i>50.9%</i>	<i>60.0%</i>
Cash Flow Adjustments			
Surplus (Deficit)	162,551	236,235	213,536
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	(69,070)	(29,997)	17,797
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	108,825	2,785	2,255
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	202,306	209,023	233,589
Cash, Beginning of Year	974,091	1,176,397	1,385,420
Cash, End of Year	\$ 1,176,397	\$ 1,385,420	\$ 1,619,008

FY23-24 Budget CalCA North Bay

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 138.94



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Subagreement Services	37,056	37,056	37,056	37,056	37,056	37,056	37,056	37,056	37,056	37,056	37,056	37,056	-	444,673	444,673	-
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,525	11,525	-	138,300	138,300	-
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	-	70,825	70,825	-
5107 Instructional Services	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	-	34,934	34,934	-
	20,338	20,338	20,338	20,338	20,338	20,338	20,338	20,338	20,338	20,338	20,338	20,338	-	244,059	244,059	-
Operations and Housekeeping																
5201 Auto and Travel	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	-	15,700	15,700	-
5300 Dues & Memberships	300	300	300	300	300	300	300	300	300	300	300	300	-	3,600	3,600	-
5400 Insurance	17	17	17	17	17	17	17	17	17	17	17	17	-	200	200	-
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502 Janitorial Services	125	125	125	125	125	125	125	125	125	125	125	125	-	1,500	1,500	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	-	20,500	20,500	-
5901 Postage and Shipping	54	54	54	54	54	54	54	54	54	54	54	54	-	652	652	-
	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	-	42,152	42,152	-
Facilities, Repairs and Other Leases																
5601 Rent	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	-	13,777	13,777	-
5602 Additional Rent	37	37	37	37	37	37	37	37	37	37	37	37	-	441	441	-
5603 Equipment Leases	40	40	40	40	40	40	40	40	40	40	40	40	-	482	482	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	-	14,700	14,700	-
Professional/Consulting Services																
5801 IT	667	667	667	667	667	667	667	667	667	667	667	667	-	8,000	8,000	-
5802 Audit & Taxes	-	-	-	388	388	388	-	-	-	-	-	-	-	1,165	1,165	-
5803 Legal	554	554	554	554	554	554	554	554	554	554	554	554	-	6,648	6,648	-
5804 Professional Development	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	-	18,445	18,445	-
5805 General Consulting	12,191	12,191	12,191	12,191	12,191	12,191	12,191	12,191	12,191	12,191	12,191	12,191	-	146,296	146,296	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	83	83	83	83	83	83	83	83	83	83	83	83	-	1,000	1,000	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	717	717	717	717	717	717	717	717	717	717	717	717	-	8,600	8,600	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	779	779	779	779	779	779	779	779	779	779	779	779	-	9,350	9,350	-
5812 District Oversight Fee	-	941	1,372	1,524	1,524	1,594	1,524	1,524	1,885	1,410	1,410	1,410	1,479	17,599	17,599	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	-	19,747	19,747	-
	18,174	19,115	19,546	20,087	20,087	20,156	19,698	19,698	20,059	19,584	19,584	19,584	1,479	236,850	236,850	-
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	148,132	149,073	149,505	150,045	150,045	150,114	157,171	155,292	151,896	149,542	149,542	149,542	108,825	1,918,724	1,918,724	-
Monthly Surplus (Deficit)	(148,132)	(47,499)	3,788	38,750	15,889	53,625	39,993	10,642	49,667	35,700	4,470	4,470	101,188	162,551	162,551	-
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(148,132)	(47,499)	3,788	38,750	15,889	53,625	39,993	10,642	49,667	35,700	4,470	4,470	101,188	162,551		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	140,943	-	-	-	-	-	-	-	-	-	-	-	(210,013)	(69,070)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	108,825	108,825		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities																

Pupil:Teacher Ratio
19.93 :1

FY23-24 Budget CalCA North Bay

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 138.94



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(7,189)	(47,499)	3,788	38,750	15,889	53,625	39,993	10,642	49,667	35,700	4,470	4,470				
Cash, Beginning of Month	974,091	966,902	919,403	923,191	961,941	977,830	1,031,455	1,071,448	1,082,089	1,131,757	1,167,457	1,171,927				
Cash, End of Month	966,902	919,403	923,191	961,941	977,830	1,031,455	1,071,448	1,082,089	1,131,757	1,167,457	1,171,927	1,176,397				

Monterey Bay – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA Monterey Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	471	471	471
Average Daily Attendance	461.82	461.82	461.82
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 2,870,004	\$ 3,128,674	\$ 3,322,913
8012 Education Protection Account	92,363	92,363	92,363
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	2,690,318	2,690,318	2,690,318
	<u>5,652,685</u>	<u>5,911,355</u>	<u>6,105,594</u>
Federal Revenue			
8181 Special Education - Entitlement	57,727	57,727	57,727
8182 Special Education - Discretionary	-	-	-
8296 Other Federal Revenue	-	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>57,727</u>	<u>57,727</u>	<u>57,727</u>
Other State Revenue			
8311 State Special Education	409,815	409,815	409,815
8520 Child Nutrition	-	-	-
8545 School Facilities (SB740)	-	-	-
8550 Mandated Cost	16,733	16,763	16,859
8560 State Lottery	109,450	109,450	109,450
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	23,091	199,717	418,495
	<u>559,089</u>	<u>735,745</u>	<u>954,619</u>
Other Local Revenue			
	-	-	-
Total Revenue	\$ 6,269,501	\$ 6,704,828	\$ 7,117,940
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,751,622	1,780,816	1,816,432
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	684	695	709
1200 Pupil Support Salaries	134,921	137,170	139,913
1300 Administrators' Salaries	222,760	226,473	231,002
1900 Other Certificated Salaries	-	-	-
	<u>2,109,987</u>	<u>2,145,154</u>	<u>2,188,057</u>
Classified Salaries			
2100 Instructional Salaries	4,329	4,401	4,489

FY23-24 Budget CalCA Monterey Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
2200 Support Salaries	6,934	7,050	7,191
2300 Classified Administrators' Salaries	32,450	32,991	33,651
2400 Clerical and Office Staff Salaries	5,834	5,931	6,050
2900 Other Classified Salaries	-	-	-
	<u>49,547</u>	<u>50,373</u>	<u>51,380</u>
Benefits			
3101 STRS	279,866	409,724	417,919
3202 PERS	-	-	-
3301 OASDI	2,133	3,123	3,186
3311 Medicare	21,745	31,835	32,472
3401 Health and Welfare	503,880	614,734	627,028
3501 State Unemployment	124,396	150,010	152,787
3601 Workers' Compensation	20,995	30,737	31,352
3901 Other Benefits	-	-	-
	<u>953,016</u>	<u>1,240,163</u>	<u>1,264,744</u>
Books and Supplies			
4100 Textbooks and Core Curricula	30,800	31,416	32,044
4200 Books and Other Materials	691,678	705,512	719,622
4302 School Supplies	56,881	58,018	59,179
4305 Software	310,096	316,298	322,624
4310 Office Expense	10,807	11,023	11,244
4311 Business Meals	14,499	14,789	15,085
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	168,256	171,621	175,054
4700 Food Services	-	-	-
	<u>1,283,017</u>	<u>1,308,678</u>	<u>1,334,851</u>
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	403,100	411,162	419,385
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	455,769	464,884	474,182
5107 Instructional Services	-	-	-
	<u>858,869</u>	<u>876,046</u>	<u>893,567</u>
Operations and Housekeeping			
5201 Auto and Travel	23,800	24,276	24,762
5300 Dues & Memberships	7,500	7,650	7,803
5400 Insurance	700	714	728
5501 Utilities	2,375	2,423	2,471
5502 Janitorial Services	4,700	4,794	4,890
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	54,835	55,932	57,050

FY23-24 Budget CalCA Monterey Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
5901 Postage and Shipping	2,190	2,234	2,278
	96,100	98,022	99,982
Facilities, Repairs and Other Leases			
5601 Rent	34,418	35,106	35,808
5602 Additional Rent	1,482	1,512	1,542
5603 Equipment Leases	-	-	-
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	-	-	-
	35,900	36,618	37,350
Professional/Consulting Services			
5801 IT	73,627	75,100	76,602
5802 Audit & Taxes	3,913	3,991	4,071
5803 Legal	22,341	22,788	23,244
5804 Professional Development	61,984	63,224	64,488
5805 General Consulting	269,748	275,143	280,646
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	430	439	447
5808 Printing	-	-	-
5809 Other taxes and fees	25,673	26,186	26,710
5810 Payroll Service Fee	-	-	-
5811 Management Fee	31,350	117,334	119,681
5812 District Oversight Fee	56,527	59,114	61,056
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	57,987	59,147	60,330
	603,580	702,465	717,275
Depreciation			
6900 Depreciation Expense	-	-	-
	-	-	-
Interest			
7438 Interest Expense	-	-	-
	-	-	-
Total Expenses	\$ 5,990,017	\$ 6,457,519	\$ 6,587,206
Surplus (Deficit)	\$ 279,484	\$ 247,309	\$ 530,734
Fund Balance, Beginning of Year	\$ 230,726	\$ 510,210	\$ 757,519
Fund Balance, End of Year	\$ 510,210	\$ 757,519	\$ 1,288,253
	8.5%	11.7%	19.6%
Cash Flow Adjustments			
Surplus (Deficit)	279,484	247,309	530,734

FY23-24 Budget CalCA Monterey Bay

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	(141,694)	(35,849)	(39,455)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	364,664	6,187	7,493
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	502,455	217,646	498,772
Cash, Beginning of Year	721,294	1,223,749	1,441,395
Cash, End of Year	\$ 1,223,749	\$ 1,441,395	\$ 1,940,167

FY23-24 Budget CalCA Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 461.82



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	37,981	37,981	37,981	37,981	37,981	37,981	37,981	37,981	37,981	37,981	37,981	37,981	-	455,769	455,769	-
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	71,572	71,572	71,572	71,572	71,572	71,572	71,572	71,572	71,572	71,572	71,572	71,572	-	858,869	858,869	-
Operations and Housekeeping																
5201 Auto and Travel	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	-	23,800	23,800	-
5300 Dues & Memberships	625	625	625	625	625	625	625	625	625	625	625	625	-	7,500	7,500	-
5400 Insurance	58	58	58	58	58	58	58	58	58	58	58	58	-	700	700	-
5501 Utilities	198	198	198	198	198	198	198	198	198	198	198	198	-	2,375	2,375	-
5502 Janitorial Services	392	392	392	392	392	392	392	392	392	392	392	392	-	4,700	4,700	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	-	54,835	54,835	-
5901 Postage and Shipping	183	183	183	183	183	183	183	183	183	183	183	183	-	2,190	2,190	-
	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	8,008	-	96,100	96,100	-
Facilities, Repairs and Other Leases																
5601 Rent	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	-	34,418	34,418	-
5602 Additional Rent	124	124	124	124	124	124	124	124	124	124	124	124	-	1,482	1,482	-
5603 Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	-	35,900	35,900	-
Professional/Consulting Services																
5801 IT	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	-	73,627	73,627	-
5802 Audit & Taxes	-	-	-	1,304	1,304	1,304	-	-	-	-	-	-	-	3,913	3,913	-
5803 Legal	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	-	22,341	22,341	-
5804 Professional Development	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	-	61,984	61,984	-
5805 General Consulting	22,479	22,479	22,479	22,479	22,479	22,479	22,479	22,479	22,479	22,479	22,479	22,479	-	269,748	269,748	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	36	36	36	36	36	36	36	36	36	36	36	36	-	430	430	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	-	25,673	25,673	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	2,613	-	31,350	31,350	-
5812 District Oversight Fee	-	3,025	4,858	4,698	4,698	4,929	4,698	4,698	6,646	4,511	4,511	4,511	4,742	56,527	56,527	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	-	57,987	57,987	-
	45,262	48,287	50,120	51,264	51,264	51,495	49,960	49,960	51,907	49,773	49,773	49,773	4,742	603,580	603,580	-
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	459,991	463,017	464,849	465,994	465,994	466,225	489,569	483,349	472,857	464,502	464,502	464,502	364,664	5,990,017	5,990,017	-
Monthly Surplus (Deficit)	(459,991)	(136,129)	45,289	47,664	47,664	87,257	51,238	30,309	236,262	58,322	31,173	31,173	209,255	279,484	279,484	-
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(459,991)	(136,129)	45,289	47,664	47,664	87,257	51,238	30,309	236,262	58,322	31,173	31,173	209,255	279,484	279,484	-
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	432,226	-	-	-	-	-	-	-	-	-	-	-	(573,920)	(141,694)	-	
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	364,664	364,664	-	
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Pupil:Teacher Ratio
19.76 :1

FY23-24 Budget CalCA Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 461.82



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(27,766)	(136,129)	45,289	47,664	47,664	87,257	51,238	30,309	236,262	58,322	31,173	31,173				
Cash, Beginning of Month	721,294	693,528	557,400	602,688	650,352	698,015	785,272	836,510	866,818	1,103,080	1,161,402	1,192,576				
Cash, End of Month	693,528	557,400	602,688	650,352	698,015	785,272	836,510	866,818	1,103,080	1,161,402	1,192,576	1,223,749				

Central Coast – Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 23-24

FY23-24 Budget CalCA Central Coast

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	112.20	112.20	112.20
Average Daily Attendance	109.96	109.96	109.96
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 673,514	\$ 732,805	\$ 779,427
8012 Education Protection Account	21,991	21,991	21,991
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	664,085	664,085	664,085
	<u>1,359,590</u>	<u>1,418,881</u>	<u>1,465,503</u>
Federal Revenue			
8181 Special Education - Entitlement	13,745	13,745	13,745
8182 Special Education - Discretionary	-	-	-
8296 Other Federal Revenue	-	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>13,745</u>	<u>13,745</u>	<u>13,745</u>
Other State Revenue			
8311 State Special Education	97,575	97,575	97,575
8520 Child Nutrition	-	-	-
8545 School Facilities (SB740)	-	-	-
8550 Mandated Cost	3,873	3,870	3,870
8560 State Lottery	26,060	26,060	26,060
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	5,498	41,805	98,986
	<u>133,005</u>	<u>169,309</u>	<u>226,490</u>
Other Local Revenue			
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 1,506,339	\$ 1,601,935	\$ 1,705,738
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	399,493	406,151	414,274
1170 Teachers' Substitute Hours	-	-	-
1175 Teachers' Extra Duty/Stipends	156	159	162
1200 Pupil Support Salaries	30,771	31,284	31,910
1300 Administrators' Salaries	50,805	51,652	52,685
1900 Other Certificated Salaries	-	-	-
	<u>481,225</u>	<u>489,246</u>	<u>499,030</u>
Classified Salaries			
2100 Instructional Salaries	987	1,004	1,024

FY23-24 Budget CalCA Central Coast

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
2200 Support Salaries	1,582	1,608	1,640
2300 Classified Administrators' Salaries	7,401	7,524	7,675
2400 Clerical and Office Staff Salaries	1,330	1,353	1,380
2900 Other Classified Salaries	-	-	-
	11,300	11,489	11,718
Benefits			
3101 STRS	63,829	93,446	95,315
3202 PERS	-	-	-
3301 OASDI	487	712	727
3311 Medicare	4,959	7,261	7,406
3401 Health and Welfare	97,682	119,172	121,555
3501 State Unemployment	28,731	35,051	35,752
3601 Workers' Compensation	4,788	7,010	7,150
3901 Other Benefits	-	-	-
	200,476	262,653	267,906
Books and Supplies			
4100 Textbooks and Core Curricula	7,400	7,548	7,699
4200 Books and Other Materials	162,500	165,750	169,065
4302 School Supplies	18,387	18,754	19,130
4305 Software	69,067	70,448	71,857
4310 Office Expense	2,535	2,586	2,637
4311 Business Meals	3,402	3,470	3,539
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	41,407	42,235	43,080
4700 Food Services	-	-	-
	304,698	310,792	317,007
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	101,600	103,632	105,705
5103 Substitute Teacher	-	-	-
5104 Transportation	-	-	-
5105 Security	-	-	-
5106 Other Educational Consultants	106,522	108,653	110,826
5107 Instructional Services	-	-	-
	208,122	212,285	216,530
Operations and Housekeeping			
5201 Auto and Travel	16,000	16,320	16,646
5300 Dues & Memberships	1,300	1,326	1,353
5400 Insurance	100	102	104
5501 Utilities	557	568	580
5502 Janitorial Services	900	918	936
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	13,043	13,304	13,570

FY23-24 Budget CalCA Central Coast

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
5901 Postage and Shipping	-	-	-
	31,900	32,538	33,189
Facilities, Repairs and Other Leases			
5601 Rent	6,520	6,650	6,783
5602 Additional Rent	348	355	362
5603 Equipment Leases	380	388	395
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	-	-	-
	7,248	7,393	7,541
Professional/Consulting Services			
5801 IT	62,500	63,750	65,025
5802 Audit & Taxes	918	936	955
5803 Legal	5,242	5,347	5,454
5804 Professional Development	14,543	14,834	15,131
5805 General Consulting	12,106	12,348	12,595
5806 Special Activities/Field Trips	-	-	-
5807 Bank Charges	1,599	1,631	1,664
5808 Printing	-	-	-
5809 Other taxes and fees	5,903	6,021	6,141
5810 Payroll Service Fee	-	-	-
5811 Management Fee	7,150	28,034	28,595
5812 District Oversight Fee	13,596	14,189	14,655
5813 County Fees	-	-	-
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	14,753	15,048	15,349
	138,310	162,138	165,563
Depreciation			
6900 Depreciation Expense	-	-	-
	-	-	-
Interest			
7438 Interest Expense	-	-	-
	-	-	-
Total Expenses	\$ 1,383,280	\$ 1,488,532	\$ 1,518,485
Surplus (Deficit)	\$ 123,060	\$ 113,402	\$ 187,253
Fund Balance, Beginning of Year	\$ 189,215	\$ 312,275	\$ 425,677
Fund Balance, End of Year	\$ 312,275	\$ 425,677	\$ 612,930
	22.6%	28.6%	40.4%
Cash Flow Adjustments			
Surplus (Deficit)	123,060	113,402	187,253

FY23-24 Budget CalCA Central Coast

Multi-Year Forecast

Revised 6/7/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	(28,199)	(9,131)	(9,914)
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	83,213	1,422	1,711
Accrued Expenses	-	-	-
Other Liabilities	-	-	-
Cash Flows From Investing Activities			
Purchases of Prop. And Equip.	-	-	-
Notes Receivable	-	-	-
Cash Flows From Financing Activities			
Proceeds from Factoring	-	-	-
Payments on Factoring	-	-	-
Proceeds(Payments) on Debt	-	-	-
Total Change in Cash	178,073	105,694	179,050
Cash, Beginning of Year	1,134,591	1,312,664	1,418,358
Cash, End of Year	\$ 1,312,664	\$ 1,418,358	\$ 1,597,408

FY23-24 Budget CalCA Central Coast

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 109.96



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	8,877	8,877	8,877	8,877	8,877	8,877	8,877	8,877	8,877	8,877	8,877	8,877	-	106,522	106,522	-
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	17,344	17,344	17,344	17,344	17,344	17,344	17,344	17,344	17,344	17,344	17,344	17,344	-	208,122	208,122	-
Operations and Housekeeping																
5201 Auto and Travel	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-	16,000	16,000	-
5300 Dues & Memberships	108	108	108	108	108	108	108	108	108	108	108	108	-	1,300	1,300	-
5400 Insurance	8	8	8	8	8	8	8	8	8	8	8	8	-	100	100	-
5501 Utilities	46	46	46	46	46	46	46	46	46	46	46	46	-	557	557	-
5502 Janitorial Services	75	75	75	75	75	75	75	75	75	75	75	75	-	900	900	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	-	13,043	13,043	-
5901 Postage and Shipping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	-	31,900	31,900	-
Facilities, Repairs and Other Leases																
5601 Rent	543	543	543	543	543	543	543	543	543	543	543	543	-	6,520	6,520	-
5602 Additional Rent	29	29	29	29	29	29	29	29	29	29	29	29	-	348	348	-
5603 Equipment Leases	32	32	32	32	32	32	32	32	32	32	32	32	-	380	380	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	604	604	604	604	604	604	604	604	604	604	604	604	-	7,248	7,248	-
Professional/Consulting Services																
5801 IT	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	-	62,500	62,500	-
5802 Audit & Taxes	-	-	-	306	306	306	-	-	-	-	-	-	-	918	918	-
5803 Legal	437	437	437	437	437	437	437	437	437	437	437	437	-	5,242	5,242	-
5804 Professional Development	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	-	14,543	14,543	-
5805 General Consulting	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	-	12,106	12,106	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	133	133	133	133	133	133	133	133	133	133	133	133	-	1,599	1,599	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	492	492	492	492	492	492	492	492	492	492	492	492	-	5,903	5,903	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	596	596	596	596	596	596	596	596	596	596	596	596	-	7,150	7,150	-
5812 District Oversight Fee	-	736	1,189	1,138	1,138	1,193	1,138	1,138	1,589	1,070	1,070	1,070	1,125	13,596	13,596	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	-	14,753	14,753	-
	10,316	11,052	11,506	11,761	11,761	11,816	11,455	11,455	11,906	11,386	11,386	11,386	1,125	138,310	138,310	-
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	106,265	107,001	107,455	107,710	107,710	107,765	113,150	111,713	109,292	107,336	107,336	107,336	83,213	1,383,280	1,383,280	-
Monthly Surplus (Deficit)	(106,265)	(27,586)	17,330	16,630	16,630	25,945	17,709	12,627	60,163	16,698	10,179	10,179	52,822	123,060	123,060	-
														8.2%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(106,265)	(27,586)	17,330	16,630	16,630	25,945	17,709	12,627	60,163	16,698	10,179	10,179	52,822	123,060		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	107,835	-	-	-	-	-	-	-	-	-	-	-	(136,034)	(28,199)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	83,213	83,213		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Pupil:Teacher Ratio
20.63 :1

FY23-24 Budget CalCA Central Coast

Monthly Cash Flow/Budget FY23-24

Revised 6/7/23

Actuals Through:

ADA = 109.96



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	1,569	(27,586)	17,330	16,630	16,630	25,945	17,709	12,627	60,163	16,698	10,179	10,179				
Cash, Beginning of Month	1,134,591	1,136,161	1,108,574	1,125,904	1,142,534	1,159,164	1,185,109	1,202,819	1,215,445	1,275,609	1,292,307	1,302,485				
Cash, End of Month	1,136,161	1,108,574	1,125,904	1,142,534	1,159,164	1,185,109	1,202,819	1,215,445	1,275,609	1,292,307	1,302,485	1,312,664				