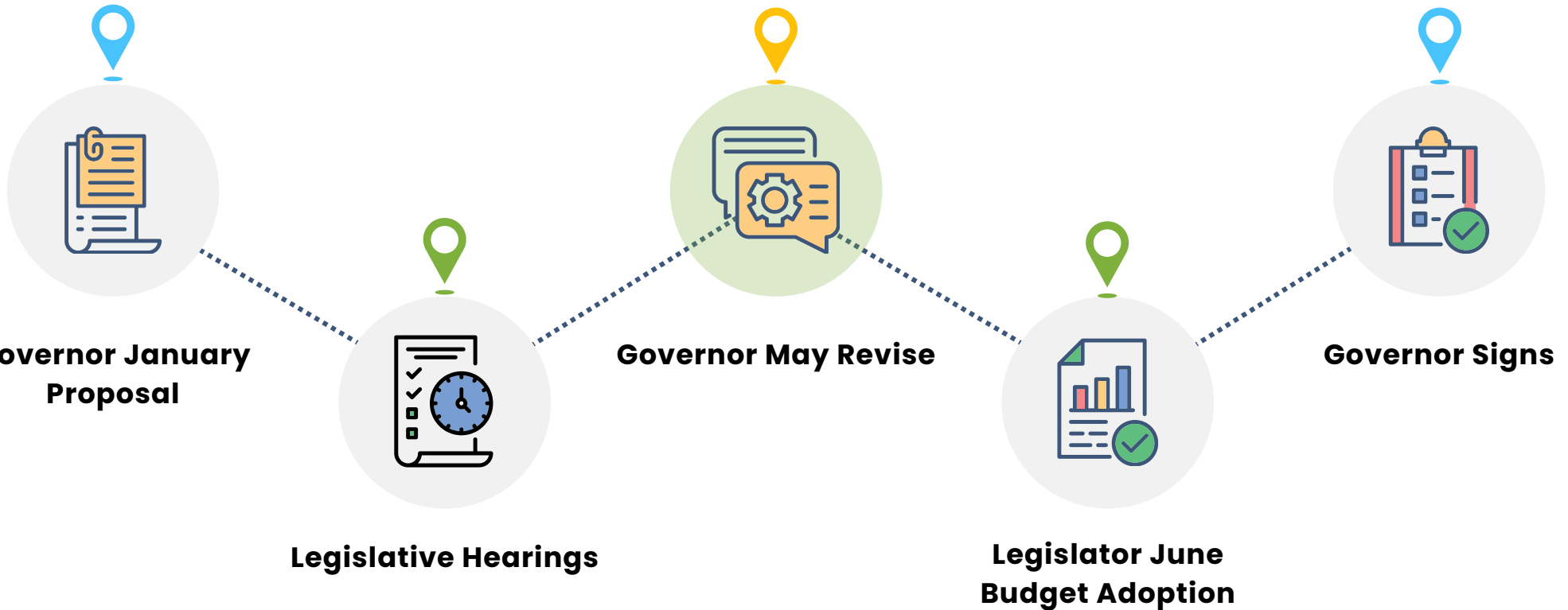




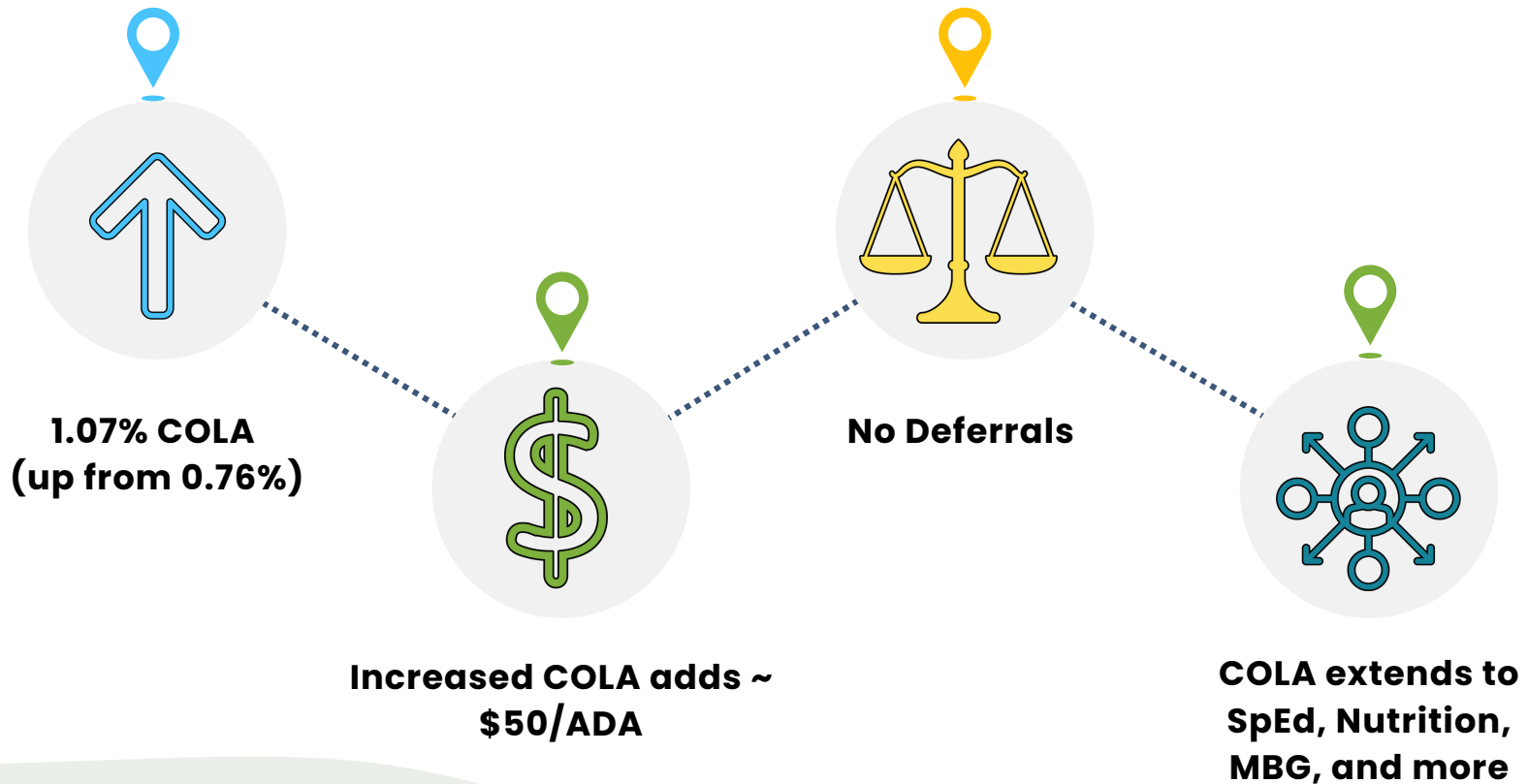
California Online Public Schools

Budget Presentation – FY24/25

State Budget Process

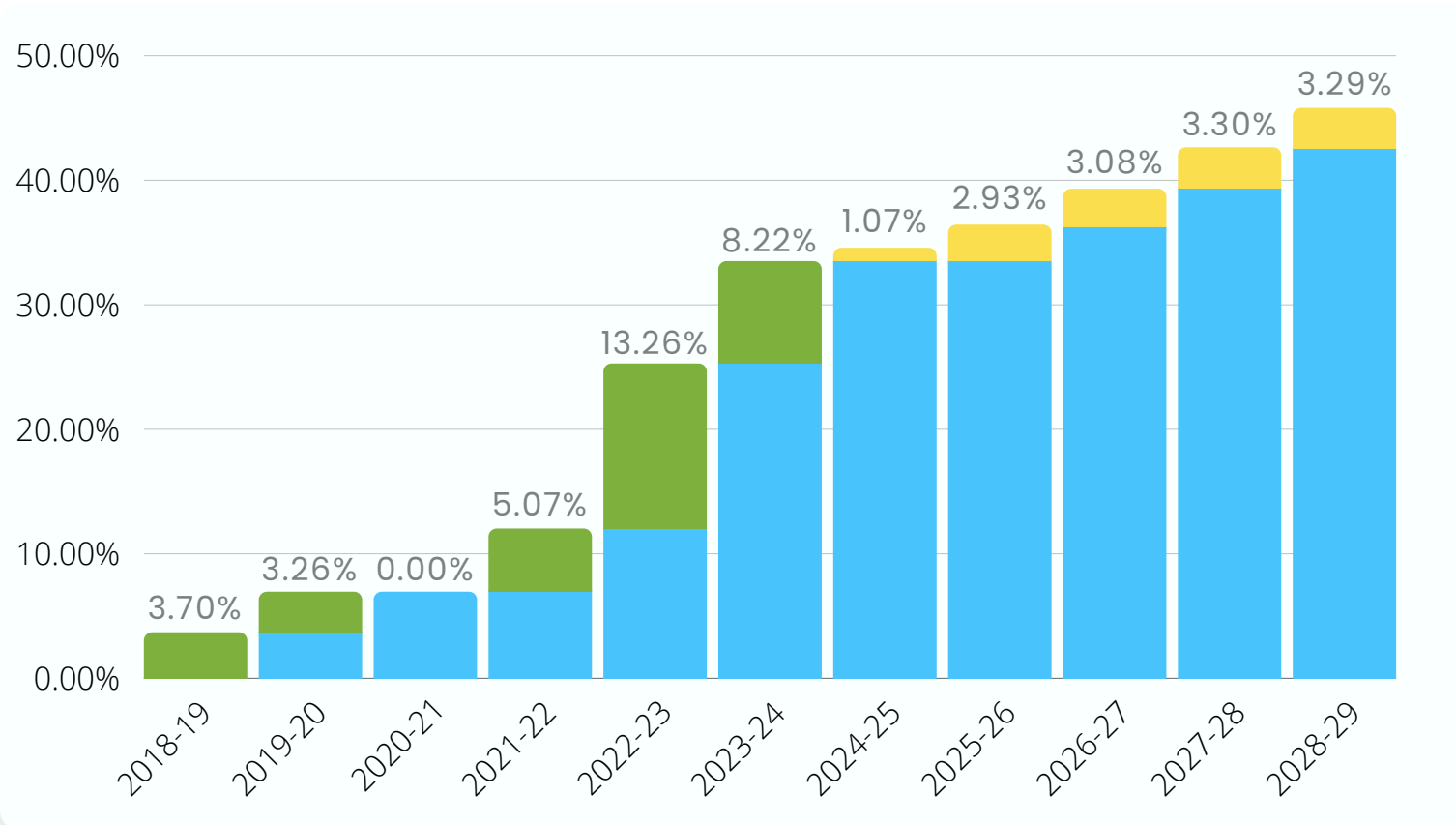


May Revise Highlights



LCFF Increase

Cumulative increase in State COLA since FY18-19

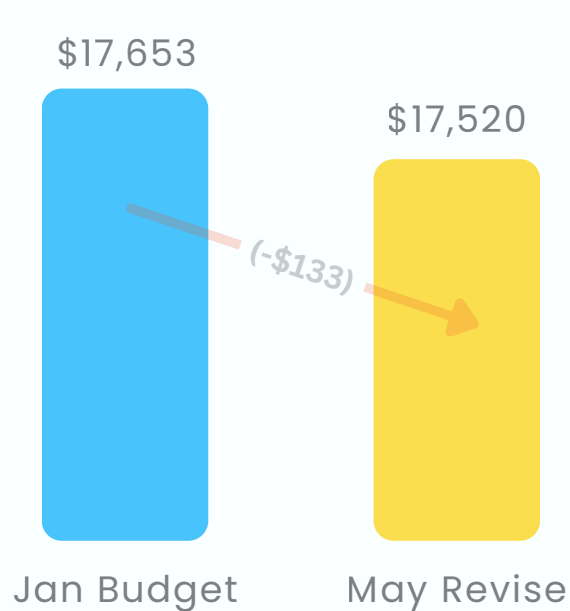


2024-25 COLA at May Proposal- 1.07%

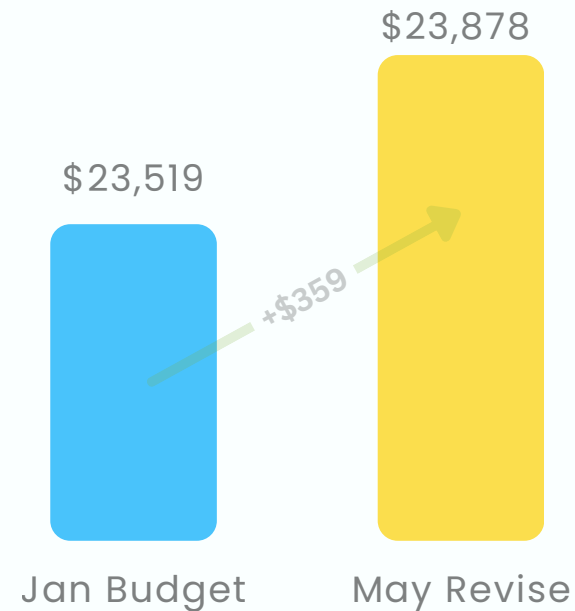
Governor May Revised Update

This results in \$17,502 total per pupil spending and \$23,878 in all funds per pupil spending at May Revise, compared to \$17,653 total per pupil spending and \$23,519 all funds per pupil spending, from the Governor's January Budget.

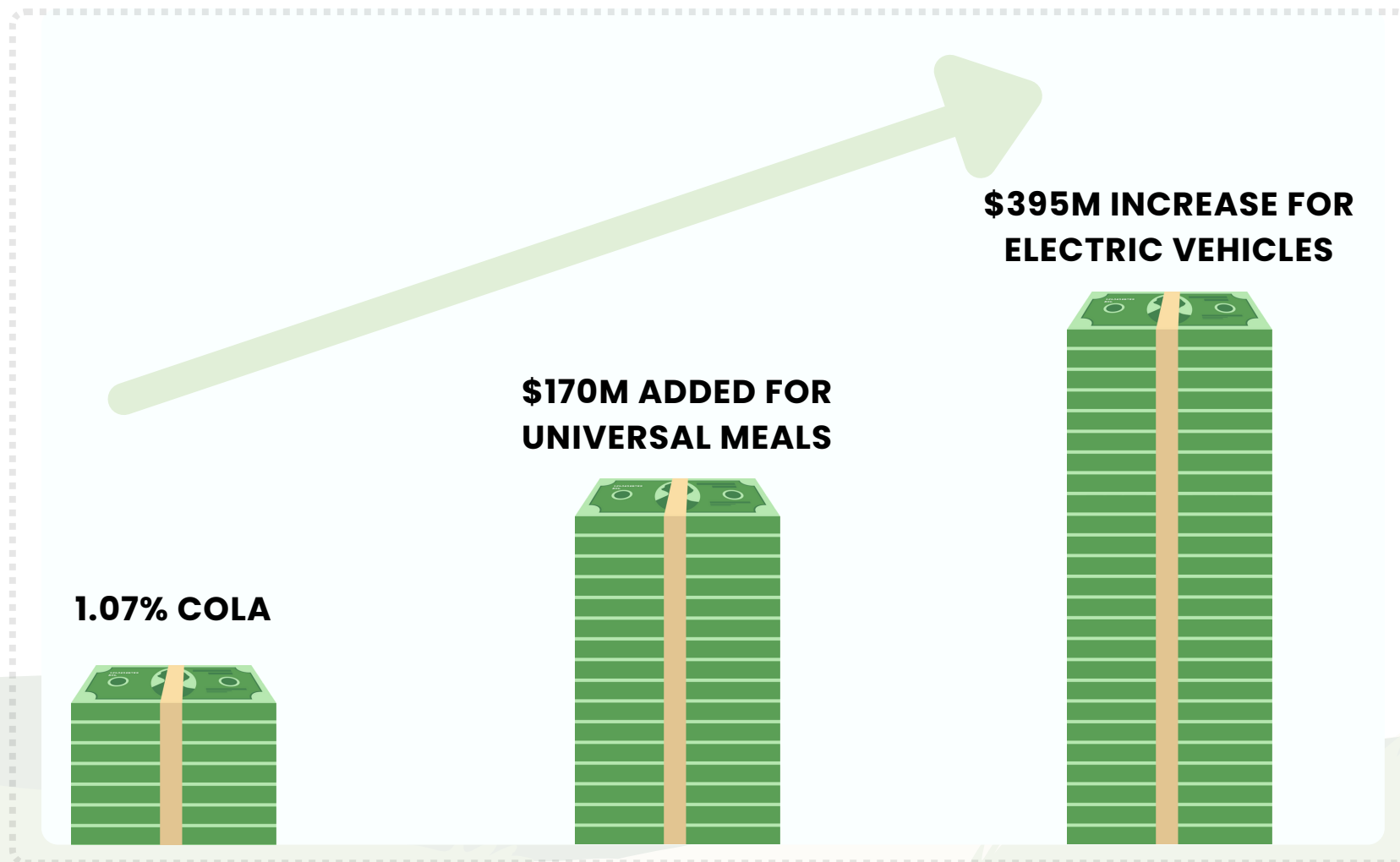
PER PUPIL SPENDING



TOTAL PER PUPIL SPENDING



Increases in the proposal

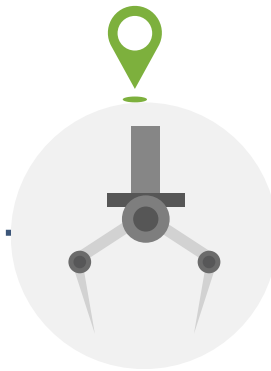


Learning Recovery Proposals

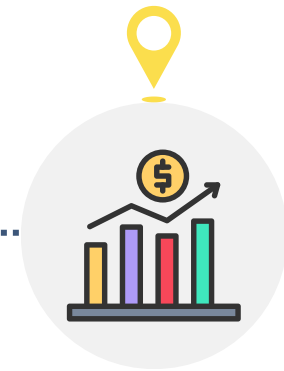
Learning recovery initiatives funding to be spent by June 30, 2028



Original Entitlement
(FY23): \$7.9B

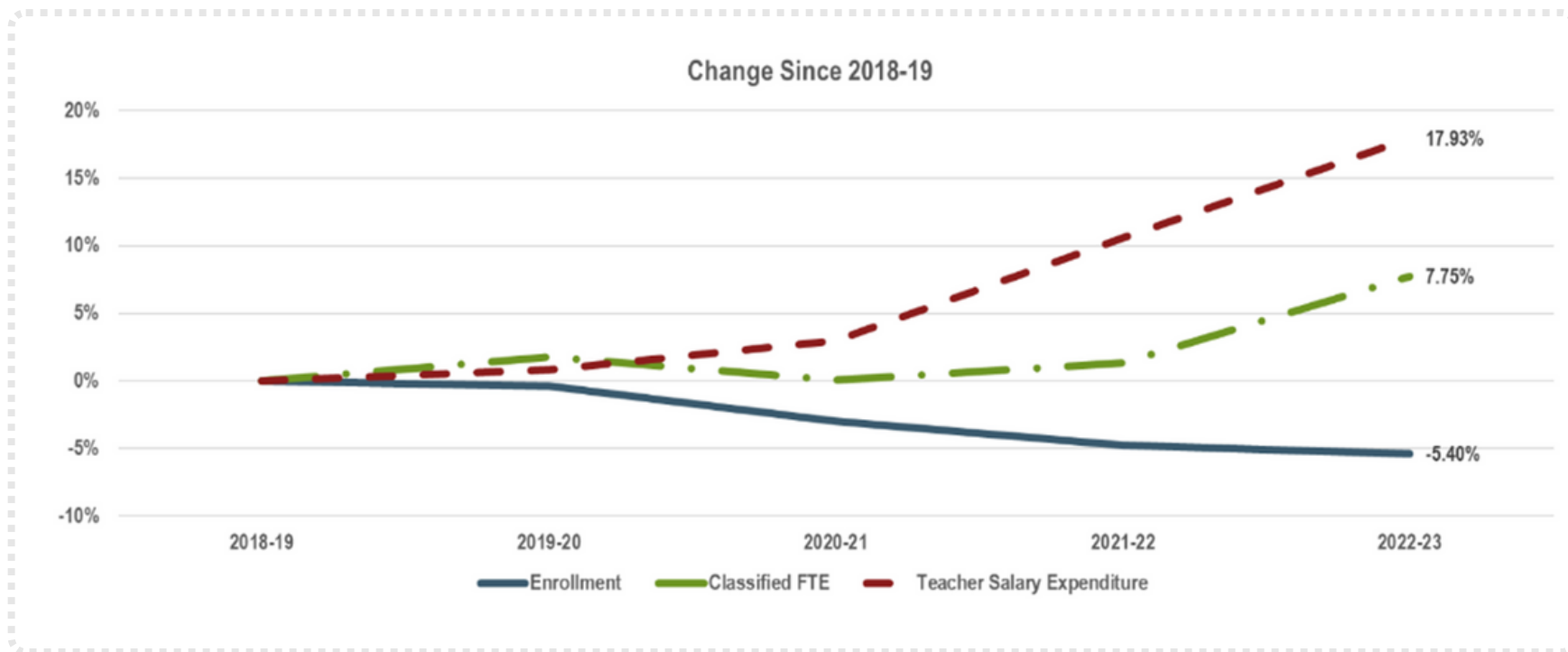


Clawback (FY24): \$1.1B



Unspent LREBG now requires
a plan, reported results
included in LCAP (FY25-FY28)

CA Trends



CalOps – FY25 Budget Highlights

- Budget balanced with **\$3.6M** surplus (**3.0%** of expenses)
- **1.07%** COLA projected for LCFF, based on Governor's May Revise
- ADA forecasted at **8,329**, **+0.5%** to current year

	2024-25 Total	2024-25 SoCal	2024-25 Central Valley	2024-25 NorCal	2024-25 North Bay	2024-25 Monterey Bay	2024-25 Central Coast
Assumptions							
LCFF COLA	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%
Enrollment	8,499	5,020	826	1,774	167	571	140
Average Daily Attendance	8,329	4,919.64	809.61	1,738.90	163.43	560.02	137.47
Total Revenue	\$ 124,516,869	\$ 73,260,142	\$ 13,043,841	\$ 25,633,812	\$ 2,498,479	\$ 8,068,713	\$ 2,011,881
Total Expenses	\$ 120,897,736	\$ 70,942,436	\$ 12,666,264	\$ 24,979,290	\$ 2,442,021	\$ 7,890,356	\$ 1,977,368
Surplus (Deficit)	\$ 3,619,133	\$ 2,317,706	\$ 377,578	\$ 654,521	\$ 56,457	\$ 178,357	\$ 34,514
	3%	3%	3%	3%	2%	2%	2%
Fund Balance, Beginning of Year	\$ 51,980,930	\$ 25,647,756	\$ 4,542,423	\$ 18,600,497	\$ 1,148,985	\$ 1,491,881	\$ 549,389
Fund Balance, End of Year	\$ 55,600,063	\$ 27,965,461	\$ 4,920,001	\$ 19,255,018	\$ 1,205,442	\$ 1,670,238	\$ 583,903
	46.0%	39.4%	38.8%	77.1%	49.4%	21.2%	29.5%

Revenues

- Total revenue projected at **\$125M**, up **\$2.4M** to FY24 (+2%)
- Increase driven by State COLA (**1.07%**) and added ADA (**0.5%**)

	TOTAL	SoCal	Central Valley	NorCal	North Bay	Monterey Bay	Central Coast
Revenue							
State Aid-Rev Limit	\$ 107,049,556	\$ 62,774,775	\$ 11,289,624	\$ 22,089,481	\$ 2,117,942	\$ 7,030,076	\$ 1,747,657
Federal Revenue	\$ 2,653,953	1,612,417	282,427	527,164	67,888	128,489	35,568
Other State Revenue	\$ 14,692,617	8,808,554	1,471,790	2,981,749	312,527	899,863	218,135
Other Local Revenue	120,742	64,395	-	35,419	122	10,286	10,521
Total Revenue	\$124,516,869	\$ 73,260,142	\$ 13,043,841	\$ 25,633,812	\$ 2,498,479	\$ 8,068,713	\$ 2,011,881

Revenues - Specialty Funding

- Sunsetting of CARES Act funds removes **\$3.2M** compared with the current year
- However, State discretionary block grants are expected to more than offset this loss.
 - FY25 State Block Grant Revenue: **\$4.4M**
 - Grant Funds Held in Reserve: **\$8.4M**

Specialty Funding	TOTAL		SoCAL	CV	NorCal	NB	MB	CC
Source	Award	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25	FY24-25
EEBG	872,103	576,281	500,000	76,281	-	-	-	-
AMIMBG	4,795,338	3,375,129	2,250,000	399,375	489,138	66,775	140,026	29,815
LREBG	7,112,260	490,946	-	-	351,729	50,672	69,585	18,961
TOTAL	12,779,701	4,442,356	2,750,000	475,656	840,867	117,447	209,611	48,776

Expenses

- Total Expenses are projected to increase **\$3.4M** over prior year (+3%)
- Staffing updates are the largest driver, increasing **\$13.1M** YoY
 - Total Salaries: **+31%** (Added Staff + 20% increases/bonuses)
 - Total Benefits: **+8%**
- Partially offset by savings from Pearson expenses: **-\$11.2M**

	TOTAL	SoCal	Central Valley	NorCal	North Bay	Monterey Bay	Central Coast
Certificated Salaries	\$ 54,477,716	\$ 32,196,330	\$ 5,284,338	\$ 11,385,843	\$ 1,035,077	\$ 3,650,007	\$ 926,121
Classified Salaries	1,244,661	\$ 735,595	\$ 120,732	\$ 260,134	\$ 23,649	\$ 83,392	\$ 21,159
Benefits	19,749,726	11,292,382	2,059,361	4,148,243	417,947	1,457,582	374,211
Books and Supplies	19,211,300	11,215,400	1,957,500	4,069,200	499,000	1,211,000	259,200
Subagreement Services	10,223,900	5,648,500	1,685,200	2,036,400	164,900	571,900	117,000
Operations	1,139,700	764,400	66,100	234,700	14,600	45,000	14,900
Facilities	950,200	746,800	38,400	132,300	11,400	13,500	7,800
Professional Services	13,832,733	8,340,629	1,454,632	2,647,071	275,449	857,975	256,977
Depreciation	67,800	2,400	-	65,400	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenses	<u>\$120,897,736</u>	<u>\$ 70,942,436</u>	<u>\$ 12,666,264</u>	<u>\$ 24,979,290</u>	<u>\$ 2,442,021</u>	<u>\$ 7,890,356</u>	<u>\$ 1,977,368</u>

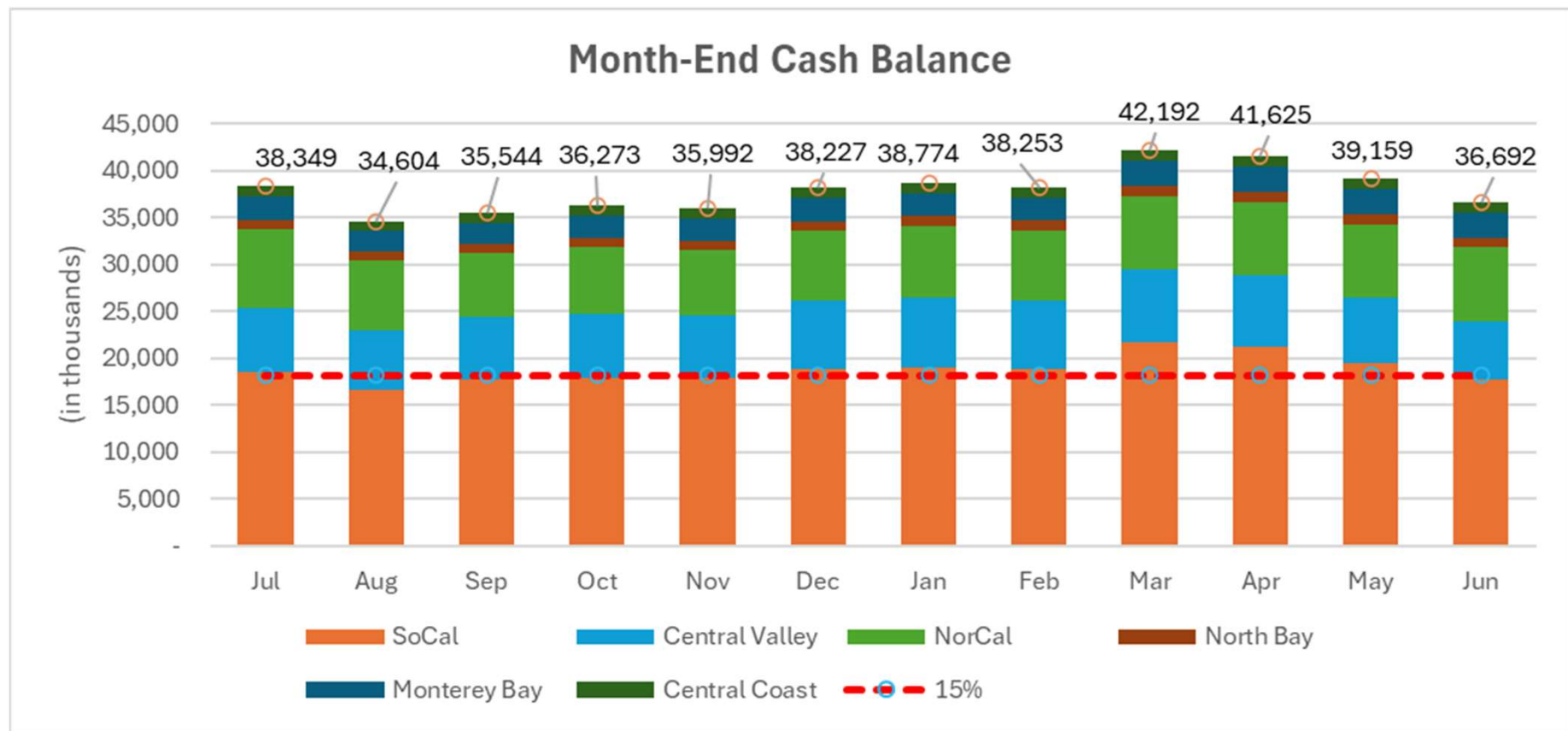
Surplus and Fund Balance

- Fund balances and surpluses within state and authorizer requirements
- Fund balance subject to change in anticipation of June 2024 financial close

	TOTAL	SoCal	Central Valley	NorCal	North Bay	Monterey Bay	Central Coast
Total Surplus (Deficit)	\$ 3,619,133	\$ 2,317,706	\$ 377,578	\$ 654,521	\$ 56,457	\$ 178,357	\$ 34,514
Beginning Fund Balance	51,980,930	25,647,756	4,542,423	18,600,497	1,148,985	1,491,881	549,389
Ending Fund Balance	\$ 55,600,063	\$ 27,965,461	\$ 4,920,001	\$ 19,255,018	\$ 1,205,442	\$ 1,670,238	\$ 583,903
<i>As a % of Annual Expenses</i>	46%	39%	39%	77%	49%	21%	30%

Cash Balance

- Strong cash balance for each monthly close
- No factoring built into budget
- Low point in August



Three Year Forecasts

- **Revenue:** Next year is an increase from current year and projected to grow annually through FY27.
- **Expenses:** FY25 expected to increase 3% YOY as staff increases are offset by Pearson savings. Subsequent expense costs are expected to rise at a standard 2% COLA.
- **Surplus & Cash:** Positive and balanced across all three years

	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Enrollment	8,499	8,499	8,499
Average Daily Attendance	8,329	8,329.08	8,329.08
Total Revenue	\$ 124,516,869	\$ 127,372,158	\$ 129,926,640
Total Expenses	\$ 120,897,736	\$ 123,332,462	\$ 125,796,219
Surplus (Deficit)	\$ 3,619,133	\$ 4,039,696	\$ 4,130,421
	3%	3%	3%
Fund Balance, Beginning of Year	\$ 51,980,930	\$ 55,600,063	\$ 59,639,760
Fund Balance, End of Year	\$ 55,600,063	\$ 59,639,760	\$ 63,770,181
	46.0%	48.4%	50.7%

Appendix

- Multi-Year Forecast
- Monthly Cash Flow / Forecast 24-25

SoCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	5,020	5,020	5,020
Average Daily Attendance	4,919.64	4,919.64	4,919.64
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 17,786,476	\$ 19,780,592	\$ 21,775,768
8012 Education Protection Account	983,928	983,928	983,928
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	44,004,371	44,004,371	44,004,371
	62,774,775	64,768,891	66,764,066
Federal Revenue			
8181 Special Education - Entitlement	639,553	639,553	639,553
8290 Title I, Part A - Basic Low Income	772,825	772,825	772,825
8291 Title II, Part A - Teacher Quality	138,384	138,384	138,384
8297 Title IV	61,655	61,655	61,655
8296 Other Federal Revenue	-	-	-
8299 Prior Year Federal Revenue	-	-	-
	1,612,417	1,612,417	1,612,417
Other State Revenue			
8311 State Special Education	4,410,409	4,410,409	4,410,409
8550 Mandated Cost	177,172	176,373	177,102
8560 State Lottery	1,224,991	1,224,991	1,224,991
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	2,995,982	2,605,164	2,095,982
	8,808,554	8,416,937	7,908,484
Other Local Revenue			
8660 Interest Revenue	64,395	64,395	64,395
	64,395	64,395	64,395
Total Revenue	\$ 73,260,142	\$ 74,862,641	\$ 76,349,363
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	20,865,670	21,282,984	21,708,643
1175 Teachers' Extra Duty/Stipends	6,197,178	6,321,122	6,447,544
1200 Pupil Support Salaries	2,253,684	2,298,757	2,344,732
1300 Administrators' Salaries	2,879,798	2,937,394	2,996,142
	32,196,330	32,840,257	33,497,062
Classified Salaries			
2100 Instructional Salaries	154,153	157,236	160,381
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	444,123	453,005	462,065
2400 Clerical and Office Staff Salaries	137,319	140,066	142,867
	735,595	750,307	765,313
Benefits			
3101 STRS	6,149,499	6,272,489	6,397,939
3301 OASDI	31,671	38,766	39,541
3311 Medicare	473,964	485,250	494,955
3401 Health and Welfare	3,679,650	3,753,243	3,828,308
3501 State Unemployment	238,630	238,630	238,630
3601 Workers' Compensation	457,621	468,517	477,888
3901 Other Benefits	261,347	267,570	272,921
	11,292,382	11,524,465	11,750,182

SoCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	611,400	623,628	636,101
4200 Books and Other Materials	3,765,400	3,840,708	3,917,522
4302 School Supplies	126,900	129,438	132,027
4305 Software	4,765,100	4,860,402	4,957,610
4310 Office Expense	141,300	144,126	147,009
4311 Business Meals	38,900	39,678	40,472
4400 Noncapitalized Equipment	1,766,400	1,801,728	1,837,763
	11,215,400	11,439,708	11,668,502
Subagreement Services			
5102 Special Education	4,506,100	4,596,222	4,688,146
5103 Substitute Teacher	122,200	124,644	127,137
5106 Other Educational Consultants	692,500	706,350	720,477
5107 Instructional Services	327,700	334,254	340,939
	5,648,500	5,761,470	5,876,699
Operations and Housekeeping			
5201 Auto and Travel	281,700	287,334	293,081
5300 Dues & Memberships	129,800	132,396	135,044
5400 Insurance	123,600	126,072	128,593
5501 Utilities	25,800	26,316	26,842
5502 Janitorial Services	20,000	20,400	20,808
5900 Communications	35,200	35,904	36,622
5901 Postage and Shipping	148,300	151,266	154,291
	764,400	779,688	795,282
Facilities, Repairs and Other Leases			
5601 Rent	411,700	419,934	428,333
5602 Additional Rent	145,300	148,206	151,170
5603 Equipment Leases	17,000	17,340	17,687
5604 Other Leases	161,400	164,628	167,921
5610 Repairs and Maintenance	11,400	11,628	11,861
	746,800	761,736	776,971
Professional/Consulting Services			
5801 IT	2,357,600	2,404,752	2,452,847
5802 Audit & Taxes	177,600	181,152	184,775
5803 Legal	238,800	243,576	248,448
5804 Professional Development	825,200	841,704	858,538
5805 General Consulting	1,320,500	1,346,910	1,373,848
5806 Special Activities/Field Trips	216,179	220,502	224,912
5807 Bank Charges	4,200	4,284	4,370
5808 Printing	1,800	1,836	1,873
5809 Other taxes and fees	76,100	77,622	79,174
5810 Payroll Service Fee	-	-	-
5811 Management Fee	1,465,203	1,494,507	1,524,397
5812 District Oversight Fee	627,748	647,689	667,641
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	1,029,700	1,050,294	1,071,300
	8,340,629	8,514,828	8,692,122
Depreciation			
6900 Depreciation Expense	2,400	2,448	2,497
	2,400	2,448	2,497
Interest			
	-	-	-
Total Expenses	\$ 70,942,436	\$ 72,374,906	\$ 73,824,630
Surplus (Deficit)	\$ 2,317,706	\$ 2,487,734	\$ 2,524,733
	3%	3%	3%
Fund Balance, Beginning of Year	\$ 25,647,756	\$ 27,965,461	\$ 30,453,196
Fund Balance, End of Year	\$ 27,965,461	\$ 30,453,196	\$ 32,977,929
	39.4%	42.1%	44.7%

SoCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(4,211,218)	(3,998,001)	(4,086,082)
Cash Flows From Operating Activities			
Depreciation/Amortization	2,400	2,448	2,497
Public Funding Receivables	8,609,707	6,700,769	6,661,852
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	(1,796,909)	(171,845)	(176,117)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(2,062,500)	(1,769,387)	(1,387,500)
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	541,480	763,985	1,014,650
Cash, Beginning of Year	17,117,842	17,659,322	18,423,306
Cash, End of Year	\$ 17,659,322	\$ 18,423,306	\$ 19,437,956

SoCal FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

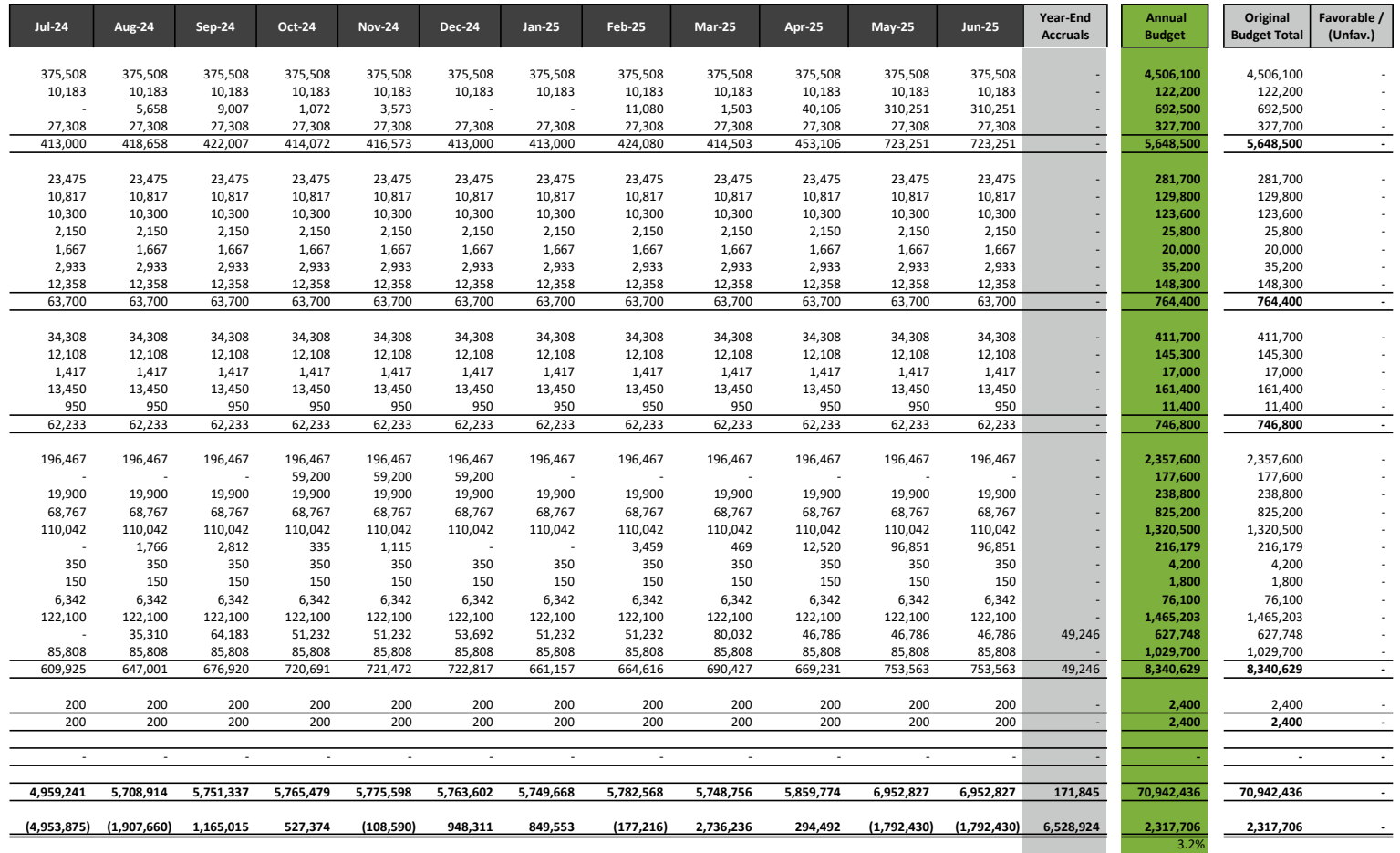
ADA = 4919.64



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	889,677	889,677	1,601,419	1,601,419	1,601,419	1,601,419	1,601,419	1,600,004	1,600,004	1,600,004	1,600,004	1,600,010	17,786,476	17,786,476	-
8012	Education Protection Account	-	-	245,982	-	-	245,982	-	-	245,982	-	-	-	245,982	983,928	983,928	-
8096	In Lieu of Property Taxes	-	2,641,313	5,282,626	3,521,751	3,521,751	3,521,751	3,521,751	3,521,751	6,157,226	3,078,613	3,078,613	3,078,613	3,078,612	44,004,371	44,004,371	-
		-	3,530,991	6,418,286	5,123,170	5,123,170	5,369,152	5,123,170	5,123,170	8,003,212	4,678,617	4,678,617	4,678,617	4,924,604	62,774,775	62,774,775	-
Federal Revenue																	
8181	Special Education - Entitlement	-	31,990	31,990	57,583	57,583	57,583	57,583	57,583	57,532	57,532	57,532	57,532	57,532	639,553	639,553	-
8290	Title I, Part A - Basic Low Income	-	-	193,206	-	-	579,619	-	-	-	-	-	-	-	772,825	772,825	-
8291	Title II, Part A - Teacher Quality	-	-	34,596	-	-	103,788	-	-	-	-	-	-	-	138,384	138,384	-
8294	Title IV	-	-	-	-	61,655	-	-	-	-	-	-	-	-	61,655	61,655	-
		-	31,990	259,793	57,583	119,238	740,989	57,583	57,583	57,532	57,532	57,532	57,532	57,532	1,612,417	1,612,417	-
Other State Revenue																	
8311	State Special Education	-	220,608	220,608	397,095	397,095	397,095	397,095	397,095	396,744	396,744	396,744	396,744	396,744	4,410,409	4,410,409	-
8550	Mandated Cost	-	-	-	-	-	177,172	-	-	-	-	-	-	-	177,172	177,172	-
8560	State Lottery	-	-	-	-	-	-	306,370	-	-	306,370	-	-	612,252	1,224,991	1,224,991	-
8599	Other State Revenue	-	12,299	12,299	709,638	22,138	22,138	709,638	22,138	22,138	709,638	22,138	22,138	709,638	2,995,982	2,995,982	-
		-	232,907	232,907	1,106,733	419,233	596,406	1,413,103	419,233	418,882	1,412,752	418,882	418,882	1,718,634	8,808,554	8,808,554	-
Other Local Revenue																	
8660	Interest Revenue	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-	64,395	64,395	-
		5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-	64,395	64,395	-
Total Revenue		5,366	3,801,254	6,916,352	6,292,852	5,667,007	6,711,914	6,599,222	5,605,352	8,484,992	6,154,267	5,160,397	5,160,397	6,700,769	73,260,142	73,260,142	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	1,738,806	-	20,865,670	20,865,670	-
1175	Teachers' Extra Duty/Stipends	-	563,380	563,380	563,380	563,380	563,380	563,380	563,380	563,380	563,380	563,380	563,380	-	6,197,178	6,197,178	-
1200	Pupil Support Salaries	187,807	187,807	187,807	187,807	187,807	187,807	187,807	187,807	187,807	187,807	187,807	187,807	-	2,253,684	2,253,684	-
1300	Administrators' Salaries	239,983	239,983	239,983	239,983	239,983	239,983	239,983	239,983	239,983	239,983	239,983	239,983	-	2,879,798	2,879,798	-
		2,166,596	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	2,729,976	-	32,196,330	32,196,330	-
Classified Salaries																	
2100	Instructional Salaries	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	25,692	154,153	154,153	-
2300	Classified Administrators' Salaries	30,842	30,842	30,842	30,842	30,842	30,842	30,842	30,842	30,842	30,842	30,842	30,842	74,020	444,123	444,123	-
2400	Clerical and Office Staff Salaries	9,536	9,536	9,536	9,536	9,536	9,536	9,536	9,536	9,536	9,536	9,536	9,536	22,887	137,319	137,319	-
		51,083	51,083	51,083	51,083	51,083	51,083	51,083	51,083	51,083	51,083	51,083	51,083	122,599	735,595	735,595	-
Benefits																	
3101	STRS	413,820	521,425	521,425	521,425	521,425	521,425	521,425	521,425	521,425	521,425	521,425	521,425	-	6,149,499	6,149,499	-
3301	OASDI	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	-	31,671	31,671	-
3311	Medicare	32,037	40,175	40,175	40,175	40,175	40,175	40,175	40,175	40,175	40,175	40,175	40,175	-	473,964	473,964	-
3401	Health and Welfare	306,638	306,638	306,638	306,638	306,638	306,638	306,638	306,638	306,638	306,638	306,638	306,638	-	3,679,650	3,679,650	-
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	11,932	-	238,630	238,630	-
3601	Workers' Compensation	30,932	38,790	38,790	38,790	38,790	38,790	38,790	38,790	38,790	38,790	38,790	38,790	-	457,621	457,621	-
3901	Other Benefits	17,665	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	22,153	-	261,347	261,347	-
		815,662	943,752	943,752	943,752	943,752	943,752	991,478	979,546	955,683	943,752	943,752	943,752	-	11,292,382	11,292,382	-
Books and Supplies																	
4100	Textbooks and Core Materials	50,950	50,950	50,950	50,950	50,950	50,950	50,950	50,950	50,950	50,950	50,950	50,950	-	611,400	611,400	-
4200	Books and Reference Materials	313,783	313,783	313,783	313,783	313,783	313,783	313,783	313,783	313,783	313,783	313,783	313,783	-	3,765,400	3,765,400	-
4302	School Supplies	-	1,037	1,650	196	655	-	-	2,030	275	7,349	56,853	56,853	-	126,900	126,900	-
4305	Software	397,092	397,092	397,092	397,092	397,092	397,092	397,092	397,092	397,092	397,092	397,092	397,092	-	4,765,100	4,765,100	-
4310	Office Expense	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	-	141,300	141,300	-
4311	Business Meals	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	3,242	-	38,900	38,900	-
4400	Noncapitalized Equipment	-	14,432	22,974	2,734	9,113	-	-	28,262	3,834	102,301	791,375	791,375	-	1,766,400	1,766,400	-
		776,842	792,311	801,466	779,772	786,609	776,842	776,842	807,134	780,951	886,493	1,625,070	1,625,070	-	11,215,400	11,215,400	-

Monthly Cash Flow/Budget FY24-25

ADA = 4919.64



SoCal FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 4919.64



Cash Flow Adjustments

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget
Monthly Surplus (Deficit)	(4,953,875)	(1,907,660)	1,165,015	527,374	(108,590)	948,311	849,553	(177,216)	2,736,236	294,492	(1,792,430)	(1,792,430)	6,528,924	2,317,706
Cash flows from operating activities														
Depreciation/Amortization	200	200	200	200	200	200	200	200	200	200	200	200	-	2,400
Public Funding Receivables	8,182,584	-	-	311,918	-	-	115,205	-	-	-	-	-	(6,700,769)	1,908,938
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(1,796,909)	-	-	-	-	-	-	-	-	-	-	-	171,845	(1,625,064)
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(687,500)	-	-	(687,500)	-	-	(687,500)	-	-	(4,812,500)	(6,875,000)
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	1,432,001	(1,907,460)	1,165,215	151,991	(108,390)	948,511	277,459	(177,016)	2,736,436	(392,808)	(1,792,230)	(1,792,230)		
Cash, Beginning of Month	17,117,842	18,549,842	16,642,383	17,807,598	17,959,589	17,851,199	18,799,710	19,077,169	18,900,153	21,636,590	21,243,782	19,451,552		
Cash, End of Month	18,549,842	16,642,383	17,807,598	17,959,589	17,851,199	18,799,710	19,077,169	18,900,153	21,636,590	21,243,782	19,451,552	17,659,322		

Cert.	Instr.
64.0%	81.3%
17,605,988	931,936

Pupil:Teacher Ratio
20.40

SoCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 4919.64



Revenues

State Aid - Revenue Limit

8011	LCHF State Aid	-	989,030	989,030	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253	1,780,253
8012	Education Protection Account	-	-	-	245,982	-	-	245,982	-	-	245,982	-	-	245,982	-
8096	In Lieu of Property Taxes	-	2,640,262	5,280,524	3,520,350	3,520,350	3,520,350	3,520,350	3,520,350	6,160,612	3,080,306	3,080,306	3,080,306	3,080,306	3,080,306

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
														ADA = 4919.64	
													19,780,592	17,786,476	1,994,116
													983,928	983,928	-
													44,004,371	44,004,371	-
													64,768,891	62,774,775	1,994,116

Federal Revenue

8181	Special Education - Entitlement	-	31,978	31,978	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560
8290	Title I, Part A - Basic Low Income	-	-	193,206	-	-	193,206	-	-	193,206	-	-	193,206	193,206	193,206
8291	Title II, Part A - Teacher Quality	-	-	34,596	-	-	34,596	-	-	34,596	-	-	34,596	34,596	34,596
8294	Title V, Part B - PCSG	-	-	15,414	-	-	15,414	-	-	15,414	-	-	15,414	15,414	15,414

													639,553	639,553	-
													772,825	772,825	-
													138,384	138,384	-
													61,655	61,655	-
													1,612,417	1,612,417	-

Other State Revenue

8311	State Special Education	-	220,520	220,520	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937
8550	Mandated Cost	-	-	-	-	-	176,373	-	-	-	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	-	306,248	-	306,248	-	-	612,495	1,224,991	1,224,991
8599	Other State Revenue	-	-	-	-	1,693,357	-	-	-	651,291	-	-	260,516	2,995,982	(390,818)

													2,995,982	2,995,982	(390,818)
													8,416,937	8,808,554	(391,617)

Other Local Revenue

8660	Interest Revenue	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-	64,395	64,395	-
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													64,395	64,395	-
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Total Revenue

5,366	3,887,156	6,770,634	6,006,448	7,453,822	6,180,055	6,312,696	5,760,466	8,643,944	6,523,943	5,320,422	5,335,836	6,661,852	74,862,641	73,260,142	1,602,499
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Expenses

Certificated Salaries

1100	Teachers' Salaries	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	1,773,582	-	21,282,984	20,865,670	(417,313)
1175	Teachers' Extra Duty/Stipends	-	574,647	574,647	574,647	574,647	574,647	574,647	574,647	574,647	574,647	574,647	-	6,321,122	6,197,178	(123,944)
1200	Pupil Support Salaries	191,563	191,563	191,563	191,563	191,563	191,563	191,563	191,563	191,563	191,563	191,563	-	2,298,757	2,253,684	(45,074)
1300	Administrators' Salaries	244,783	244,783	244,783	244,783	244,783	244,783	244,783	244,783	244,783	244,783	244,783	-	2,937,394	2,879,798	(57,596)

													32,840,257	32,196,330	(643,927)
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Classified Salaries

2100	Instructional Salaries	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919	26,206	154,153	(3,083)
2300	Classified Administrators' Salaries	31,459	31,459	31,459	31,459	31,459	31,459	31,459	31,459	31,459	31,459	31,459	75,501	444,123	(8,882)
2400	Clerical and Office Staff Salaries	9,727	9,727	9,727	9,727	9,727	9,727	9,727	9,727	9,727	9,727	9,727	23,344	137,319	(2,746)

													157,236	154,153	(3,083)
													453,005	444,123	(8,882)
													140,066	137,319	(2,746)
													750,307	735,595	(14,712)

Benefits

3101	STRS	422,096	531,854	531,854	531,854	531,854	531,854	531,854	531,854	531,854	531,854	531,854	-	6,272,489	6,149,499	(122,990)
3301	OASDI	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	-	38,766	31,671	(7,094)
3311	Medicare	32,799	41,132	41,132	41,132	41,132	41,132	41,132	41,132	41,132	41,132	41,132	-	485,250	473,964	(11,286)
3401	Health and Welfare	312,770	312,770	312,770	312,770	312,770	312,770	312,770	312,770	312,770	312,770	312,770	-	3,753,243	3,679,650	(73,593)
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	-	238,630	238,630	-
3601	Workers' Compensation	31,668	39,714	39,714	39,714	39,714	39,714	39,714	39,714	39,714	39,714	39,714	-	468,517	457,621	(10,897)
3901	Other Benefits	18,086	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	-	267,570	261,347	(6,223)

													11,524,465	11,292,382	(232,083)
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Books and Supplies

4100	Textbooks and Core Curricula Mat	51,969	51,969	51,969	51,969	51,969	51,969	51,969	51,969	51,969	51,969	51,969	-	623,628	611,400	(12,228)
4200	Books and Other Reference Mater	320,059	320,059	320,059	320,059	320,059	320,059	320,059	320,059	320,059	320,059	320,059	-	3,840,708	3,765,400	(75,308)
4302	School Supplies	-	1,058	1,683	200	668	-	-	2,071	281	7,496	57,990	-	129,438	126,900	(2,538)
4305	Software	405,034	405,034	405,034	405,034	405,034	405,034	405,034	405,034	405,034	405,034	405,034	-	4,860,402	4,765,100	(95,302)
4310	Office Expense	12,011	12,011	12,011	12,011	12,011	12,011	12,011	12,011	12,011	12,011	12,011	-	144,126	141,300	(2,826)
4311	Business Meals	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	-	39,678	38,900	(778)
4400	Noncapitalized Equipment	-	14,721	23,434	2,788	9,295	-	-	28,827	3,911	104,348	807,202	-	1,801,728	1,766,400	(35,328)

													11,439,708	11,215,400	(224,308)
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SoCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 4919.64



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	383,019	383,019	383,019	383,019	383,019	383,019	383,019	383,019	383,019	383,019	383,019	383,019	-	4,596,222	4,506,100	(90,122)
5103 Substitute Teacher	10,387	10,387	10,387	10,387	10,387	10,387	10,387	10,387	10,387	10,387	10,387	10,387	-	124,644	122,200	(2,444)
5106 Other Educational Consultants	-	5,771	9,187	1,093	3,644	-	-	11,301	1,533	40,908	316,456	316,456	-	706,350	692,500	(13,850)
5107 Instructional Services	27,855	27,855	27,855	27,855	27,855	27,855	27,855	27,855	27,855	27,855	27,855	27,855	-	334,254	327,700	(6,554)
	421,260	427,031	430,447	422,353	424,904	421,260	421,260	432,561	422,793	462,168	737,716	737,716	-	5,761,470	5,648,500	(112,970)
Operations and Housekeeping																
5201 Auto and Travel	23,945	23,945	23,945	23,945	23,945	23,945	23,945	23,945	23,945	23,945	23,945	23,945	-	287,334	281,700	(5,634)
5300 Dues & Memberships	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	-	132,396	129,800	(2,596)
5400 Insurance	10,506	10,506	10,506	10,506	10,506	10,506	10,506	10,506	10,506	10,506	10,506	10,506	-	126,072	123,600	(2,472)
5501 Utilities	2,193	2,193	2,193	2,193	2,193	2,193	2,193	2,193	2,193	2,193	2,193	2,193	-	26,316	25,800	(516)
5502 Janitorial Services	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	-	20,400	20,000	(400)
5900 Communications	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	-	35,904	35,200	(704)
5901 Postage and Shipping	12,606	12,606	12,606	12,606	12,606	12,606	12,606	12,606	12,606	12,606	12,606	12,606	-	151,266	148,300	(2,966)
	64,974	64,974	64,974	64,974	64,974	64,974	64,974	64,974	64,974	64,974	64,974	64,974	-	779,688	764,400	(15,288)
Facilities, Repairs and Other Leases																
5601 Rent	34,995	34,995	34,995	34,995	34,995	34,995	34,995	34,995	34,995	34,995	34,995	34,995	-	419,934	411,700	(8,234)
5602 Additional Rent	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	-	148,206	145,300	(2,906)
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	-	17,340	17,000	(340)
5604 Other Leases	13,719	13,719	13,719	13,719	13,719	13,719	13,719	13,719	13,719	13,719	13,719	13,719	-	164,628	161,400	(3,228)
5610 Repairs and Maintenance	969	969	969	969	969	969	969	969	969	969	969	969	-	11,628	11,400	(228)
	63,478	63,478	63,478	63,478	63,478	63,478	63,478	63,478	63,478	63,478	63,478	63,478	-	761,736	746,800	(14,936)
Professional/Consulting Services																
5801 IT	200,396	200,396	200,396	200,396	200,396	200,396	200,396	200,396	200,396	200,396	200,396	200,396	-	2,404,752	2,357,600	(47,152)
5802 Audit & Taxes	-	-	-	60,384	60,384	60,384	-	-	-	-	-	-	-	181,152	177,600	(3,552)
5803 Legal	20,298	20,298	20,298	20,298	20,298	20,298	20,298	20,298	20,298	20,298	20,298	20,298	-	243,576	238,800	(4,776)
5804 Professional Development	70,142	70,142	70,142	70,142	70,142	70,142	70,142	70,142	70,142	70,142	70,142	70,142	-	841,704	825,200	(16,504)
5805 General Consulting	112,243	112,243	112,243	112,243	112,243	112,243	112,243	112,243	112,243	112,243	112,243	112,243	-	1,346,910	1,320,500	(26,410)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	73,501	73,501	73,501	-	-	-	220,502	216,179	(4,324)
5807 Bank Charges	357	357	357	357	357	357	357	357	357	357	357	357	-	4,284	4,200	(84)
5808 Printing	153	153	153	153	153	153	153	153	153	153	153	153	-	1,836	1,800	(36)
5809 Other taxes and fees	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	-	77,622	76,100	(1,522)
5811 Management Fee	124,542	124,542	124,542	124,542	124,542	124,542	124,542	124,542	124,542	124,542	124,542	124,542	-	1,494,507	1,465,203	(29,304)
5812 District Oversight Fee	-	36,293	62,696	55,466	53,006	53,006	55,466	53,006	79,409	51,065	48,606	48,606	51,065	647,689	627,748	(19,941)
5815 Public Relations/Recruitment	87,525	87,525	87,525	87,525	87,525	87,525	87,525	87,525	87,525	87,525	87,525	87,525	-	1,050,294	1,029,700	(20,594)
	622,124	658,417	684,819	737,974	735,514	735,514	677,590	748,630	775,033	746,690	670,729	670,729	51,065	8,514,828	8,340,629	(174,199)
Depreciation																
6900 Depreciation Expense	204	204	204	204	204	204	204	204	204	204	204	204	-	2,448	2,400	(48)
	204	204	204	204	204	204	204	204	204	204	204	204	-	2,448	2,400	(48)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,059,033	5,822,253	5,861,410	5,884,342	5,891,407	5,877,800	5,867,602	5,968,911	5,934,975	6,041,729	6,994,664	6,994,664	176,117	72,374,906	70,942,436	(1,432,470)
Monthly Surplus (Deficit)	(5,053,667)	(1,935,097)	909,225	122,106	1,562,416	302,255	445,094	(208,445)	2,708,969	482,214	(1,674,242)	(1,658,828)	6,485,735	2,487,734	2,317,706	170,028

SoCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 4919.64



Cash Flow Adjustments

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
Monthly Surplus (Deficit)	(5,053,667)	(1,935,097)	909,225	122,106	1,562,416	302,255	445,094	(208,445)	2,708,969	482,214	(1,674,242)	(1,658,828)	6,485,735
Cash flows from operating activities													
Depreciation/Amortization	204	204	204	204	204	204	204	204	204	204	204	204	-
Public Funding Receivables	4,924,604	-	709,638	-	-	612,252	454,276	-	-	-	-	-	(6,661,852)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(171,845)	-	-	-	-	-	-	-	-	-	-	-	176,117
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(589,796)	-	-	(589,796)	-	-	(589,796)	-	-	(4,128,569)
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	(300,704)	(1,934,893)	1,619,067	(467,485)	1,562,620	914,710	309,778	(208,241)	2,709,173	(107,377)	(1,674,038)	(1,658,624)	
Cash, Beginning of Month	17,659,322	17,358,618	15,423,725	17,042,792	16,575,307	18,137,927	19,052,637	19,362,415	19,154,173	21,863,346	21,755,969	20,081,931	
Cash, End of Month	17,358,618	15,423,725	17,042,792	16,575,307	18,137,927	19,052,637	19,362,415	19,154,173	21,863,346	21,755,969	20,081,931	18,423,306	

SoCal FY24-25 Budget
Monthly Cash Flow/Forecast FY26-27
 Revised 5/29/24



ADA = 4919.64

Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	1,088,788	1,088,788	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819
8012	Education Protection Account	-	-	-	245,982	-	-	245,982	-	245,982	-	-	245,982	-
8096	In Lieu of Property Taxes	-	2,640,262	5,280,524	3,520,350	3,520,350	3,520,350	3,520,350	6,160,612	3,080,306	3,080,306	3,080,306	3,080,306	-

Federal Revenue

8181	Special Education - Entitlement	-	31,978	31,978	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560
8290	Title I, Part A - Basic Low Income	-	-	193,206	-	-	193,206	-	193,206	-	-	-	193,206	-
8291	Title II, Part A - Teacher Quality	-	-	34,596	-	-	34,596	-	34,596	-	-	-	34,596	-
8294	Title V, Part B - PCSG	-	-	15,414	-	-	15,414	-	15,414	-	-	15,414	-	-

Other State Revenue

8311	State Special Education	-	220,520	220,520	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937
8550	Mandated Cost	-	-	-	-	-	176,373	-	-	-	-	-	729	-
8560	State Lottery	-	-	-	-	-	-	306,248	-	306,248	-	-	612,495	-
8599	Other State Revenue	-	-	-	-	1,362,388	-	-	-	523,996	-	-	209,598	-

Other Local Revenue

8660	Interest Revenue	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-
		5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-

Total Revenue

Expenses

Certificated Salaries

1100	Teachers' Salaries	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	-
1175	Teachers' Extra Duty/Stipends	-	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	-
1200	Pupil Support Salaries	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	-
1300	Administrators' Salaries	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	-

Classified Salaries

2100	Instructional Salaries	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	26,730
2300	Classified Administrators' Salaries	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	77,011
2400	Clerical and Office Staff Salaries	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	23,811	-

Benefits

3101	STRS	430,538	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	-
3301	OASDI	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	-
3311	Medicare	33,455	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	-
3401	Health and Welfare	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	-
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	11,932	-
3601	Workers' Compensation	32,302	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	-
3901	Other Benefits	18,448	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	-

Books and Supplies

4100	Textbooks and Core Curricula Materials	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	-
4200	Books and Other Reference Materials	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	-
4302	School Supplies	-	1,079	1,717	204	681	-	-	2,112	287	7,646	59,150	59,150	-
4305	Software	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	-
4310	Office Expense	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	-
4311	Business Meals	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	-
4400	Noncapitalized Equipment	-	15,015	23,902	2,844	9,481	-	-	29,404	3,989	106,434	823,346	823,346	-

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
ADA = 4919.64																
Revenues	-	1,088,788	1,088,788	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	1,959,819	21,775,768	19,780,592	1,995,175
State Aid - Revenue Limit	-	-	-	245,982	-	-	245,982	-	-	245,982	-	-	245,982	983,928	983,928	-
8011 LCFF State Aid	-	2,640,262	5,280,524	3,520,350	3,520,350	3,520,350	3,520,350	3,520,350	6,160,612	3,080,306	3,080,306	3,080,306	3,080,306	44,004,371	44,004,371	-
8012 Education Protection Account	-	3,729,051	6,369,313	5,726,151	5,480,169	5,480,169	5,726,151	5,480,169	8,120,431	5,286,107	5,040,125	5,040,125	5,286,107	66,764,066	64,768,891	1,995,175
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8181 Special Education - Entitlement	-	31,978	31,978	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	57,560	639,553	639,553	-
8290 Title I, Part A - Basic Low Income	-	-	193,206	-	-	193,206	-	-	193,206	-	-	-	193,206	772,825	772,825	-
8291 Title II, Part A - Teacher Quality	-	-	34,596	-	-	34,596	-	-	34,596	-	-	-	34,596	138,384	138,384	-
8294 Title V, Part B - PCSG	-	-	15,414	-	-	15,414	-	-	15,414	-	-	15,414	-	61,655	61,655	-
8299 Other State Revenue	-	31,978	275,194	57,560	57,560	300,776	57,560	57,560	300,776	57,560	57,560	72,974	285,362	1,612,417	1,612,417	-
Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8311 State Special Education	-	220,520	220,520	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	396,937	4,410,409	4,410,409	-
8550 Mandated Cost	-	-	-	-	-	176,373	-	-	-	-	-	-	729	177,102	176,373	729
8560 State Lottery	-	-	-	-	-	-	306,248	-	-	306,248	-	-	612,495	1,224,991	1,224,991	-
8599 Other Local Revenue	-	-	-	-	1,362,388	-	-	-	-	523,996	-	-	209,598	2,095,982	2,605,164	(509,182)
8600 Other State Revenue	-	220,520	220,520	396,937	1,759,325	573,310	703,185	396,937	396,937	1,227,180	396,937	396,937	1,219,759	7,908,484	8,416,937	(508,453)
Other Local Revenue	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-	64,395	64,395	-
8660 Interest Revenue	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	-	64,395	64,395	-
Total Revenue	5,366	3,986,915	6,870,393	6,186,014	7,302,420	6,359,621	6,492,261	5,940,032	8,823,510	6,576,213	5,499,988	5,515,402	6,791,228	76,349,363	74,862,641	1,486,722
Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1100 Teachers' Salaries	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	1,809,054	-	21,708,643	21,282,984	(425,660)
1175 Teachers' Extra Duty/Stipends	-	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	586,140	-	6,447,544	6,321,122	(126,422)
1200 Pupil Support Salaries	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	195,394	-	2,344,732	2,298,757	(45,975)
1300 Administrators' Salaries	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	249,678	-	2,996,142	2,937,394	(58,748)
1400 Classified Salaries	2,254,126	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	2,840,267	-	33,497,062	32,840,257	(656,805)
Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100 Instructional Salaries	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	11,138	26,730	160,381	157,236	(3,145)
2300 Classified Administrators' Salaries	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	32,088	77,011	462,065	453,005	(9,060)
2400 Clerical and Office Staff Salaries	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	23,811	142,867	140,066	(2,801)
2500 Other Classified Salaries	53,147	53,147	53,147	53,147	53,147	53,147	53,147	53,147	53,147	53,147	53,147	53,147	127,552	765,313	750,307	(15,006)
Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	430,538	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	542,491	-	6,397,939	6,272,489	(125,450)
8661 Interest on Investments	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	-	39,541	38,766	(775)
8662 Interest on Bonds	33,455	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	-	494,955	485,250	(9,705)
8663 Interest on Loans	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	319,026	-	3,828,308	3,753,243	(75,065)
8664 Interest on Grants	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	11,932	-	238,630	238,630	-
8665 Interest on Other Debt	32,302	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	40,508	-	477,888	468,517	(9,370)
8666 Interest on Capital Assets	18,448	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	23,134	-	272,921	267,570	(5,351)
8667 Interest on Other Assets	848,995	982,339	982,339	982,339	982,339	982,339	1,030,065	1,018,134	994,271	982,339	982,339	982,339	-	11,750,182	11,524,465	(225,717)
Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8668 Interest Revenue	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	53,008	-	636,101	623,628	(12,473)
8669 Interest on Investments	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	326,460	-	3,917,522	3,840,708	(76,814)
8670 Interest on Bonds	-	1,079	1,717	204	681	-	-	2,112	287	7,646	59,150	59,150	-	132,027	129,438	(2,589)
8671 Interest on Loans	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	413,134	-	4,957,610	4,860,402	(97,208)
8672 Interest on Grants	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	12,251	-	147,009	144,126	(2,883)
8673 Interest on Other Debt	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	-	40,373	39,678	(794)
8674 Interest on Capital Assets	-	15,015	23,902	2,844	9,481	-	-	29,404	3,989	106,434	823,346	823,346	-	1,837,763	1,801,728	(36,035)
8675 Interest on Other Assets	808,226	824,320	833,846	811,274	818,388	808,226	808,226	839,742	812,501	922,307	1,690,723	1,690,723	-	11,668,502	11,439,708	(228,794)

SoCal FY24-25 Budget
Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 4919.64



Subagreement Services

5102	Special Education
5103	Substitute Teacher
5106	Other Educational Consultants
5107	Instructional Services

Operations and Housekeeping

5201	Auto and Travel
5300	Dues & Memberships
5400	Insurance
5501	Utilities
5502	Janitorial Services
5900	Communications
5901	Postage and Shipping

Facilities, Repairs and Other Leases

5601	Rent
5602	Additional Rent
5603	Equipment Leases
5604	Other Leases
5610	Repairs and Maintenance

Professional/Consulting Services

5801	IT
5802	Audit & Taxes
5803	Legal
5804	Professional Development
5805	General Consulting
5806	Special Activities/Field Trips
5807	Bank Charges
5808	Printing
5809	Other taxes and fees
5811	Management Fee
5812	District Oversight Fee
5815	Public Relations/Recruitment

Depreciation

6900	Depreciation Expense
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Interest

Total Expenses

Monthly Surplus (Deficit)

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	390,679	390,679	390,679	390,679	390,679	390,679	390,679	390,679	390,679	390,679	390,679	390,679	-	4,688,146	4,596,222	(91,924)
5103 Substitute Teacher	10,595	10,595	10,595	10,595	10,595	10,595	10,595	10,595	10,595	10,595	10,595	10,595	-	127,137	124,644	(2,493)
5106 Other Educational Consultants	-	5,887	9,371	1,115	3,717	-	-	11,528	1,564	41,727	322,785	322,785	-	720,477	706,350	(14,127)
5107 Instructional Services	28,412	28,412	28,412	28,412	28,412	28,412	28,412	28,412	28,412	28,412	28,412	28,412	-	340,939	334,254	(6,685)
	429,685	435,572	439,056	430,800	433,402	429,685	429,685	441,213	431,249	471,412	752,470	752,470	-	5,876,699	5,761,470	(115,229)
Operations and Housekeeping																
5201 Auto and Travel	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	24,423	-	293,081	287,334	(5,747)
5300 Dues & Memberships	11,254	11,254	11,254	11,254	11,254	11,254	11,254	11,254	11,254	11,254	11,254	11,254	-	135,044	132,396	(2,648)
5400 Insurance	10,716	10,716	10,716	10,716	10,716	10,716	10,716	10,716	10,716	10,716	10,716	10,716	-	128,593	126,072	(2,521)
5501 Utilities	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	-	26,842	26,316	(526)
5502 Janitorial Services	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	-	20,808	20,400	(408)
5900 Communications	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,052	-	36,622	35,904	(718)
5901 Postage and Shipping	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	-	154,291	151,266	(3,025)
	66,273	66,273	66,273	66,273	66,273	66,273	66,273	66,273	66,273	66,273	66,273	66,273	-	795,282	779,688	(15,594)
Facilities, Repairs and Other Leases																
5601 Rent	35,694	35,694	35,694	35,694	35,694	35,694	35,694	35,694	35,694	35,694	35,694	35,694	-	428,333	419,934	(8,399)
5602 Additional Rent	12,598	12,598	12,598	12,598	12,598	12,598	12,598	12,598	12,598	12,598	12,598	12,598	-	151,170	148,206	(2,964)
5603 Equipment Leases	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	-	17,687	17,340	(347)
5604 Other Leases	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	-	167,921	164,628	(3,293)
5610 Repairs and Maintenance	988	988	988	988	988	988	988	988	988	988	988	988	-	11,861	11,628	(233)
	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	-	776,971	761,736	(15,235)
Professional/Consulting Services																
5801 IT	204,404	204,404	204,404	204,404	204,404	204,404	204,404	204,404	204,404	204,404	204,404	204,404	-	2,452,847	2,404,752	(48,095)
5802 Audit & Taxes	-	-	-	61,592	61,592	61,592	-	-	-	-	-	-	-	184,775	181,152	(3,623)
5803 Legal	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	-	248,448	243,576	(4,872)
5804 Professional Development	71,545	71,545	71,545	71,545	71,545	71,545	71,545	71,545	71,545	71,545	71,545	71,545	-	858,538	841,704	(16,834)
5805 General Consulting	114,487	114,487	114,487	114,487	114,487	114,487	114,487	114,487	114,487	114,487	114,487	114,487	-	1,373,848	1,346,910	(26,938)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	74,971	74,971	74,971	-	-	-	224,912	220,502	(4,410)
5807 Bank Charges	364	364	364	364	364	364	364	364	364	364	364	364	-	4,370	4,284	(86)
5808 Printing	156	156	156	156	156	156	156	156	156	156	156	156	-	1,873	1,836	(37)
5809 Other taxes and fees	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	-	79,174	77,622	(1,552)
5811 Management Fee	127,033	127,033	127,033	127,033	127,033	127,033	127,033	127,033	127,033	127,033	127,033	127,033	-	1,524,397	1,494,507	(29,890)
5812 District Oversight Fee	-	37,291	63,693	57,262	54,802	54,802	57,262	54,802	81,204	52,861	50,401	50,401	52,861	667,641	647,689	(19,952)
5815 Public Relations/Recruitment	89,275	89,275	89,275	89,275	89,275	89,275	89,275	89,275	89,275	89,275	89,275	89,275	-	1,071,300	1,050,294	(21,006)
	634,566	671,857	698,259	753,419	750,960	750,960	691,828	764,339	790,741	762,398	684,967	684,967	52,861	8,692,122	8,514,828	(177,295)
Depreciation																
6900 Depreciation Expense	208	208	208	208	208	208	208	208	208	208	208	208	-	2,497	2,448	(49)
	208	208	208	208	208	208	208	208	208	208	208	208	-	2,497	2,448	(49)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,159,975	5,938,731	5,978,143	6,002,476	6,009,732	5,995,853	5,984,447	6,088,070	6,053,405	6,163,099	7,135,142	7,135,142	180,413	73,824,630	72,374,906	(1,449,724)
Monthly Surplus (Deficit)	(5,154,609)	(1,951,816)	892,250	183,538	1,292,688	363,768	507,814	(148,039)	2,770,105	413,114	(1,635,155)	(1,619,741)	6,610,815	2,524,733	2,487,734	36,999

SoCal FY24-25 Budget
Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 4919.64



Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

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

Cash, Beginning of Month

Cash, End of Month

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(5,154,609)	(1,951,816)	892,250	183,538	1,292,688	363,768	507,814	(148,039)	2,770,105	413,114	(1,635,155)	(1,619,741)	6,610,815	2,524,733		
Cash flows from operating activities																
Depreciation/Amortization	208	208	208	208	208	208	208	208	208	208	208	208	-	2,497		
Public Funding Receivables	5,106,541	-	612,495	-	-	-	942,815	-	-	-	-	-	(6,791,228)	(129,376)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(176,117)	-	-	-	-	-	-	-	-	-	-	-	180,413	4,297		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(462,500)	-	-	(462,500)	-	-	(462,500)	-	-	(3,237,500)	(4,625,000)		
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	(223,976)	(1,951,608)	1,504,954	(278,754)	1,292,896	363,976	988,338	(147,831)	2,770,313	(49,178)	(1,634,946)	(1,619,533)				
Cash, Beginning of Month	18,423,306	18,199,330	16,247,722	17,752,676	17,473,922	18,766,818	19,130,794	20,119,131	19,971,300	22,741,613	22,692,435	21,057,489				
Cash, End of Month	18,199,330	16,247,722	17,752,676	17,473,922	18,766,818	19,130,794	20,119,131	19,971,300	22,741,613	22,692,435	21,057,489	19,437,956				

Central Valley FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	826.13	826.13	826.13
Average Daily Attendance	809.61	809.61	809.61
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 7,799,332	\$ 8,098,579	\$ 8,363,097
8012 Education Protection Account	3,002,510	3,090,483	3,185,668
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	487,783	487,783	487,783
	<u>11,289,624</u>	<u>11,676,845</u>	<u>12,036,548</u>
Federal Revenue			
8181 Special Education - Entitlement	105,249	105,249	105,249
8290 Title I, Part A - Basic Low Income	143,239	143,239	143,239
8291 Title II, Part A - Teacher Quality	22,752	22,752	22,752
8294 Title V, Part B - PCSG	11,187	11,187	11,187
8296 Other Federal Revenue	-	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>282,427</u>	<u>282,427</u>	<u>282,427</u>
Other State Revenue			
8311 State Special Education	725,808	725,808	725,808
8550 Mandated Cost	28,252	28,051	28,253
8560 State Lottery	201,593	201,593	201,593
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	516,137	415,481	340,481
	<u>1,471,790</u>	<u>1,370,933</u>	<u>1,296,135</u>
Other Local Revenue			
8689 Other Fees and Contracts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 13,043,841	\$ 13,330,206	\$ 13,615,110
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	3,424,653	3,493,146	3,563,009
1175 Teachers' Extra Duty/Stipends	1,017,134	1,037,477	1,058,226
1200 Pupil Support Salaries	369,894	377,292	384,838
1300 Administrators' Salaries	472,657	482,110	491,753
	<u>5,284,338</u>	<u>5,390,025</u>	<u>5,497,826</u>
Classified Salaries			
2100 Instructional Salaries	25,301	25,807	26,323
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	72,893	74,351	75,838
2400 Clerical and Office Staff Salaries	22,538	22,989	23,449
	<u>120,732</u>	<u>123,147</u>	<u>125,610</u>
Benefits			
3101 STRS	1,009,309	1,029,495	1,050,085
3202 PERS	-	-	-
3301 OASDI	5,198	6,363	6,490
3311 Medicare	77,791	79,643	81,236
3401 Health and Welfare	611,207	623,431	635,899
3501 State Unemployment	237,853	238,024	238,183
3601 Workers' Compensation	75,109	76,897	78,435
3901 Other Benefits	42,895	43,916	44,794
	<u>2,059,361</u>	<u>2,097,769</u>	<u>2,135,123</u>

Central Valley FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	85,000	86,700	88,434
4200 Books and Other Materials	617,400	629,748	642,343
4302 School Supplies	9,600	9,792	9,988
4305 Software	734,400	749,088	764,070
4310 Office Expense	19,200	19,584	19,976
4311 Business Meals	5,800	5,916	6,034
4400 Noncapitalized Equipment	486,100	495,822	505,738
	1,957,500	1,996,650	2,036,583
Subagreement Services			
5102 Special Education	847,400	864,348	881,635
5103 Substitute Teacher	20,300	20,706	21,120
5106 Other Educational Consultants	793,200	809,064	825,245
5107 Instructional Services	24,300	24,786	25,282
	1,685,200	1,718,904	1,753,282
Operations and Housekeeping			
5201 Auto and Travel	500	510	520
5300 Dues & Memberships	19,500	19,890	20,288
5400 Insurance	14,900	15,198	15,502
5501 Utilities	600	612	624
5502 Janitorial Services	1,200	1,224	1,248
5900 Communications	2,400	2,448	2,497
5901 Postage and Shipping	27,000	27,540	28,091
	66,100	67,422	68,770
Facilities, Repairs and Other Leases			
5601 Rent	8,200	8,364	8,531
5602 Additional Rent	11,200	11,424	11,652
5603 Equipment Leases	2,500	2,550	2,601
5604 Other Leases	16,100	16,422	16,750
5610 Repairs and Maintenance	400	408	416
	38,400	39,168	39,951
Professional/Consulting Services			
5801 IT	552,900	563,958	575,237
5802 Audit & Taxes	62,400	63,648	64,921
5803 Legal	7,800	7,956	8,115
5804 Professional Development	110,300	112,506	114,756
5805 General Consulting	174,020	177,500	181,050
5806 Special Activities/Field Trips	28,039	28,600	29,172
5807 Bank Charges	1,100	1,122	1,144
5808 Printing	300	306	312
5809 Other taxes and fees	8,100	8,262	8,427
5810 Payroll Service Fee	-	-	-
5811 Management Fee	260,877	266,094	271,416
5812 District Oversight Fee	112,896	116,768	120,365
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	135,900	138,618	141,390
	1,454,632	1,485,339	1,516,307
Depreciation	-	-	-
Interest	-	-	-
Total Expenses	\$ 12,666,264	\$ 12,918,424	\$ 13,173,452
Surplus (Deficit)	\$ 377,578	\$ 411,782	\$ 441,658
	3%	3%	3%
Fund Balance, Beginning of Year	\$ 4,542,423	\$ 4,920,001	\$ 5,331,783
Fund Balance, End of Year	\$ 4,920,001	\$ 5,331,783	\$ 5,773,441
	38.8%	41.3%	43.8%

Central Valley FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(1,344,214)	(1,346,612)	(1,426,829)
Cash Flows From Operating Activities			-
Depreciation/Amortization	-	-	-
Public Funding Receivables	2,417,019	1,756,496	1,794,275
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	-	(34,705)	(35,881)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(356,742)	(281,250)	(225,000)
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	716,063	93,929	106,565
Cash, Beginning of Year	5,627,376	6,343,439	6,437,368
Cash, End of Year	\$ 6,343,439	\$ 6,437,368	\$ 6,543,933

Central Valley FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 809.61



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 809.61																	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	398,812	398,812	717,862	717,862	717,862	717,862	717,862	718,499	718,499	718,499	718,499	538,400	7,799,332	7,799,332	-
8012	Education Protection Account	-	-	705,601	-	-	705,601	-	-	705,601	-	-	-	885,707	3,002,510	3,002,510	-
8096	In Lieu of Property Taxes	-	29,255	58,511	39,007	39,007	39,007	39,007	39,007	68,327	34,164	34,164	34,164	34,164	487,783	487,783	-
		-	428,067	1,162,924	756,869	756,869	1,462,470	756,869	756,869	1,492,428	752,663	752,663	752,663	1,458,270	11,289,624	11,289,624	-
Federal Revenue																	
8181	Special Education - Entitlement	-	5,260	5,260	9,469	9,469	9,469	9,469	9,469	9,477	9,477	9,477	9,477	9,477	105,249	105,249	-
8290	Title I, Part A - Basic Low Income	-	-	35,810	-	-	107,429	-	-	-	-	-	-	-	143,239	143,239	-
8291	Title II, Part A - Teacher Quality	-	-	5,688	-	-	17,064	-	-	-	-	-	-	-	22,752	22,752	-
8294	Title V, Part B - PCSG	-	-	-	-	11,187	-	-	-	-	-	-	-	-	11,187	11,187	-
		-	5,260	46,758	9,469	20,656	133,962	9,469	9,469	9,477	9,477	9,477	9,477	9,477	282,427	282,427	-
Other State Revenue																	
8311	State Special Education	-	36,276	36,276	65,297	65,297	65,297	65,297	65,297	65,355	65,355	65,355	65,355	65,355	725,808	725,808	-
8550	Mandated Cost	-	-	-	-	-	28,252	-	-	-	-	-	-	-	28,252	28,252	-
8560	State Lottery	-	-	-	-	-	-	50,378	-	-	50,378	-	-	100,837	201,593	201,593	-
8599	Other State Revenue	-	2,024	2,024	122,557	3,643	3,643	122,557	3,643	3,643	122,557	3,643	3,643	122,557	516,137	516,137	-
		-	38,300	38,300	187,854	68,940	97,191	238,232	68,940	68,998	238,290	68,998	68,998	288,749	1,471,790	1,471,790	-
Other Local Revenue																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		-	471,628	1,247,982	954,192	846,465	1,693,623	1,004,570	835,278	1,570,903	1,000,430	831,138	831,138	1,756,496	13,043,841	13,043,841	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	285,388	285,388	285,388	285,388	285,388	285,388	285,388	285,388	285,388	285,388	285,388	285,388	-	3,424,653	3,424,653	-
1175	Teachers' Extra Duty/Stipends	-	92,467	92,467	92,467	92,467	92,467	92,467	92,467	92,467	92,467	92,467	92,467	-	1,017,134	1,017,134	-
1200	Pupil Support Salaries	30,824	30,824	30,824	30,824	30,824	30,824	30,824	30,824	30,824	30,824	30,824	30,824	-	369,894	369,894	-
1300	Administrators' Salaries	39,388	39,388	39,388	39,388	39,388	39,388	39,388	39,388	39,388	39,388	39,388	39,388	-	472,657	472,657	-
		355,600	448,067	448,067	448,067	448,067	448,067	448,067	448,067	448,067	448,067	448,067	448,067	-	5,284,338	5,284,338	-
Classified Salaries																	
2100	Instructional Salaries	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	4,217	25,301	25,301	-
2300	Classified Administrators' Salaries	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	12,149	72,893	72,893	-
2400	Clerical and Office Staff Salaries	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565	3,756	22,538	22,538	-
		8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	20,122	120,732	120,732	-
Benefits																	
3101	STRS	67,920	85,581	85,581	85,581	85,581	85,581	85,581	85,581	85,581	85,581	85,581	85,581	-	1,009,309	1,009,309	-
3301	OASDI	433	433	433	433	433	433	433	433	433	433	433	433	-	5,198	5,198	-
3311	Medicare	5,258	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	-	77,791	77,791	-
3401	Health and Welfare	50,934	50,934	50,934	50,934	50,934	50,934	50,934	50,934	50,934	50,934	50,934	50,934	-	611,207	611,207	-
3501	State Unemployment	11,893	11,893	11,893	11,893	11,893	11,893	59,463	47,571	23,785	11,893	11,893	11,893	-	237,853	237,853	-
3601	Workers' Compensation	5,077	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	-	75,109	75,109	-
3901	Other Benefits	2,899	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	-	42,895	42,895	-
		144,414	165,437	165,437	165,437	165,437	165,437	213,008	201,115	177,330	165,437	165,437	165,437	-	2,059,361	2,059,361	-

ADA = 809.61

[illegible]

Central Valley FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 809.61



Cash Flow Adjustments

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(817,531)	(487,978)	300,529	(9,802)	(128,271)	727,177	18,409	(148,990)	604,341	(162,552)	(619,773)	(619,773)	1,721,791
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	2,034,762	-	-	262,408	-	-	119,848	-	-	-	-	-	(1,756,496)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	34,705
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(118,914)	-	-	(118,914)	-	-	(118,914)	-	-	(832,398)
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	1,217,231	(487,978)	300,529	133,692	(128,271)	727,177	19,343	(148,990)	604,341	(281,466)	(619,773)	(619,773)	
Cash, Beginning of Month	5,627,376	6,844,607	6,356,629	6,657,158	6,790,851	6,662,579	7,389,757	7,409,100	7,260,110	7,864,451	7,582,985	6,963,212	
Cash, End of Month	6,844,607	6,356,629	6,657,158	6,790,851	6,662,579	7,389,757	7,409,100	7,260,110	7,864,451	7,582,985	6,963,212	6,343,439	

Annual Budget
377,578
660,523
-
-
-
34,705
-
(1,189,140)
-
-
-
-

Original Budget Total	Favorable / (Unfav.)
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Cert.	Instr.
61.4%	83.1%
2,786,418	402,137

Pupil:Teacher Ratio
20.46

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 809.61



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid
8012	Education Protection Account
8096	In Lieu of Property Taxes

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
-	434,196	463,463	1,518,522	767,895	767,895	1,518,522	767,895	797,162	1,579,624	763,017	763,017	1,535,638

Annual Forecast
11,676,845

Prior Year Forecast	Favorable / (Unfav.)
ADA = 809.61	
11,289,624	387,221

Federal Revenue

8181	Special Education - Entitlement	-	5,262	5,262	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	105,249	105,249	-
8290	Title I, Part A - Basic Low Income	-	-	35,810	-	-	35,810	-	35,810	-	-	35,810	143,239	143,239	-
8291	Title II, Part A - Teacher Quality	-	-	5,688	-	-	5,688	-	5,688	-	-	5,688	22,752	22,752	-
8294	Title V, Part B - PCSG	-	-	2,797	-	-	2,797	-	2,797	-	2,797	-	11,187	11,187	-

-	5,262	49,557	9,472	9,472	53,767	9,472	9,472	53,767	9,472	9,472	12,269	50,970
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105,249
143,239
22,752
11,187
282,427

105,249	-
143,239	-
22,752	-
11,187	-
282,427	-

Other State Revenue

8311	State Special Education	-	36,290	36,290	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323	725,808	725,808	-
8550	Mandated Cost	-	-	-	-	-	28,051	-	-	-	-	-	28,051	28,252	(200)
8560	State Lottery	-	-	-	-	-	-	-	50,398	-	-	100,797	201,593	201,593	-
8599	Other State Revenue	-	-	-	-	270,062	-	-	-	103,870	-	41,548	415,481	516,137	(100,656)

-	36,290	36,290	65,323	335,385	93,374	115,721	65,323	65,323	219,591	65,323	65,323	207,667
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725,808
28,051
201,593
415,481
1,370,933

725,808	-
28,252	(200)
201,593	-
516,137	(100,656)
1,471,790	(100,856)

Other Local Revenue

-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Revenue

-	475,749	549,310	1,593,317	1,112,752	915,036	1,643,716	842,690	916,251	1,808,688	837,812	840,609	1,794,275
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13,330,206

13,043,841	286,364
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Expenses

Certificated Salaries

1100	Teachers' Salaries	291,096	291,096	291,096	291,096	291,096	291,096	291,096	291,096	291,096	291,096	291,096	-	3,493,146	3,424,653	(68,493)
1175	Teachers' Extra Duty/Stipends	-	94,316	94,316	94,316	94,316	94,316	94,316	94,316	94,316	94,316	94,316	-	1,037,477	1,017,134	(20,343)
1200	Pupil Support Salaries	31,441	31,441	31,441	31,441	31,441	31,441	31,441	31,441	31,441	31,441	31,441	-	377,292	369,894	(7,398)
1300	Administrators' Salaries	40,176	40,176	40,176	40,176	40,176	40,176	40,176	40,176	40,176	40,176	40,176	-	482,110	472,657	(9,453)

362,712	457,028	457,028	457,028	457,028	457,028	457,028	457,028	457,028	457,028	457,028	457,028	457,028	-	5,390,025	5,284,338	(105,687)
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3,493,146
1,037,477
377,292
482,110
5,390,025

3,424,653	(68,493)
1,017,134	(20,343)
369,894	(7,398)
472,657	(9,453)
5,284,338	(105,687)

Classified Salaries

2100	Instructional Salaries	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	4,301	25,807	25,301	(506)
2300	Classified Administrators' Salaries	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	12,392	74,351	72,893	(1,458)
2400	Clerical and Office Staff Salaries	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	3,831	22,989	22,538	(451)

8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	20,524	123,147	120,732	(2,415)
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25,807
74,351
22,989
123,147

25,301	(506)
72,893	(1,458)
22,538	(451)
120,732	(2,415)

Benefits

3101	STRS	69,278	87,292	87,292	87,292	87,292	87,292	87,292	87,292	87,292	87,292	87,292	-	1,029,495	1,009,309	(20,186)
3301	OASDI	530	530	530	530	530	530	530	530	530	530	530	-	6,363	5,198	(1,164)
3311	Medicare	5,383	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	-	79,643	77,791	(1,852)
3401	Health and Welfare	51,953	51,953	51,953	51,953	51,953	51,953	51,953	51,953	51,953	51,953	51,953	-	623,431	611,207	(12,224)
3501	State Unemployment	11,901	11,901	11,901	11,901	11,901	11,901	59,506	47,605	23,802	11,901	11,901	-	238,024	237,853	(171)
3601	Workers' Compensation	5,198	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	-	76,897	75,109	(1,788)
3901	Other Benefits	2,968	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	-	43,916	42,895	(1,021)

147,211	168,668	168,668	168,668	168,668	168,668	216,273	204,372	180,569	168,668	168,668	168,668	168,668	-	2,097,769	2,059,361	(38,408)
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1,029,495
6,363
79,643
623,431
238,024
76,897
43,916
2,097,769

1,009,309	(20,186)
5,198	(1,164)
77,791	(1,852)
611,207	(12,224)
237,853	(171)
75,109	(1,788)
42,895	(1,021)
2,059,361	(38,408)

Books and Supplies

4100	Textbooks and Core Curricula Mat	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	-	86,700	85,000	(1,700)
4200	Books and Other Reference Mater	52,479	52,479	52,479	52,479	52,479	52,479	52,479	52,479	52,479	52,479	52,479	-	629,748	617,400	(12,348)
4302	School Supplies	-	181	36	34	114	-	-	74	65	1,669	3,810	-	9,792	9,600	(192)
4305	Software	62,424	62,424	62,424	62,424	62,424	62,424	62,424	62,424	62,424	62,424	62,424	-	749,088	734,400	(14,688)
4310	Office Expense	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	-	19,584	19,200	(384)
4311	Business Meals	493	493	493	493	493	493	493	493	493	493	493	-	5,916	5,800	(116)
4400	Noncapitalized Equipment	-	9,150	1,808	1,733	5,778	-	-	3,765	3,284	84,498	192,903	-	495,822	486,100	(9,722)

124,253	133,584	126,097	126,020	130,145	124,253	124,253	128,092	127,602	210,420	320,965	320,965	-
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86,700
629,748
9,792
749,088
19,584
5,916
495,822
1,996,650

85,000	(1,700)
617,400	(12,348)
9,600	(192)
734,400	(14,688)
19,200	(384)
5,800	(116)
486,100	(9,722)
1,957,500	(39,150)

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 809.61



Subagreement Services

5102	Special Education	72,029	72,029	72,029	72,029	72,029	72,029	72,029	72,029	72,029	72,029	72,029	-
5103	Substitute Teacher	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726	-
5106	Other Educational Consultants	-	14,931	2,950	2,828	9,428	-	6,143	5,359	137,881	314,771	314,771	-
5107	Instructional Services	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
75,820	90,751	78,770	78,648	85,248	75,820	75,820	81,963	81,179	213,701	390,591	390,591	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
864,348	847,400	(16,948)
20,706	20,300	(406)
809,064	793,200	(15,864)
24,786	24,300	(486)
1,718,904	1,685,200	(33,704)

Operations and Housekeeping

5201	Auto and Travel	43	43	43	43	43	43	43	43	43	43	43	-
5300	Dues & Memberships	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	-
5400	Insurance	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	-
5501	Utilities	51	51	51	51	51	51	51	51	51	51	51	-
5502	Janitorial Services	102	102	102	102	102	102	102	102	102	102	102	-
5900	Communications	204	204	204	204	204	204	204	204	204	204	204	-
5901	Postage and Shipping	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
510	500	(10)
19,890	19,500	(390)
15,198	14,900	(298)
612	600	(12)
1,224	1,200	(24)
2,448	2,400	(48)
27,540	27,000	(540)
67,422	66,100	(1,322)

Facilities, Repairs and Other Leases

5601	Rent	697	697	697	697	697	697	697	697	697	697	697	-
5602	Additional Rent	952	952	952	952	952	952	952	952	952	952	952	-
5603	Equipment Leases	213	213	213	213	213	213	213	213	213	213	213	-
5604	Other Leases	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	-
5610	Repairs and Maintenance	34	34	34	34	34	34	34	34	34	34	34	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
3,264	3,264	3,264	3,264	3,264	3,264	3,264	3,264	3,264	3,264	3,264	3,264	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
8,364	8,200	(164)
11,424	11,200	(224)
2,550	2,500	(50)
16,422	16,100	(322)
408	400	(8)
39,168	38,400	(768)

Professional/Consulting Services

5801	IT	46,997	46,997	46,997	46,997	46,997	46,997	46,997	46,997	46,997	46,997	46,997	-
5802	Audit & Taxes	-	-	-	21,216	21,216	21,216	-	-	-	-	-	-
5803	Legal	663	663	663	663	663	663	663	663	663	663	663	-
5804	Professional Development	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	-
5805	General Consulting	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	-
5806	Special Activities/Field Trips	-	-	-	-	-	-	9,533	9,533	9,533	-	-	-
5807	Bank Charges	94	94	94	94	94	94	94	94	94	94	94	-
5808	Printing	26	26	26	26	26	26	26	26	26	26	26	-
5809	Other taxes and fees	689	689	689	689	689	689	689	689	689	689	689	-
5811	Management Fee	22,175	22,175	22,175	22,175	22,175	22,175	22,175	22,175	22,175	22,175	22,175	-
5812	District Oversight Fee	-	4,342	4,635	15,185	7,679	7,679	15,185	7,679	15,796	7,630	7,630	15,356
5815	Public Relations/Recruitment	11,552	11,552	11,552	11,552	11,552	11,552	11,552	11,552	11,552	11,552	11,552	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
106,360	110,702	110,995	142,761	135,255	135,255	121,545	123,572	123,865	131,690	113,990	113,990	15,356

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
563,958	552,900	(11,058)
63,648	62,400	(1,248)
7,956	7,800	(156)
112,506	110,300	(2,206)
177,500	174,020	(3,480)
28,600	28,039	(561)
1,122	1,100	(22)
306	300	(6)
8,262	8,100	(162)
266,094	260,877	(5,218)
116,768	112,896	(3,872)
138,618	135,900	(2,718)
1,485,339	1,454,632	(30,707)

Depreciation

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
-	-	-	-	-	-	-	-	-	-	-	-	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
-	-	-

Interest

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
-	-	-	-	-	-	-	-	-	-	-	-	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
-	-	-

Total Expenses

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
833,791	978,168	958,993	990,561	993,779	978,459	1,012,354	1,012,462	987,679	1,198,942	1,468,678	1,468,678	35,881

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
12,918,424	12,666,264	(252,160)

Monthly Surplus (Deficit)

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
(833,791)	(502,420)	(409,682)	602,757	118,974	(63,423)	631,362	(169,772)	(71,427)	609,746	(630,865)	(628,069)	1,758,394

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
411,782	377,578	34,205

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 809.61



Cash Flow Adjustments

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(833,791)	(502,420)	(409,682)	602,757	118,974	(63,423)	631,362	(169,772)	(71,427)	609,746	(630,865)	(628,069)	1,758,394	411,782
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	1,458,270	-	122,557	-	-	100,837	74,832	-	-	-	-	-	(1,794,275)	(37,779)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(34,705)	-	-	-	-	-	-	-	-	-	-	-	35,881	1,176
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(93,750)	-	-	(93,750)	-	-	(93,750)	-	-	(656,250)	(937,500)
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	589,774	(502,420)	(287,125)	509,007	118,974	37,414	612,443	(169,772)	(71,427)	515,996	(630,865)	(628,069)		
Cash, Beginning of Month	6,343,439	6,933,213	6,430,794	6,143,669	6,652,676	6,771,649	6,809,063	7,421,506	7,251,734	7,180,307	7,696,302	7,065,437		
Cash, End of Month	6,933,213	6,430,794	6,143,669	6,652,676	6,771,649	6,809,063	7,421,506	7,251,734	7,180,307	7,696,302	7,065,437	6,437,368		

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 809.61



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	418,155	418,155	752,679	752,679	752,679	752,679	752,679	752,679	752,679	752,679	752,679	752,679	752,679	752,679
8012	Education Protection Account	-	-	-	750,628	-	-	750,628	-	-	816,607	-	-	867,806	-	867,806
8096	In Lieu of Property Taxes	-	29,267	58,534	39,023	39,023	39,023	39,023	39,023	68,290	34,145	34,145	34,145	34,145	34,145	34,145

Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals
-	447,422	476,689	1,542,329	791,701	791,701	1,542,329	791,701	820,968	1,603,431	786,824	786,824	1,654,629

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
8,363,097	8,098,579	264,518
3,185,668	3,090,483	95,185
487,783	487,783	-
12,036,548	11,676,845	359,703

Federal Revenue

8181	Special Education - Entitlement	-	5,262	5,262	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472
8290	Title I, Part A - Basic Low Income	-	-	35,810	-	-	35,810	-	-	35,810	-	-	35,810	-	-	35,810
8291	Title II, Part A - Teacher Quality	-	-	5,688	-	-	5,688	-	-	5,688	-	-	5,688	-	-	5,688
8294	Title V, Part B - PCSG	-	-	2,797	-	-	2,797	-	-	2,797	-	-	2,797	-	-	2,797

-	5,262	49,557	9,472	9,472	53,767	9,472	9,472	53,767	9,472	9,472	12,269	50,970
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105,249	105,249	-
143,239	143,239	-
22,752	22,752	-
11,187	11,187	-
282,427	282,427	-

Other State Revenue

8311	State Special Education	-	36,290	36,290	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323	65,323
8550	Mandated Cost	-	-	-	-	-	28,051	-	-	-	-	-	201	-	-	201
8560	State Lottery	-	-	-	-	-	-	50,398	-	-	50,398	-	-	100,797	-	100,797
8599	Other State Revenue	-	-	-	-	221,312	-	-	-	-	85,120	-	-	34,048	-	34,048

-	36,290	36,290	65,323	286,635	93,374	115,721	65,323	65,323	200,841	65,323	65,323	200,369
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725,808	725,808	-
28,253	28,051	201
201,593	201,593	-
340,481	415,481	(75,000)
1,296,135	1,370,933	(74,799)

Other Local Revenue

-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Revenue

-	488,975	562,536	1,617,124	1,087,809	938,842	1,667,522	866,497	940,058	1,813,744	861,619	864,415	1,905,968
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13,615,110	13,330,206	284,904
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Expenses

Certificated Salaries

1100	Teachers' Salaries	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917	296,917
1175	Teachers' Extra Duty/Stipends	-	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202	96,202
1200	Pupil Support Salaries	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070	32,070
1300	Administrators' Salaries	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979	40,979

369,967	466,169	466,169	466,169	466,169	466,169	466,169	466,169	466,169	466,169	466,169	466,169	466,169
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3,563,009	3,493,146	(69,863)
1,058,226	1,037,477	(20,750)
384,838	377,292	(7,546)
491,753	482,110	(9,642)
5,497,826	5,390,025	(107,801)

Classified Salaries

2100	Instructional Salaries	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828
2300	Classified Administrators' Salaries	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267	5,267
2400	Clerical and Office Staff Salaries	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628

8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	8,723	20,935
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26,323	25,807	(516)
75,838	74,351	(1,487)
23,449	22,989	(460)
125,610	123,147	(2,463)

Benefits

3101	STRS	70,664	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038	89,038
3301	OASDI	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541
3311	Medicare	5,491	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886
3401	Health and Welfare	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992	52,992
3501	State Unemployment	11,909	11,909	11,909	11,909	11,909	11,909	59,546	47,637	23,818	11,909	11,909	11,909	11,909	11,909	11,909
3601	Workers' Compensation	5,302	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648
3901	Other Benefits	3,028	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797

149,926	171,811	171,811	171,811	171,811	171,811	219,448	207,539	183,720	171,811	171,811	171,811	-
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1,050,085	1,029,495	(20,590)
6,490	6,363	(127)
81,236	79,643	(1,593)
635,899	623,431	(12,469)
238,183	238,024	(159)
78,435	76,897	(1,538)
44,794	43,916	(878)
2,135,123	2,097,769	(37,354)

Books and Supplies

4100	Textbooks and Core Curricula Mat	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370
4200	Books and Other Reference Mater	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529	53,529
4302	School Supplies	-	184	36	35	116	-	-	76	66	1,702	3,886	3,886	3,886	3,886	3,886
4305	Software	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672	63,672
4310	Office Expense	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665
4311	Business Meals	503	503	503	503	503	503	503	503	503	503	503	503	503	503	503
4400	Noncapitalized Equipment	-	9,333	1,844	1,768	5,893	-	-	3,840	3,350	86,188	196,761	196,761	196,761	196,761	196,761

126,738	136,256	128,619	128,541	132,748	126,738	126,738	130,654	130,154	214,629	327,384	327,384	-
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88,434	86,700	(1,734)
642,343	629,748	(12,595)
9,988	9,792	(196)
764,070	749,088	(14,982)
19,976	19,584	(392)
6,034	5,916	(118)
505,738	495,822	(9,916)
2,036,583	1,996,650	(39,933)

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 809.61



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	73,470	73,470	73,470	73,470	73,470	73,470	73,470	73,470	73,470	73,470	73,470	73,470	-	881,635	864,348	(17,287)
5103 Substitute Teacher	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	-	21,120	20,706	(414)
5106 Other Educational Consultants	-	15,230	3,009	2,885	9,616	-	-	6,266	5,467	140,639	321,067	321,067	-	825,245	809,064	(16,181)
5107 Instructional Services	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	-	25,282	24,786	(496)
	77,336	92,566	80,346	80,221	86,953	77,336	77,336	83,603	82,803	217,975	398,403	398,403	-	1,753,282	1,718,904	(34,378)
Operations and Housekeeping																
5201 Auto and Travel	43	43	43	43	43	43	43	43	43	43	43	43	-	520	510	(10)
5300 Dues & Memberships	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	-	20,288	19,890	(398)
5400 Insurance	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	-	15,502	15,198	(304)
5501 Utilities	52	52	52	52	52	52	52	52	52	52	52	52	-	624	612	(12)
5502 Janitorial Services	104	104	104	104	104	104	104	104	104	104	104	104	-	1,248	1,224	(24)
5900 Communications	208	208	208	208	208	208	208	208	208	208	208	208	-	2,497	2,448	(49)
5901 Postage and Shipping	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	2,341	-	28,091	27,540	(551)
	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	-	68,770	67,422	(1,348)
Facilities, Repairs and Other Leases																
5601 Rent	711	711	711	711	711	711	711	711	711	711	711	711	-	8,531	8,364	(167)
5602 Additional Rent	971	971	971	971	971	971	971	971	971	971	971	971	-	11,652	11,424	(228)
5603 Equipment Leases	217	217	217	217	217	217	217	217	217	217	217	217	-	2,601	2,550	(51)
5604 Other Leases	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	-	16,750	16,422	(328)
5610 Repairs and Maintenance	35	35	35	35	35	35	35	35	35	35	35	35	-	416	408	(8)
	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	-	39,951	39,168	(783)
Professional/Consulting Services																
5801 IT	47,936	47,936	47,936	47,936	47,936	47,936	47,936	47,936	47,936	47,936	47,936	47,936	-	575,237	563,958	(11,279)
5802 Audit & Taxes	-	-	-	21,640	21,640	21,640	-	-	-	-	-	-	-	64,921	63,648	(1,273)
5803 Legal	676	676	676	676	676	676	676	676	676	676	676	676	-	8,115	7,956	(159)
5804 Professional Development	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	9,563	-	114,756	112,506	(2,250)
5805 General Consulting	15,088	15,088	15,088	15,088	15,088	15,088	15,088	15,088	15,088	15,088	15,088	15,088	-	181,050	177,500	(3,550)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	9,724	9,724	9,724	-	-	-	29,172	28,600	(572)
5807 Bank Charges	95	95	95	95	95	95	95	95	95	95	95	95	-	1,144	1,122	(22)
5808 Printing	26	26	26	26	26	26	26	26	26	26	26	26	-	312	306	(6)
5809 Other taxes and fees	702	702	702	702	702	702	702	702	702	702	702	702	-	8,427	8,262	(165)
5811 Management Fee	22,618	22,618	22,618	22,618	22,618	22,618	22,618	22,618	22,618	22,618	22,618	22,618	-	271,416	266,094	(5,322)
5812 District Oversight Fee	-	4,474	4,767	15,423	7,917	7,917	15,423	7,917	8,210	16,034	7,868	7,868	16,546	120,365	116,768	(3,597)
5815 Public Relations/Recruitment	11,783	11,783	11,783	11,783	11,783	11,783	11,783	11,783	11,783	11,783	11,783	11,783	-	141,390	138,618	(2,772)
	108,487	112,962	113,254	145,551	138,045	138,045	123,911	126,128	126,421	134,246	116,356	116,356	16,546	1,516,307	1,485,339	(30,968)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	850,237	997,547	977,982	1,010,076	1,013,509	997,883	1,031,385	1,031,876	1,007,051	1,222,613	1,497,906	1,497,906	37,481	13,173,452	12,918,424	(255,029)
Monthly Surplus (Deficit)	(850,237)	(508,572)	(415,446)	607,048	74,300	(59,040)	636,137	(165,379)	(66,993)	591,131	(636,288)	(633,491)	1,868,487	441,658	411,782	29,876

Central Valley FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 809.61



Cash Flow Adjustments

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(850,237)	(508,572)	(415,446)	607,048	74,300	(59,040)	636,137	(165,379)	(66,993)	591,131	(636,288)	(633,491)	1,868,487	441,658
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	1,535,638	-	100,797	-	-	-	157,841	-	-	-	-	-	(1,905,968)	(111,693)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(35,881)	-	-	-	-	-	-	-	-	-	-	-	37,481	1,600
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(75,000)	-	-	(75,000)	-	-	(75,000)	-	-	(525,000)	(750,000)
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	649,520	(508,572)	(314,649)	532,048	74,300	(59,040)	718,978	(165,379)	(66,993)	516,131	(636,288)	(633,491)		
Cash, Beginning of Month	6,437,368	7,086,888	6,578,316	6,263,666	6,795,714	6,870,015	6,810,975	7,529,953	7,364,574	7,297,581	7,813,712	7,177,424		
Cash, End of Month	7,086,888	6,578,316	6,263,666	6,795,714	6,870,015	6,810,975	7,529,953	7,364,574	7,297,581	7,813,712	7,177,424	6,543,933		

NorCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	1,774	1,774	1,774
Average Daily Attendance	1,738.90	1,738.90	1,738.90
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 12,762,207	\$ 13,285,695	\$ 13,784,944
8012 Education Protection Account	6,406,835	6,594,556	6,797,666
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	2,920,439	2,920,439	2,920,439
	<u>22,089,481</u>	<u>22,800,690</u>	<u>23,503,048</u>
Federal Revenue			
8181 Special Education - Entitlement	226,058	226,058	226,058
8290 Title I, Part A - Basic Low Income	236,916	236,916	236,916
8291 Title II, Part A - Teacher Quality	45,289	45,289	45,289
8294 Title IV	18,901	18,901	18,901
8294 Title V, Part B - PCSG	-	-	-
8299 Prior Year Federal Revenue	-	-	-
	<u>527,164</u>	<u>527,164</u>	<u>527,164</u>
Other State Revenue			
8311 State Special Education	1,558,911	1,558,911	1,558,911
8550 Mandated Cost	62,039	61,761	62,045
8560 State Lottery	432,987	432,987	432,987
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	927,812	879,302	686,945
	<u>2,981,749</u>	<u>2,932,961</u>	<u>2,740,888</u>
Other Local Revenue			
8660 Interest Revenue	32,160	32,160	32,160
8699 School Fundraising	3,259	3,259	3,259
	<u>35,419</u>	<u>35,419</u>	<u>35,419</u>
Total Revenue	\$ 25,633,812	\$ 26,296,233	\$ 26,806,519
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	7,378,892	7,526,470	7,676,999
1175 Teachers' Extra Duty/Stipends	2,191,557	2,235,388	2,280,096
1200 Pupil Support Salaries	796,988	812,928	829,186
1300 Administrators' Salaries	1,018,406	1,038,774	1,059,549
	<u>11,385,843</u>	<u>11,613,559</u>	<u>11,845,831</u>
Classified Salaries			
2100 Instructional Salaries	54,514	55,605	56,717
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	157,059	160,200	163,404
2400 Clerical and Office Staff Salaries	48,561	49,533	50,523
	<u>260,134</u>	<u>265,337</u>	<u>270,644</u>
Benefits			
3101 STRS	2,174,696	2,218,190	2,262,554
3301 OASDI	11,200	13,709	13,983
3311 Medicare	167,612	171,603	175,035
3401 Health and Welfare	1,301,851	1,327,888	1,354,445
3501 State Unemployment	238,630	238,630	238,630
3601 Workers' Compensation	161,832	165,685	168,999
3901 Other Benefits	92,422	94,623	96,515
	<u>4,148,243</u>	<u>4,230,328</u>	<u>4,310,162</u>

NorCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Books and Supplies			
4100 Textbooks and Core Curricula	222,400	226,848	231,385
4200 Books and Other Materials	1,739,800	1,774,596	1,810,088
4302 School Supplies	14,900	15,198	15,502
4305 Software	1,682,300	1,715,946	1,750,265
4310 Office Expense	54,500	55,590	56,702
4311 Business Meals	14,700	14,994	15,294
4400 Noncapitalized Equipment	340,600	347,412	354,360
	4,069,200	4,150,584	4,233,596
Subagreement Services			
5102 Special Education	1,730,400	1,765,008	1,800,308
5103 Substitute Teacher	38,700	39,474	40,263
5105 Security	100	102	104
5106 Other Educational Consultants	214,600	218,892	223,270
5107 Instructional Services	52,600	53,652	54,725
	2,036,400	2,077,128	2,118,671
Operations and Housekeeping			
5201 Auto and Travel	71,100	72,522	73,972
5300 Dues & Memberships	45,400	46,308	47,234
5400 Insurance	36,900	37,638	38,391
5501 Utilities	2,600	2,652	2,705
5502 Janitorial Services	12,100	12,342	12,589
5900 Communications	11,800	12,036	12,277
5901 Postage and Shipping	54,800	55,896	57,014
	234,700	239,394	244,182
Facilities, Repairs and Other Leases			
5601 Rent	31,000	31,620	32,252
5602 Additional Rent	7,200	7,344	7,491
5603 Equipment Leases	3,400	3,468	3,537
5604 Other Leases	79,000	80,580	82,192
5610 Repairs and Maintenance	11,700	11,934	12,173
	132,300	134,946	137,645
Professional/Consulting Services			
5801 IT	752,500	767,550	782,901
5802 Audit & Taxes	57,700	58,854	60,031
5803 Legal	53,600	54,672	55,765
5804 Professional Development	251,700	256,734	261,869
5805 General Consulting	450,400	459,408	468,596
5807 Bank Charges	2,000	2,040	2,081
5808 Printing	600	612	624
5809 Other taxes and fees	73,800	75,276	76,782
5810 Payroll Service Fee	-	-	-
5811 Management Fee	512,676	522,930	533,388
5812 District Oversight Fee	220,895	228,007	235,030
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	271,200	276,624	282,156
	2,647,071	2,702,707	2,759,224
Depreciation			
6900 Depreciation Expense	65,400	66,708	68,042
	65,400	66,708	68,042
Interest			
	-	-	-
Total Expenses	\$ 24,979,290	\$ 25,480,691	\$ 25,987,995
Surplus (Deficit)	\$ 654,521	\$ 815,543	\$ 818,523
	3%	3%	3%
Fund Balance, Beginning of Year	\$ 18,600,497	\$ 19,255,018	\$ 20,070,561
Fund Balance, End of Year	\$ 19,255,018	\$ 20,070,561	\$ 20,889,084
	77.1%	78.8%	80.4%

NorCal FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(1,863,418)	(2,694,151)	(2,916,896)
Cash Flows From Operating Activities		-	-
Depreciation/Amortization	65,400	66,708	68,042
Public Funding Receivables	4,334,232	2,581,154	3,584,405
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	(1,506,078)	(63,214)	(74,711)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(630,650)	(594,268)	(450,000)
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	399,486	(703,772)	210,840
Cash, Beginning of Year	7,468,201	7,867,687	7,163,915
Cash, End of Year	\$ 7,867,687	\$ 7,163,915	\$ 7,374,755

NorCal FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 1738.90



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	940,832	940,832	1,693,497	1,693,497	1,693,497	1,693,497	1,693,497	1,694,421	1,694,421	1,694,421	(4,364,630)	12,762,207	12,762,207	-
8012	Education Protection Account	-	-	86,945	-	-	86,945	-	-	86,945	-	-	6,145,999	6,406,835	6,406,835	-
8096	In Lieu of Property Taxes	-	175,183	350,367	233,578	233,578	233,578	233,578	233,578	409,000	204,500	204,500	204,500	2,920,439	2,920,439	-
		-	1,116,015	1,378,144	1,927,075	1,927,075	2,014,020	1,927,075	1,927,075	2,190,367	1,898,921	1,898,921	1,898,921	22,089,481	22,089,481	-

Federal Revenue

8181	Special Education - Entitlement	-	11,300	11,300	20,340	20,340	20,340	20,340	20,351	20,351	20,351	20,351	20,351	226,058	226,058	-
8290	Title I, Part A - Basic Low Income	-	-	59,229	-	-	177,687	-	-	-	-	-	-	236,916	236,916	-
8291	Title II, Part A - Teacher Quality	-	-	11,322	-	-	33,967	-	-	-	-	-	-	45,289	45,289	-
8294	Title IV	-	-	-	-	18,901	-	-	-	-	-	-	-	18,901	18,901	-
		-	11,300	81,851	20,340	39,241	231,994	20,340	20,340	20,351	20,351	20,351	20,351	527,164	527,164	-

Other State Revenue

8311	State Special Education	-	77,926	77,926	140,268	140,268	140,268	140,268	140,344	140,344	140,344	140,344	140,344	1,558,911	1,558,911	-
8550	Mandated Cost	-	-	-	-	-	62,039	-	-	-	-	-	-	62,039	62,039	-
8560	State Lottery	-	-	-	-	-	-	108,220	-	108,220	-	-	-	432,987	432,987	-
8599	Other State Revenue	-	4,347	4,347	218,042	7,825	7,825	218,042	7,825	7,825	218,042	7,825	7,825	927,812	927,812	-
		-	82,274	82,274	358,309	148,093	210,132	466,529	148,093	148,169	466,606	148,169	148,169	2,981,749	2,981,749	-

Other Local Revenue

8660	Interest Revenue	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	-	32,160	32,160	-
8699	School Fundraising	-	163	163	424	358	358	358	358	358	358	358	-	3,259	3,259	-
		2,680	2,843	2,843	3,104	3,038	3,038	3,038	3,038	3,038	3,038	3,038	2,680	35,419	35,419	-

Total Revenue

2,680	1,212,432	1,545,112	2,308,828	2,117,447	2,459,184	2,416,983	2,098,546	2,361,926	2,388,917	2,070,480	2,070,122	2,581,154	25,633,812	25,633,812	-
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Expenses

Certificated Salaries

1100	Teachers' Salaries	614,908	614,908	614,908	614,908	614,908	614,908	614,908	614,908	614,908	614,908	614,908	-	7,378,892	7,378,892	-
1175	Teachers' Extra Duty/Stipends	-	199,232	199,232	199,232	199,232	199,232	199,232	199,232	199,232	199,232	199,232	-	2,191,557	2,191,557	-
1200	Pupil Support Salaries	66,416	66,416	66,416	66,416	66,416	66,416	66,416	66,416	66,416	66,416	66,416	-	796,988	796,988	-
1300	Administrators' Salaries	84,867	84,867	84,867	84,867	84,867	84,867	84,867	84,867	84,867	84,867	84,867	-	1,018,406	1,018,406	-
		766,190	965,423	965,423	965,423	965,423	965,423	965,423	965,423	965,423	965,423	965,423	-	11,385,843	11,385,843	-

Classified Salaries

2100	Instructional Salaries	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	9,086	54,514	54,514	-
2300	Classified Administrators' Salaries	10,907	10,907	10,907	10,907	10,907	10,907	10,907	10,907	10,907	10,907	10,907	26,176	157,059	157,059	-
2400	Clerical and Office Staff Salaries	3,372	3,372	3,372	3,372	3,372	3,372	3,372	3,372	3,372	3,372	3,372	8,094	48,561	48,561	-
		18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	18,065	43,356	260,134	260,134	-

Benefits

3101	STRS	146,342	184,396	184,396	184,396	184,396	184,396	184,396	184,396	184,396	184,396	184,396	-	2,174,696	2,174,696	-
3301	OASDI	933	933	933	933	933	933	933	933	933	933	933	-	11,200	11,200	-
3311	Medicare	11,329	14,207	14,207	14,207	14,207	14,207	14,207	14,207	14,207	14,207	14,207	-	167,612	167,612	-
3401	Health and Welfare	108,488	108,488	108,488	108,488	108,488	108,488	108,488	108,488	108,488	108,488	108,488	-	1,301,851	1,301,851	-
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	11,932	-	238,630	238,630	-
3601	Workers' Compensation	10,939	13,718	13,718	13,718	13,718	13,718	13,718	13,718	13,718	13,718	13,718	-	161,832	161,832	-
3901	Other Benefits	6,247	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	-	92,422	92,422	-
		296,210	341,507	341,507	341,507	341,507	389,233	377,302	353,439	341,507	341,507	341,507	-	4,148,243	4,148,243	-

ADA = 1738.90

ADA = 1738.90		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Materials	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	-	222,400	222,400	-
4200	Books and Reference Materials	144,983	144,983	144,983	144,983	144,983	144,983	144,983	144,983	144,983	144,983	144,983	144,983	-	1,739,800	1,739,800	-
4302	School Supplies	-	4,714	1,464	868	2,925	-	(4,731)	4,742	1,292	1,208	1,208	1,208	-	14,900	14,900	-
4305	Software	140,192	140,192	140,192	140,192	140,192	140,192	140,192	140,192	140,192	140,192	140,192	140,192	-	1,682,300	1,682,300	-
4310	Office Expense	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	-	54,500	54,500	-
4311	Business Meals	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	-
4400	Noncapitalized Equipment	-	107,762	33,465	19,833	66,873	-	(108,143)	108,400	29,542	27,623	27,623	27,623	-	340,600	340,600	-
		309,475	421,951	344,404	330,175	379,273	309,475	196,601	422,617	340,310	338,306	338,306	338,306	-	4,069,200	4,069,200	-
Subagreement Services																	
5102	Special Education	144,200	144,200	144,200	144,200	144,200	144,200	144,200	144,200	144,200	144,200	144,200	144,200	-	1,730,400	1,730,400	-
5103	Substitute Teacher	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	-	38,700	38,700	-
5105	Security	8	8	8	8	8	8	8	8	8	8	8	8	-	100	100	-
5106	Other Educational Consultants	-	67,897	21,085	12,496	42,134	-	(68,137)	68,299	18,613	17,404	17,404	17,404	-	214,600	214,600	-
5107	Instructional Services	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	-	52,600	52,600	-
		151,817	219,714	172,902	164,313	193,951	151,817	83,680	220,116	170,430	169,221	169,221	169,221	-	2,036,400	2,036,400	-
Operations and Housekeeping																	
5201	Auto and Travel	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	-	71,100	71,100	-
5300	Dues & Memberships	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	-	45,400	45,400	-
5400	Insurance	3,075	3,075	3,075	3,075	3,075	3,075	3,075	3,075	3,075	3,075	3,075	3,075	-	36,900	36,900	-
5501	Utilities	217	217	217	217	217	217	217	217	217	217	217	217	-	2,600	2,600	-
5502	Janitorial Services	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	-	12,100	12,100	-
5900	Communications	983	983	983	983	983	983	983	983	983	983	983	983	-	11,800	11,800	-
5901	Postage and Shipping	4,567	4,567	4,567	4,567	4,567	4,567	4,567	4,567	4,567	4,567	4,567	4,567	-	54,800	54,800	-
		19,558	19,558	19,558	19,558	19,558	19,558	19,558	19,558	19,558	19,558	19,558	19,558	-	234,700	234,700	-
Facilities, Repairs and Other Leases																	

ADA = 1738.90

	ADA = 1738.90															
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(1,772,483)	(998,795)	(544,377)	217,435	(52,682)	400,118	511,304	(157,653)	258,949	304,000	(14,437)	(14,796)	2,517,939	654,521	Cert.	Instr.
Cash flows from operating activities															65.8%	83.0%
Depreciation/Amortization	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	-	65,400	6,620,502	767,130
Public Funding Receivables	4,176,653	-	-	236,576	-	-	(78,997)	-	-	-	-	-	(2,581,154)	1,753,078		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(1,506,078)	-	-	-	-	-	-	-	-	-	-	-	63,214	(1,442,864)	Pupil:Teacher Ratio	
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.39	
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(210,217)	-	-	(210,217)	-	-	(210,217)	-	-	(1,471,516)	(2,102,166)		
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	903,542	(993,345)	(538,927)	249,244	(47,232)	405,568	227,540	(152,203)	264,399	99,233	(8,987)	(9,346)				
Cash, Beginning of Month	7,468,201	8,371,743	7,378,398	6,839,471	7,088,715	7,041,483	7,447,050	7,674,590	7,522,387	7,786,787	7,886,020	7,877,033				
Cash, End of Month	8,371,743	7,378,398	6,839,471	7,088,715	7,041,483	7,447,050	7,674,590	7,522,387	7,786,787	7,886,020	7,877,033	7,867,687				

NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 1738.90



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	664,285	664,285	1,195,713	1,195,713	1,195,713	1,195,713	1,195,713	1,195,713	1,195,713	1,195,713	1,195,713
8012	Education Protection Account	-	-	-	1,601,709	-	-	1,601,709	-	-	1,742,500	-	1,648,639
8096	In Lieu of Property Taxes	-	175,226	350,453	233,635	233,635	233,635	233,635	233,635	408,861	204,431	204,431	204,431
		-	839,511	1,014,737	3,031,056	1,429,348	1,429,348	3,031,056	1,429,348	1,604,574	3,142,643	1,400,143	3,048,782

Federal Revenue

8181	Special Education - Entitlement	-	11,303	11,303	20,345	20,345	20,345	20,345	20,345	20,345	20,345	20,345	20,345
8290	Title I, Part A - Basic Low Income	-	-	59,229	-	-	59,229	-	-	59,229	-	-	59,229
8291	Title II, Part A - Teacher Quality	-	-	11,322	-	-	11,322	-	-	11,322	-	-	11,322
8294	Title V, Part B - PCSG	-	-	4,725	-	-	4,725	-	-	4,725	-	-	4,725
		-	11,303	86,579	20,345	20,345	95,622	20,345	20,345	95,622	20,345	25,070	90,896

Other State Revenue

8311	State Special Education	-	77,946	77,946	140,302	140,302	140,302	140,302	140,302	140,302	140,302	140,302	140,302
8550	Mandated Cost	-	-	-	-	-	61,761	-	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	-	108,247	-	-	108,247	-	216,494
8599	Other State Revenue	-	-	-	-	571,546	-	-	-	219,826	-	-	87,930
		-	77,946	77,946	140,302	711,848	202,063	248,549	140,302	140,302	468,374	140,302	444,726

Other Local Revenue

8660	Interest Revenue	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	-
8699	School Fundraising	-	163	163	424	358	358	358	358	358	358	358	-
		2,680	2,843	2,843	3,104	3,038	3,038	3,038	3,038	3,038	3,038	2,680	-

Total Revenue

2,680 931,602 1,182,105 3,194,807 2,164,580 1,730,070 3,302,989 1,593,033 1,843,536 3,634,401 1,563,829 1,568,196 3,584,405

Expenses

Certificated Salaries

1100	Teachers' Salaries	627,206	627,206	627,206	627,206	627,206	627,206	627,206	627,206	627,206	627,206	627,206	-
1175	Teachers' Extra Duty/Stipends	-	203,217	203,217	203,217	203,217	203,217	203,217	203,217	203,217	203,217	203,217	-
1200	Pupil Support Salaries	67,744	67,744	67,744	67,744	67,744	67,744	67,744	67,744	67,744	67,744	67,744	-
1300	Administrators' Salaries	86,564	86,564	86,564	86,564	86,564	86,564	86,564	86,564	86,564	86,564	86,564	-
		781,514	984,731	984,731	984,731	984,731	984,731	984,731	984,731	984,731	984,731	984,731	-

Classified Salaries

2100	Instructional Salaries	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	9,267
2300	Classified Administrators' Salaries	11,125	11,125	11,125	11,125	11,125	11,125	11,125	11,125	11,125	11,125	11,125	26,700
2400	Clerical and Office Staff Salaries	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	8,255
		18,426	18,426	18,426	18,426	18,426	18,426	18,426	18,426	18,426	18,426	18,426	44,223

Benefits

3101	STRS	149,269	188,084	188,084	188,084	188,084	188,084	188,084	188,084	188,084	188,084	188,084	-
3301	OASDI	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	-
3311	Medicare	11,599	14,546	14,546	14,546	14,546	14,546	14,546	14,546	14,546	14,546	14,546	-
3401	Health and Welfare	110,657	110,657	110,657	110,657	110,657	110,657	110,657	110,657	110,657	110,657	110,657	-
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	-
3601	Workers' Compensation	11,199	14,044	14,044	14,044	14,044	14,044	14,044	14,044	14,044	14,044	14,044	-
3901	Other Benefits	6,396	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	8,021	-
		302,195	348,426	348,426	348,426	348,426	348,426	396,152	384,220	360,357	348,426	348,426	-

Books and Supplies

4100	Textbooks and Core Curricula Mat	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	-
4200	Books and Other Reference Mater	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	-
4302	School Supplies	-	4,808	1,493	885	2,984	-	(4,825)	4,837	1,318	1,233	1,233	-
4305	Software	142,996	142,996	142,996	142,996	142,996	142,996	142,996	142,996	142,996	142,996	142,996	-
4310	Office Expense	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	-
4311	Business Meals	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-
4400	Noncapitalized Equipment	-	109,917	34,134	20,229	68,210	-	(110,306)	110,568	30,133	28,175	28,175	-
		315,665	430,390	351,292	336,779	386,859	315,665	200,533	431,069	347,116	345,072	345,072	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
ADA = 1738.90		
13,285,695	12,762,207	523,488
6,594,556	6,406,835	187,721
2,920,439	2,920,439	-
22,800,690	22,089,481	711,209
226,058	226,058	-
236,916	236,916	-
45,289	45,289	-
18,901	18,901	-
527,164	527,164	-
1,558,911	1,558,911	-
61,761	62,039	(278)
432,987	432,987	-
879,302	927,812	(48,510)
2,932,961	2,981,749	(48,788)
32,160	32,160	-
3,259	3,259	-
35,419	35,419	-
26,296,233	25,633,812	662,422
7,526,470	7,378,892	(147,578)
2,235,388	2,191,557	(43,831)
812,928	796,988	(15,940)
1,038,774	1,018,406	(20,368)
11,613,559	11,385,843	(227,717)
55,605	54,514	(1,090)
160,200	157,059	(3,141)
49,533	48,561	(971)
265,337	260,134	(5,203)
2,218,190	2,174,696	(43,494)
13,709	11,200	(2,509)
171,603	167,612	(3,991)
1,327,888	1,301,851	(26,037)
238,630	238,630	-
165,685	161,832	(3,853)
94,623	92,422	(2,201)
4,230,328	4,148,243	(82,085)
226,848	222,400	(4,448)
1,774,596	1,739,800	(34,796)
15,198	14,900	(298)
1,715,946	1,682,300	(33,646)
55,590	54,500	(1,090)
14,994	14,700	(294)
347,412	340,600	(6,812)
4,150,584	4,069,200	(81,384)

NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 1738.90



Subagreement Services

5102	Special Education
5103	Substitute Teacher
5105	Security
5106	Other Educational Consultants
5107	Instructional Services

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
147,084	147,084	147,084	147,084	147,084	147,084	147,084	147,084	147,084	147,084	147,084	147,084	-
3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	-
9	9	9	9	9	9	9	9	9	9	9	9	-
-	69,255	21,507	12,746	42,977	-	(69,500)	69,665	18,986	17,752	17,752	17,752	-
4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	-
154,853	224,108	176,360	167,599	197,830	154,853	85,353	224,518	173,839	172,605	172,605	172,605	-

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
1,765,008	1,730,400	(34,608)
39,474	38,700	(774)
102	100	(2)
218,892	214,600	(4,292)
53,652	52,600	(1,052)
2,077,128	2,036,400	(40,728)

Operations and Housekeeping

5201	Auto and Travel
5300	Dues & Memberships
5400	Insurance
5501	Utilities
5502	Janitorial Services
5900	Communications
5901	Postage and Shipping

6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	-
3,859	3,859	3,859	3,859	3,859	3,859	3,859	3,859	3,859	3,859	3,859	3,859	-
3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	-
221	221	221	221	221	221	221	221	221	221	221	221	-
1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	-
1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	-
4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	-
19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	19,950	-

72,522	71,100	(1,422)
46,308	45,400	(908)
37,638	36,900	(738)
2,652	2,600	(52)
12,342	12,100	(242)
12,036	11,800	(236)
55,896	54,800	(1,096)
239,394	234,700	(4,694)

Facilities, Repairs and Other Leases

5601	Rent
5602	Additional Rent
5603	Equipment Leases
5604	Other Leases
5610	Repairs and Maintenance

2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	-
612	612	612	612	612	612	612	612	612	612	612	612	-
289	289	289	289	289	289	289	289	289	289	289	289	-
6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	-
995	995	995	995	995	995	995	995	995	995	995	995	-
11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	11,246	-

31,620	31,000	(620)
7,344	7,200	(144)
3,468	3,400	(68)
80,580	79,000	(1,580)
11,934	11,700	(234)
134,946	132,300	(2,646)

Professional/Consulting Services

5801	IT
5802	Audit & Taxes
5803	Legal
5804	Professional Development
5805	General Consulting
5806	Special Activities/Field Trips
5807	Bank Charges
5808	Printing
5809	Other taxes and fees
5811	Management Fee
5812	District Oversight Fee
5815	Public Relations/Recruitment

63,963	63,963	63,963	63,963	63,963	63,963	63,963	63,963	63,963	63,963	63,963	63,963	-
-	-	-	19,618	19,618	19,618	-	-	-	-	-	-	-
4,556	4,556	4,556	4,556	4,556	4,556	4,556	4,556	4,556	4,556	4,556	4,556	-
21,395	21,395	21,395	21,395	21,395	21,395	21,395	21,395	21,395	21,395	21,395	21,395	-
38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	38,284	-
-	-	-	-	-	-	-	0	0	0	-	-	-
170	170	170	170	170	170	170	170	170	170	170	170	-
51	51	51	51	51	51	51	51	51	51	51	51	-
6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	-
43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	-
-	8,395	10,147	30,311	14,293	14,293	30,311	14,293	16,046	31,426	14,001	14,001	30,488
23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	-
201,320	209,716	211,468	251,249	235,232	235,232	231,631	215,614	217,366	232,747	215,322	215,322	30,488

767,550	752,500	(15,050)
58,854	57,700	(1,154)
54,672	53,600	(1,072)
256,734	251,700	(5,034)
459,408	450,400	(9,008)
0	0	(0)
2,040	2,000	(40)
612	600	(12)
75,276	73,800	(1,476)
522,930	512,676	(10,254)
228,007	220,895	(7,112)
276,624	271,200	(5,424)
2,702,707	2,647,071	(55,636)

Depreciation

6900	Depreciation Expense
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5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	-
5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	-

66,708	65,400	(1,308)
66,708	65,400	(1,308)

Interest

-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Expenses

1,810,727	2,252,551	2,127,457	2,143,964	2,208,257	2,094,087	1,953,581	2,295,333	2,138,589	2,138,761	2,121,336	2,121,336	74,711
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25,480,691	24,979,290	(501,400)
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Monthly Surplus (Deficit)

(1,808,047)	(1,320,948)	(945,352)	1,050,843	(43,678)	(364,016)	1,349,408	(702,300)	(295,053)	1,495,639	(557,507)	(553,141)	3,509,694
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815,543	654,521	161,021
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NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 1738.90



Cash Flow Adjustments

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(1,808,047)	(1,320,948)	(945,352)	1,050,843	(43,678)	(364,016)	1,349,408	(702,300)	(295,053)	1,495,639	(557,507)	(553,141)	3,509,694	815,543
Cash flows from operating activities														
Depreciation/Amortization	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	5,559	-	66,708
Public Funding Receivables	1,985,870	-	218,042	-	-	216,547	160,695	-	-	-	-	-	(3,584,405)	(1,003,251)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(63,214)	-	-	-	-	-	-	-	-	-	-	-	74,711	11,496
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(198,089)	-	-	(198,089)	-	-	(198,089)	-	-	(1,386,625)	(1,980,893)
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	120,167	(1,315,389)	(721,751)	858,313	(38,119)	(141,910)	1,317,573	(696,741)	(289,494)	1,303,109	(551,948)	(547,582)		
Cash, Beginning of Month	7,867,687	7,987,854	6,672,465	5,950,714	6,809,027	6,770,908	6,628,998	7,946,571	7,249,830	6,960,336	8,263,446	7,711,497		
Cash, End of Month	7,987,854	6,672,465	5,950,714	6,809,027	6,770,908	6,628,998	7,946,571	7,249,830	6,960,336	8,263,446	7,711,497	7,163,915		

NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 1738.90



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	689,247	689,247	1,240,645	1,240,645	1,240,645	1,240,645	1,240,645	1,240,645	1,240,645	1,240,645	1,240,645
8012	Education Protection Account	-	-	-	1,601,709	-	-	1,601,709	-	1,742,500	-	-	1,851,749
8096	In Lieu of Property Taxes	-	175,226	350,453	233,635	233,635	233,635	233,635	408,861	204,431	204,431	204,431	204,431
		-	864,473	1,039,700	3,075,989	1,474,280	1,474,280	3,075,989	1,474,280	1,649,506	3,187,575	1,445,076	3,296,825

Federal Revenue

8181	Special Education - Entitlement	-	11,303	11,303	20,345	20,345	20,345	20,345	20,345	20,345	20,345	20,345	20,345
8290	Title I, Part A - Basic Low Income	-	-	59,229	-	-	59,229	-	-	59,229	-	-	59,229
8291	Title II, Part A - Teacher Quality	-	-	11,322	-	-	11,322	-	-	11,322	-	-	11,322
8294	Title V, Part B - PCSG	-	-	4,725	-	-	4,725	-	-	4,725	-	-	4,725
		-	11,303	86,579	20,345	20,345	95,622	20,345	20,345	95,622	20,345	20,345	25,070

Other State Revenue

8311	State Special Education	-	77,946	77,946	140,302	140,302	140,302	140,302	140,302	140,302	140,302	140,302	140,302
8550	Mandated Cost	-	-	-	-	-	61,761	-	-	-	-	-	284
8560	State Lottery	-	-	-	-	-	-	108,247	-	-	-	-	216,494
8599	Other State Revenue	-	-	-	-	446,514	-	-	-	171,736	-	-	68,695
		-	77,946	77,946	140,302	586,816	202,063	248,549	140,302	140,302	420,285	140,302	425,774

Other Local Revenue

8660	Interest Revenue	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	-
8699	School Fundraising	-	163	163	424	358	358	358	358	358	358	358	-
		2,680	2,843	2,843	3,104	3,038	3,038	3,038	3,038	3,038	3,038	2,680	-

Total Revenue

2,680	956,565	1,207,068	3,239,740	2,084,480	1,775,003	3,347,921	1,637,966	1,888,468	3,631,244	1,608,761	1,613,128	3,813,495
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Expenses

Certificated Salaries

1100	Teachers' Salaries	639,750	639,750	639,750	639,750	639,750	639,750	639,750	639,750	639,750	639,750	639,750	-
1175	Teachers' Extra Duty/Stipends	-	207,281	207,281	207,281	207,281	207,281	207,281	207,281	207,281	207,281	207,281	-
1200	Pupil Support Salaries	69,099	69,099	69,099	69,099	69,099	69,099	69,099	69,099	69,099	69,099	69,099	-
1300	Administrators' Salaries	88,296	88,296	88,296	88,296	88,296	88,296	88,296	88,296	88,296	88,296	88,296	-
		797,145	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	1,004,426	-

Classified Salaries

2100	Instructional Salaries	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	9,453
2300	Classified Administrators' Salaries	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	27,234
2400	Clerical and Office Staff Salaries	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	3,509	8,421
		18,795	18,795	18,795	18,795	18,795	18,795	18,795	18,795	18,795	18,795	18,795	45,107

Benefits

3101	STRS	152,255	191,845	191,845	191,845	191,845	191,845	191,845	191,845	191,845	191,845	191,845	-
3301	OASDI	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	-
3311	Medicare	11,831	14,837	14,837	14,837	14,837	14,837	14,837	14,837	14,837	14,837	14,837	-
3401	Health and Welfare	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	-
3501	State Unemployment	11,932	11,932	11,932	11,932	11,932	11,932	59,658	47,726	23,863	11,932	11,932	-
3601	Workers' Compensation	11,423	14,325	14,325	14,325	14,325	14,325	14,325	14,325	14,325	14,325	14,325	-
3901	Other Benefits	6,524	8,181	8,181	8,181	8,181	8,181	8,181	8,181	8,181	8,181	8,181	-
		308,000	355,155	355,155	355,155	355,155	355,155	402,881	390,950	367,087	355,155	355,155	-

Books and Supplies

4100	Textbooks and Core Curricula Mat	19,282	19,282	19,282	19,282	19,282	19,282	19,282	19,282	19,282	19,282	19,282	-
4200	Books and Other Reference Mater	150,841	150,841	150,841	150,841	150,841	150,841	150,841	150,841	150,841	150,841	150,841	-
4302	School Supplies	-	4,905	1,523	903	3,044	-	(4,922)	4,934	1,345	1,257	1,257	-
4305	Software	145,855	145,855	145,855	145,855	145,855	145,855	145,855	145,855	145,855	145,855	145,855	-
4310	Office Expense	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	-
4311	Business Meals	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	-
4400	Noncapitalized Equipment	-	112,116	34,817	20,634	69,574	-	(112,512)	112,779	30,736	28,739	28,739	-
		321,978	438,998	358,318	343,515	394,596	321,978	204,544	439,691	354,058	351,974	351,974	-

Annual Forecast

13,784,944	13,285,695	499,248
6,797,666	6,594,556	203,110
2,920,439	2,920,439	-
23,503,048	22,800,690	702,358
226,058	226,058	-
236,916	236,916	-
45,289	45,289	-
18,901	18,901	-
527,164	527,164	-
1,558,911	1,558,911	-
62,045	61,761	284
432,987	432,987	-
686,945	879,302	(192,357)
2,740,888	2,932,961	(192,073)
32,160	32,160	-
3,259	3,259	-
35,419	35,419	-
26,806,519	26,296,233	510,285
7,676,999	7,526,470	(150,529)
2,280,096	2,235,388	(44,708)
829,186	812,928	(16,259)
1,059,549	1,038,774	(20,775)
11,845,531	11,613,559	(232,271)
56,717	55,605	(1,112)
163,404	160,200	(3,204)
50,523	49,533	(991)
270,644	265,337	(5,307)
2,262,554	2,218,190	(44,364)
13,983	13,709	(274)
175,035	171,603	(3,432)
1,354,445	1,327,888	(26,558)
238,630	238,630	-
168,999	165,685	(3,314)
96,515	94,623	(1,892)
4,310,162	4,230,328	(79,834)
231,385	226,848	(4,537)
1,810,088	1,774,596	(35,492)
15,502	15,198	(304)
1,750,265	1,715,946	(34,319)
56,702	55,590	(1,112)
15,294	14,994	(300)
354,360	347,412	(6,948)
4,233,596	4,150,584	(83,012)

NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 1738.90



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	150,026	150,026	150,026	150,026	150,026	150,026	150,026	150,026	150,026	150,026	150,026	150,026	-	1,800,308	1,765,008	(35,300)
5103 Substitute Teacher	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	-	40,263	39,474	(789)
5105 Security	9	9	9	9	9	9	9	9	9	9	9	9	-	104	102	(2)
5106 Other Educational Consultants	-	70,640	21,937	13,001	43,836	-	(70,890)	71,058	19,365	18,107	18,107	18,107	-	223,270	218,892	(4,378)
5107 Instructional Services	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	4,560	-	54,725	53,652	(1,073)
	157,950	228,590	179,887	170,951	201,786	157,950	87,060	229,008	177,316	176,057	176,057	176,057	-	2,118,671	2,077,128	(41,543)
Operations and Housekeeping																
5201 Auto and Travel	6,164	6,164	6,164	6,164	6,164	6,164	6,164	6,164	6,164	6,164	6,164	6,164	-	73,972	72,522	(1,450)
5300 Dues & Memberships	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	-	47,234	46,308	(926)
5400 Insurance	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	-	38,391	37,638	(753)
5501 Utilities	225	225	225	225	225	225	225	225	225	225	225	225	-	2,705	2,652	(53)
5502 Janitorial Services	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	-	12,589	12,342	(247)
5900 Communications	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	-	12,277	12,036	(241)
5901 Postage and Shipping	4,751	4,751	4,751	4,751	4,751	4,751	4,751	4,751	4,751	4,751	4,751	4,751	-	57,014	55,896	(1,118)
	20,348	20,348	20,348	20,348	20,348	20,348	20,348	20,348	20,348	20,348	20,348	20,348	-	244,182	239,394	(4,788)
Facilities, Repairs and Other Leases																
5601 Rent	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	-	32,252	31,620	(632)
5602 Additional Rent	624	624	624	624	624	624	624	624	624	624	624	624	-	7,491	7,344	(147)
5603 Equipment Leases	295	295	295	295	295	295	295	295	295	295	295	295	-	3,537	3,468	(69)
5604 Other Leases	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	-	82,192	80,580	(1,612)
5610 Repairs and Maintenance	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	-	12,173	11,934	(239)
	11,470	11,470	11,470	11,470	11,470	11,470	11,470	11,470	11,470	11,470	11,470	11,470	-	137,645	134,946	(2,699)
Professional/Consulting Services																
5801 IT	65,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242	65,242	-	782,901	767,550	(15,351)
5802 Audit & Taxes	-	-	-	20,010	20,010	20,010	-	-	-	-	-	-	-	60,031	58,854	(1,177)
5803 Legal	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	-	55,765	54,672	(1,093)
5804 Professional Development	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	-	261,869	256,734	(5,135)
5805 General Consulting	39,050	39,050	39,050	39,050	39,050	39,050	39,050	39,050	39,050	39,050	39,050	39,050	-	468,596	459,408	(9,188)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	0	0	0	-	-	-	0	0	(0)
5807 Bank Charges	173	173	173	173	173	173	173	173	173	173	173	173	-	2,081	2,040	(41)
5808 Printing	52	52	52	52	52	52	52	52	52	52	52	52	-	624	612	(12)
5809 Other taxes and fees	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	-	76,782	75,276	(1,506)
5811 Management Fee	44,449	44,449	44,449	44,449	44,449	44,449	44,449	44,449	44,449	44,449	44,449	44,449	-	533,388	522,930	(10,459)
5812 District Oversight Fee	-	8,645	10,397	30,760	14,743	14,743	30,760	14,743	16,495	31,876	14,451	14,451	32,968	235,030	228,007	(7,024)
5815 Public Relations/Recruitment	23,513	23,513	23,513	23,513	23,513	23,513	23,513	23,513	23,513	23,513	23,513	23,513	-	282,156	276,624	(5,532)
	205,347	213,992	215,744	256,117	240,100	240,100	236,107	220,090	221,842	237,223	219,798	219,798	32,968	2,759,224	2,702,707	(56,518)
Depreciation																
6900 Depreciation Expense	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	-	68,042	66,708	(1,334)
	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	-	68,042	66,708	(1,334)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,846,703	2,297,445	2,169,814	2,186,448	2,252,347	2,135,893	1,991,302	2,340,448	2,181,012	2,181,119	2,163,694	2,163,694	78,076	25,987,995	25,480,691	(507,305)
Monthly Surplus (Deficit)	(1,844,023)	(1,340,880)	(962,747)	1,053,292	(167,867)	(360,890)	1,356,619	(702,483)	(292,544)	1,450,125	(554,932)	(550,566)	3,735,420	818,523	815,543	2,981

NorCal FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 1738.90



Cash Flow Adjustments

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(1,844,023)	(1,340,880)	(962,747)	1,053,292	(167,867)	(360,890)	1,356,619	(702,483)	(292,544)	1,450,125	(554,932)	(550,566)	3,735,420	818,523
Cash flows from operating activities														
Depreciation/Amortization	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	-	68,042
Public Funding Receivables	3,048,782	-	216,494	-	-	-	319,129	-	-	-	-	-	(3,813,495)	(229,091)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(74,711)	-	-	-	-	-	-	-	-	-	-	-	78,076	3,365
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(150,000)	-	-	(150,000)	-	-	(150,000)	-	-	(1,050,000)	(1,500,000)
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	1,135,719	(1,335,210)	(740,583)	908,962	(162,197)	(355,220)	1,531,418	(696,813)	(286,874)	1,305,795	(549,262)	(544,896)		
Cash, Beginning of Month	7,163,915	8,299,634	6,964,424	6,223,842	7,132,804	6,970,607	6,615,386	8,146,804	7,449,991	7,163,118	8,468,913	7,919,651		
Cash, End of Month	8,299,634	6,964,424	6,223,842	7,132,804	6,970,607	6,615,386	8,146,804	7,449,991	7,163,118	8,468,913	7,919,651	7,374,755		

North Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	167	167	167
Average Daily Attendance	163.43	163.43	163.43
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 1,338,965	\$ 1,400,727	\$ 1,467,871
8012 Education Protection Account	32,686	32,686	32,686
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	746,291	746,291	746,291
	2,117,942	2,179,704	2,246,848
Federal Revenue			
8181 Special Education - Entitlement	20,537	21,246	21,246
8290 Title I, Part A - Basic Low Income	32,602	32,602	32,602
8291 Title II, Part A - Teacher Quality	4,749	4,749	4,749
8294 Title IV	10,000	10,000	10,000
8299 Prior Year Federal Revenue	-	-	-
	67,888	68,597	68,597
Other State Revenue			
8311 State Special Education	141,627	146,513	146,513
8550 Mandated Cost	5,945	5,944	6,214
8560 State Lottery	39,337	39,337	39,337
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	125,618	112,156	89,516
	312,527	303,951	281,580
Other Local Revenue			
8660 Interest Revenue	122	122	122
	122	122	122
Total Revenue	\$ 2,498,479	\$ 2,552,373	\$ 2,597,146
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	670,808	684,225	697,909
1175 Teachers' Extra Duty/Stipends	199,232	203,217	207,281
1200 Pupil Support Salaries	72,453	73,903	75,381
1300 Administrators' Salaries	92,582	94,434	96,323
	1,035,077	1,055,778	1,076,894
Classified Salaries			
2100 Instructional Salaries	4,956	5,055	5,156
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	14,278	14,564	14,855
2400 Clerical and Office Staff Salaries	4,415	4,503	4,593
	23,649	24,122	24,604
Benefits			
3101 STRS	197,700	201,654	205,687
3301 OASDI	1,018	1,246	1,271
3311 Medicare	15,237	15,600	15,912
3401 Health and Welfare	118,350	120,717	123,131
3501 State Unemployment	62,528	63,729	64,955
3601 Workers' Compensation	14,712	15,062	15,364
3901 Other Benefits	8,402	8,602	8,774
	417,947	426,611	435,094
Books and Supplies			
4100 Textbooks and Core Curricula	18,200	18,564	18,935
4200 Books and Other Materials	248,400	253,368	258,435
4302 School Supplies	46,200	47,124	48,066
4305 Software	152,800	155,856	158,973
4310 Office Expense	3,700	3,774	3,849
4311 Business Meals	200	204	208
4400 Noncapitalized Equipment	29,500	30,090	30,692
	499,000	508,980	519,160

North Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Subagreement Services			
5102 Special Education	131,600	134,232	136,917
5103 Substitute Teacher	3,500	3,570	3,641
5106 Other Educational Consultants	25,000	25,500	26,010
5107 Instructional Services	4,800	4,896	4,994
	<u>164,900</u>	<u>168,198</u>	<u>171,562</u>
Operations and Housekeeping			
5201 Auto and Travel	100	102	104
5300 Dues & Memberships	5,400	5,508	5,618
5400 Insurance	3,100	3,162	3,225
5501 Utilities	-	-	-
5502 Janitorial Services	400	408	416
5900 Communications	500	510	520
5901 Postage and Shipping	5,100	5,202	5,306
	<u>14,600</u>	<u>14,892</u>	<u>15,190</u>
Facilities, Repairs and Other Leases			
5601 Rent	5,400	5,508	5,618
5602 Additional Rent	800	816	832
5603 Equipment Leases	4,900	4,998	5,098
5604 Other Leases	100	102	104
5610 Repairs and Maintenance	200	204	208
	<u>11,400</u>	<u>11,628</u>	<u>11,861</u>
Professional/Consulting Services			
5801 IT	75,900	77,418	78,966
5802 Audit & Taxes	5,400	5,508	5,618
5803 Legal	3,700	3,774	3,849
5804 Professional Development	21,600	22,032	22,473
5805 General Consulting	67,100	68,442	69,811
5806 Special Activities/Field Trips	0	0	0
5807 Bank Charges	300	306	312
5808 Printing	100	102	104
5809 Other taxes and fees	7,600	7,752	7,907
5810 Payroll Service Fee	-	-	-
5811 Management Fee	49,970	50,969	51,988
5812 District Oversight Fee	21,179	21,797	22,468
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	22,600	23,052	23,513
	<u>275,449</u>	<u>281,152</u>	<u>287,011</u>
Depreciation	-	-	-
Interest	-	-	-
Total Expenses	\$ 2,442,021	\$ 2,491,361	\$ 2,541,374
Surplus (Deficit)	\$ 56,457	\$ 61,012	\$ 55,772
	2%	2%	2%
Fund Balance, Beginning of Year	\$ 1,148,985	\$ 1,205,442	\$ 1,266,455
Fund Balance, End of Year	\$ 1,205,442	\$ 1,266,455	\$ 1,322,227
	49.4%	50.8%	52.0%

North Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(152,186)	(75,873)	(83,041)
Cash Flows From Operating Activities	-	-	-
Depreciation/Amortization	-	-	-
Public Funding Receivables	455,126	312,148	241,797
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	(297,464)	(103,504)	(104,912)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(88,085)	(77,988)	(61,008)
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	(82,609)	54,782	(7,164)
Cash, Beginning of Year	1,116,506	1,033,897	1,088,678
Cash, End of Year	\$ 1,033,897	\$ 1,088,678	\$ 1,081,515

North Bay FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 163.43



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	64,574	64,574	116,234	116,234	116,234	116,234	116,234	116,318	116,318	116,318	163,376	1,338,965	1,338,965	-
8012	Education Protection Account	-	-	7,899	-	-	7,899	-	-	7,899	-	-	8,989	32,686	32,686	-
8096	In Lieu of Property Taxes	-	43,270	86,540	57,693	57,693	57,693	57,693	57,693	101,042	50,521	50,521	75,410	746,291	746,291	-
		-	107,844	159,013	173,927	173,927	181,826	173,927	173,927	225,259	166,839	166,839	247,775	2,117,942	2,117,942	-

Federal Revenue

8181	Special Education - Entitlement	-	1,027	1,027	1,848	1,848	1,848	1,848	1,849	1,849	1,849	1,849	1,849	20,537	20,537	-
8290	Title I, Part A - Basic Low Income	-	-	8,151	-	-	24,452	-	-	-	-	-	-	32,602	32,602	-
8291	Title II, Part A - Teacher Quality	-	-	1,187	-	-	3,562	-	-	-	-	-	-	4,749	4,749	-
8294	Title IV	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	10,000	-
		-	1,027	10,364	1,848	11,848	29,861	1,848	1,848	1,849	1,849	1,849	1,849	67,888	67,888	-

Other State Revenue

8311	State Special Education	-	7,079	7,079	12,742	12,742	12,742	12,742	12,752	12,752	12,752	12,752	12,752	141,627	141,627	-
8550	Mandated Cost	-	-	-	-	-	5,945	-	-	-	-	-	-	5,945	5,945	-
8560	State Lottery	-	-	-	-	-	-	9,831	-	9,831	-	-	19,675	39,337	39,337	-
8599	Other State Revenue	-	409	409	30,097	735	735	30,097	735	735	30,097	735	30,097	125,618	125,618	-
		-	7,488	7,488	42,839	13,478	19,422	52,670	13,478	13,487	52,680	13,487	13,487	312,527	312,527	-

Other Local Revenue

8660	Interest Revenue	10	10	10	10	10	10	10	10	10	10	10	-	122	122	-
		10	10	10	10	10	10	10	10	10	10	10	-	122	122	-

Total Revenue

10	116,369	176,875	218,624	199,263	231,119	228,455	189,263	240,605	221,378	182,185	182,185	312,148	2,498,479	2,498,479	-
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Expenses

Certificated Salaries

1100	Teachers' Salaries	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	-	670,808	670,808	-
1175	Teachers' Extra Duty/Stipends	-	18,112	18,112	18,112	18,112	18,112	18,112	18,112	18,112	18,112	18,112	-	199,232	199,232	-
1200	Pupil Support Salaries	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	-	72,453	72,453	-
1300	Administrators' Salaries	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	-	92,582	92,582	-
		69,654	87,766	87,766	87,766	87,766	87,766	87,766	87,766	87,766	87,766	87,766	-	1,035,077	1,035,077	-

Classified Salaries

2100	Instructional Salaries	344	344	344	344	344	344	344	344	344	344	344	826	4,956	4,956	-
2300	Classified Administrators' Salaries	992	992	992	992	992	992	992	992	992	992	992	2,380	14,278	14,278	-
2400	Clerical and Office Staff Salaries	307	307	307	307	307	307	307	307	307	307	307	736	4,415	4,415	-
		1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	1,642	3,941	23,649	23,649	-

Benefits

3101	STRS	13,304	16,763	16,763	16,763	16,763	16,763	16,763	16,763	16,763	16,763	16,763	-	197,700	197,700	-
3301	OASDI	85	85	85	85	85	85	85	85	85	85	85	-	1,018	1,018	-
3311	Medicare	1,030	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	-	15,237	15,237	-
3401	Health and Welfare	9,863	9,863	9,863	9,863	9,863	9,863	9,863	9,863	9,863	9,863	9,863	-	118,350	118,350	-
3501	State Unemployment	3,126	3,126	3,126	3,126	3,126	3,126	15,632	12,506	6,253	3,126	3,126	-	62,528	62,528	-
3601	Workers' Compensation	994	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	-	14,712	14,712	-
3901	Other Benefits	568	712	712	712	712	712	712	712	712	712	712	-	8,402	8,402	-
		28,970	33,088	33,088	33,088	33,088	33,088	45,593	42,467	36,214	33,088	33,088	-	417,947	417,947	-

Books and Supplies

4100	Textbooks and Core Materials	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	-	18,200	18,200	-
4200	Books and Reference Materials	20,700	20,700	20,700	20,700	20,700	20,700	20,700	20,700	20,700	20,700	20,700	-	248,400	248,400	-
4302	School Supplies	-	299	476	57	189	-	95	93	150	150	150	44,541	46,200	46,200	-
4305	Software	12,733	12,733	12,733	12,733	12,733	12,733	12,733	12,733	12,733	12,733	12,733	-	152,800	152,800	-
4310	Office Expense	308	308	308	308	308	308	308	308	308	308	308	-	3,700	3,700	-
4311	Business Meals	17	17	17	17	17	17	17	17	17	17	17	-	200	200	-
4400	Noncapitalized Equipment	-	191	304	36	120	-	61	59	96	96	96	28,441	29,500	29,500	-
		35,275	35,765	36,054	35,368	35,584	35,275	35,275	35,431	35,427	35,521	35,521	72,982	499,000	499,000	-

North Bay FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 163.43



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	10,967	-	131,600	131,600	-
5103	Substitute Teacher	292	292	292	292	292	292	292	292	292	292	292	292	-	3,500	3,500	-
5106	Other Educational Consultants	-	162	257	31	102	-	-	52	50	81	81	81	24,103	25,000	25,000	-
5107	Instructional Services	400	400	400	400	400	400	400	400	400	400	400	400	-	4,800	4,800	-
		11,658	11,820	11,916	11,689	11,760	11,658	11,658	11,710	11,709	11,740	11,740	11,740	24,103	164,900	164,900	-
Operations and Housekeeping																	
5201	Auto and Travel	8	8	8	8	8	8	8	8	8	8	8	8	-	100	100	-
5300	Dues & Memberships	450	450	450	450	450	450	450	450	450	450	450	450	-	5,400	5,400	-
5400	Insurance	258	258	258	258	258	258	258	258	258	258	258	258	-	3,100	3,100	-
5502	Janitorial Services	33	33	33	33	33	33	33	33	33	33	33	33	-	400	400	-
5900	Communications	42	42	42	42	42	42	42	42	42	42	42	42	-	500	500	-
5901	Postage and Shipping	425	425	425	425	425	425	425	425	425	425	425	425	-	5,100	5,100	-
		1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	-	14,600	14,600	-
Facilities, Repairs and Other Leases																	
5601	Rent	450	450	450	450	450	450	450	450	450	450	450	450	-	5,400	5,400	-
5602	Additional Rent	67	67	67	67	67	67	67	67	67	67	67	67	-	800	800	-
5603	Equipment Leases	408	408	408	408	408	408	408	408	408	408	408	408	-	4,900	4,900	-
5604	Other Leases	8	8	8	8	8	8	8	8	8	8	8	8	-	100	100	-
5610	Repairs and Maintenance	17	17	17	17	17	17	17	17	17	17	17	17	-	200	200	-
		950	950	950	950	950	950	950	950	950	950	950	950	-	11,400	11,400	-
Professional/Consulting Services																	
5801	IT	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	-	75,900	75,900	-
5802	Audit & Taxes	-	-	-	1,800	1,800	1,800	-	-	-	-	-	-	-	5,400	5,400	-
5803	Legal	308	308	308	308	308	308	308	308	308	308	308	308	-	3,700	3,700	-
5804	Professional Development	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	-	21,600	21,600	-
5805	General Consulting	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	-	67,100	67,100	-
5806	Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-
5807	Bank Charges	25	25	25	25	25	25	25	25	25	25	25	25	-	300	300	-
5808	Printing	8	8	8	8	8	8	8	8	8	8	8	8	-	100	100	-
5809	Other taxes and fees	633	633	633	633	633	633	633	633	633	633	633	633	-	7,600	7,600	-
5811	Management Fee	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	-	49,970	49,970	-
5812	District Oversight Fee	-	1,078	1,590	1,739	1,739	1,818	1,739	1,739	2,253	1,668	1,668	1,668	2,478	21,179	21,179	-
5815	Public Relations/Recruitment	1,883	1,883	1,883	1,883	1,883	1,883	1,883	1,883	1,883	1,883	1,883	1,883	-	22,600	22,600	-
		20,739	21,818	22,329	24,278	24,278	24,357	22,478	22,478	22,992	22,408	22,408	22,408	2,478	275,449	275,449	-
Depreciation																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		170,105	194,065	194,962	195,998	196,285	195,953	206,580	203,661	197,916	194,331	194,331	194,331	103,504	2,442,021	2,442,021	-
Monthly Surplus (Deficit)		(170,095)	(77,696)	(18,086)	22,627	2,977	35,166	21,876	(14,399)	42,689	27,047	(12,146)	(12,146)	208,643	56,457	56,457	-
															2.3%		

North Bay FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 163.43



Cash Flow Adjustments

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(170,095)	(77,696)	(18,086)	22,627	2,977	35,166	21,876	(14,399)	42,689	27,047	(12,146)	(12,146)	208,643
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	391,983	-	-	33,414	-	-	29,729	-	-	-	-	-	(312,148)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(297,464)	-	-	-	-	-	-	-	-	-	-	-	103,504
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(29,362)	-	-	(29,362)	-	-	(29,362)	-	-	(205,531)
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	(75,576)	(77,696)	(18,086)	26,680	2,977	35,166	22,242	(14,399)	42,689	(2,315)	(12,146)	(12,146)	
Cash, Beginning of Month	1,116,506	1,040,930	963,234	945,147	971,827	974,804	1,009,970	1,032,213	1,017,814	1,060,503	1,058,188	1,046,043	
Cash, End of Month	1,040,930	963,234	945,147	971,827	974,804	1,009,970	1,032,213	1,017,814	1,060,503	1,058,188	1,046,043	1,033,897	

Annual Budget
56,457
142,978
-
-
(193,960)
(293,616)
-
-
-
-
-

Original Budget Total	Favorable / (Unfav.)
61.9%	83.3%
547,931	83,327

Cert.	Instr.
61.9%	83.3%
547,931	83,327

Pupil:Teacher Ratio
21.08

North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 163.43



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	70,036	70,036	126,065	126,065	126,065	126,065	126,065	126,065	126,065	126,065	126,065
8012	Education Protection Account	-	-	-	8,172	-	-	8,172	-	8,172	-	-	8,172
8096	In Lieu of Property Taxes	-	44,777	89,555	59,703	59,703	59,703	59,703	104,481	52,240	52,240	52,240	52,240

Federal Revenue

8181	Special Education - Entitlement	-	1,062	1,062	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912
8290	Title I, Part A - Basic Low Income	-	-	8,151	-	-	8,151	-	8,151	-	-	-	8,151
8291	Title II, Part A - Teacher Quality	-	-	1,187	-	-	1,187	-	1,187	-	-	-	1,187
8294	Title V, Part B - PCSG	-	-	2,500	-	-	2,500	-	2,500	-	-	2,500	-

Other State Revenue

8311	State Special Education	-	7,326	7,326	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186
8550	Mandated Cost	-	-	-	-	-	5,944	-	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	-	9,834	-	-	-	-	19,668
8599	Other State Revenue	-	-	-	-	72,901	-	-	-	28,039	-	-	11,216

Other Local Revenue

8660	Interest Revenue	10	10	10	10	10	10	10	10	10	10	10	-
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Total Revenue

Expenses

Certificated Salaries

1100	Teachers' Salaries	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	-
1175	Teachers' Extra Duty/Stipends	-	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	-
1200	Pupil Support Salaries	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	-
1300	Administrators' Salaries	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	-

Classified Salaries

2100	Instructional Salaries	351	351	351	351	351	351	351	351	351	351	351	842
2300	Classified Administrators' Salaries	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	2,427
2400	Clerical and Office Staff Salaries	313	313	313	313	313	313	313	313	313	313	313	750

Benefits

3101	STRS	13,570	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	-
3301	OASDI	104	104	104	104	104	104	104	104	104	104	104	-
3311	Medicare	1,054	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	-
3401	Health and Welfare	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	-
3501	State Unemployment	3,186	3,186	3,186	3,186	3,186	3,186	15,932	12,746	6,373	3,186	3,186	-
3601	Workers' Compensation	1,018	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	-
3901	Other Benefits	581	729	729	729	729	729	729	729	729	729	729	-

Books and Supplies

4100	Textbooks and Core Curricula Mat	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	-
4200	Books and Other Reference Mater	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	-
4302	School Supplies	-	305	485	58	192	-	-	97	153	153	153	45,432
4305	Software	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	-
4310	Office Expense	315	315	315	315	315	315	315	315	315	315	315	-
4311	Business Meals	17	17	17	17	17	17	17	17	17	17	17	-
4400	Noncapitalized Equipment	-	195	310	37	123	-	-	62	98	98	98	29,010

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
															ADA = 163.43	
	-	70,036	70,036	126,065	126,065	126,065	126,065	126,065	126,065	126,065	126,065	126,065	126,065	1,400,727	1,338,965	61,761
	-	-	-	8,172	-	-	8,172	-	-	8,172	-	-	8,172	32,686	32,686	-
	-	44,777	89,555	59,703	59,703	59,703	59,703	59,703	104,481	52,240	52,240	52,240	52,240	746,291	746,291	-
	-	114,814	159,591	193,940	185,769	185,769	193,940	185,769	230,546	186,477	178,306	178,306	186,477	2,179,704	2,117,942	61,761
	-	1,062	1,062	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	21,246	20,537	709
	-	-	8,151	-	-	8,151	-	-	8,151	-	-	-	8,151	32,602	32,602	-
	-	-	1,187	-	-	1,187	-	-	1,187	-	-	-	1,187	4,749	4,749	-
	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	10,000	10,000	-
	-	1,062	12,900	1,912	1,912	13,750	1,912	1,912	13,750	1,912	1,912	4,412	11,250	68,597	67,888	709
	-	7,326	7,326	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	146,513	141,627	4,886
	-	-	-	-	-	5,944	-	-	-	-	-	-	-	5,944	5,945	(0)
	-	-	-	-	-	-	9,834	-	-	9,834	-	-	19,668	39,337	39,337	-
	-	-	-	-	72,901	-	-	-	-	28,039	-	-	11,216	112,156	125,618	(13,462)
	-	7,326	7,326	13,186	86,088	19,131	23,020	13,186	13,186	51,059	13,186	13,186	44,070	303,951	312,527	(8,576)
	10	10	10	10	10	10	10	10	10	10	10	10	-	122	122	-
	10	10	10	10	10	10	10	10	10	10	10	10	-	122	122	-
	10	123,212	179,827	209,049	273,779	218,659	218,883	200,877	257,492	239,459	193,414	195,914	241,797	2,552,373	2,498,479	53,894
	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	57,019	-	684,225	670,808	(13,416)
	-	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	18,474	-	203,217	199,232	(3,985)
	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	6,159	-	73,903	72,453	(1,449)
	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	7,869	-	94,434	92,582	(1,852)
	71,047	89,521	89,521	89,521	89,521	89,521	89,521	89,521	89,521	89,521	89,521	89,521	-	1,055,778	1,035,077	(20,702)
	351	351	351	351	351	351	351	351	351	351	351	351	842	5,055	4,956	(99)
	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	2,427	14,564	14,278	(286)
	313	313	313	313	313	313	313	313	313	313	313	313	750	4,503	4,415	(88)
	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	4,020	24,122	23,649	(473)
	13,570	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	17,099	-	201,654	197,700	(3,954)
	104	104	104	104	104	104	104	104	104	104	104	104	-	1,246	1,018	(228)
	1,054	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	-	15,600	15,237	(363)
	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	10,060	-	120,717	118,350	(2,367)
	3,186	3,186	3,186	3,186	3,186	3,186	15,932	12,746	6,373	3,186	3,186	3,186	-	63,729	62,528	(1,202)
	1,018	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277	-	15,062	14,712	(350)
	581	729	729	729	729	729	729	729	729	729	729	729	-	8,602	8,402	(200)
	29,574	33,777	33,777	33,777	33,777	33,777	46,523	43,336	36,963	33,777	33,777	33,777	-	426,611	417,947	(8,664)
	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	-	18,564	18,200	(364)
	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	21,114	-	253,368	248,400	(4,968)
	-	305	485	58	192	-	-	97	95	153	153	153	45,432	47,124	46,200	(924)
	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988	-	155,856	152,800	(3,056)
	315	315	315	315	315	315	315	315	315	315	315	315	-	3,774	3,700	(74)
	17	17	17	17	17	17	17	17	17	17	17	17	-	204	200	(4)
	-	195	310	37	123	-	-	62	60	98	98	98	29,010	30,090	29,500	(590)
	35,981	36,480	36,775	36,075	36,296	35,981	35,981	36,140	36,136	36,232	36,232	36,232	74,442	508,980	499,000	(9,980)

North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 163.43



Subagreement Services

5102	Special Education	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	-
5103	Substitute Teacher	298	298	298	298	298	298	298	298	298	298	298	-
5106	Other Educational Consultants	-	165	263	31	104	-	53	51	83	83	83	24,585
5107	Instructional Services	408	408	408	408	408	408	408	408	408	408	408	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
11,892	12,056	12,154	11,923	11,996	11,892	11,892	11,944	11,943	11,974	11,974	11,974	24,585

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
134,232	131,600	(2,632)
3,570	3,500	(70)
25,500	25,000	(500)
4,896	4,800	(96)
168,198	164,900	(3,298)

Operations and Housekeeping

5201	Auto and Travel	9	9	9	9	9	9	9	9	9	9	9	-
5300	Dues & Memberships	459	459	459	459	459	459	459	459	459	459	459	-
5400	Insurance	264	264	264	264	264	264	264	264	264	264	264	-
5502	Janitorial Services	34	34	34	34	34	34	34	34	34	34	34	-
5900	Communications	43	43	43	43	43	43	43	43	43	43	43	-
5901	Postage and Shipping	434	434	434	434	434	434	434	434	434	434	434	-

9	9	9	9	9	9	9	9	9	9	9	9	9	-
459	459	459	459	459	459	459	459	459	459	459	459	459	-
264	264	264	264	264	264	264	264	264	264	264	264	264	-
34	34	34	34	34	34	34	34	34	34	34	34	34	-
43	43	43	43	43	43	43	43	43	43	43	43	43	-
434	434	434	434	434	434	434	434	434	434	434	434	434	-
1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	-

102	100	(2)
5,508	5,400	(108)
3,162	3,100	(62)
408	400	(8)
510	500	(10)
5,202	5,100	(102)
14,892	14,600	(292)

Facilities, Repairs and Other Leases

5601	Rent	459	459	459	459	459	459	459	459	459	459	459	-
5602	Additional Rent	68	68	68	68	68	68	68	68	68	68	68	-
5603	Equipment Leases	417	417	417	417	417	417	417	417	417	417	417	-
5604	Other Leases	9	9	9	9	9	9	9	9	9	9	9	-
5610	Repairs and Maintenance	17	17	17	17	17	17	17	17	17	17	17	-

459	459	459	459	459	459	459	459	459	459	459	459	459	-
68	68	68	68	68	68	68	68	68	68	68	68	68	-
417	417	417	417	417	417	417	417	417	417	417	417	417	-
9	9	9	9	9	9	9	9	9	9	9	9	9	-
17	17	17	17	17	17	17	17	17	17	17	17	17	-
969	969	969	969	969	969	969	969	969	969	969	969	969	-

5,508	5,400	(108)
816	800	(16)
4,998	4,900	(98)
102	100	(2)
204	200	(4)
11,628	11,400	(228)

Professional/Consulting Services

5801	IT	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	-
5802	Audit & Taxes	-	-	-	1,836	1,836	1,836	-	-	-	-	-	-
5803	Legal	315	315	315	315	315	315	315	315	315	315	315	-
5804	Professional Development	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	-
5805	General Consulting	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	-
5806	Special Activities/Field Trips	-	-	-	-	-	-	0	0	0	-	-	-
5807	Bank Charges	26	26	26	26	26	26	26	26	26	26	26	-
5808	Printing	9	9	9	9	9	9	9	9	9	9	9	-
5809	Other taxes and fees	646	646	646	646	646	646	646	646	646	646	646	-
5811	Management Fee	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	-
5812	District Oversight Fee	-	1,148	1,596	1,939	1,858	1,939	1,858	2,305	1,865	1,783	1,783	1,865
5815	Public Relations/Recruitment	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	-

6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	-
-	-	-	1,836	1,836	1,836	-	-	-	-	-	-	-	-
315	315	315	315	315	315	315	315	315	315	315	315	315	-
1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	-
5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	-
-	-	-	-	-	-	-	0	0	0	-	-	-	-
26	26	26	26	26	26	26	26	26	26	26	26	26	-
9	9	9	9	9	9	9	9	9	9	9	9	9	-
646	646	646	646	646	646	646	646	646	646	646	646	646	-
4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	4,247	-
-	1,148	1,596	1,939	1,858	1,939	1,858	2,305	1,865	1,783	1,783	1,783	1,865	-
1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	-
21,154	22,302	22,750	24,929	24,848	24,848	23,093	23,012	23,459	23,019	22,937	22,937	1,865	-

77,418	75,900	(1,518)
5,508	5,400	(108)
3,774	3,700	(74)
22,032	21,600	(432)
68,442	67,100	(1,342)
0	0	(0)
306	300	(6)
102	100	(2)
7,752	7,600	(152)
50,969	49,970	(999)
21,797	21,179	(618)
23,052	22,600	(452)
281,152	275,449	(5,703)

Depreciation

-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Interest

-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Expenses

173,532	198,021	198,862	200,110	200,322	199,903	210,894	207,838	201,907	198,408	198,326	198,326	104,912
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2,491,361	2,442,021	(49,339)
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Monthly Surplus (Deficit)

(173,522)	(74,809)	(19,035)	8,939	73,457	18,757	7,989	(6,961)	55,585	41,051	(4,912)	(2,412)	136,886
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61,012	56,457	4,555
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North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 163.43



Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

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

Cash, Beginning of Month

Cash, End of Month

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(173,522)	(74,809)	(19,035)	8,939	73,457	18,757	7,989	(6,961)	55,585	41,051	(4,912)	(2,412)	136,886	61,012		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	247,775	-	30,097	-	-	19,675	14,601	-	-	-	-	-	(241,797)	70,350		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(103,504)	-	-	-	-	-	-	-	-	-	-	-	104,912	1,408		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(25,996)	-	-	(25,996)	-	-	(25,996)	-	-	(181,973)	(259,961)		
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	(29,251)	(74,809)	11,062	(17,058)	73,457	38,432	(3,407)	(6,961)	55,585	15,055	(4,912)	(2,412)				
Cash, Beginning of Month	1,033,897	1,004,646	929,837	940,898	923,841	997,297	1,035,729	1,032,322	1,025,361	1,080,947	1,096,002	1,091,090				
Cash, End of Month	1,004,646	929,837	940,898	923,841	997,297	1,035,729	1,032,322	1,025,361	1,080,947	1,096,002	1,091,090	1,088,678				

North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

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Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	73,394	73,394	132,108	132,108	132,108	132,108	132,108	132,108	132,108	132,108	132,108	132,108	132,108	1,467,871	1,400,727	67,144
8012	Education Protection Account	-	-	-	8,172	-	-	8,172	-	-	8,172	-	-	8,172	8,172	32,686	32,686	-
8096	In Lieu of Property Taxes	-	44,777	89,555	59,703	59,703	59,703	59,703	104,481	52,240	52,240	52,240	52,240	52,240	52,240	746,291	746,291	-
		-	118,171	162,948	199,983	191,812	199,983	191,812	236,589	192,520	184,349	184,349	184,349	192,520	192,520	2,246,848	2,179,704	67,144

Federal Revenue

8181	Special Education - Entitlement	-	1,062	1,062	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	21,246	21,246	-
8290	Title I, Part A - Basic Low Income	-	-	8,151	-	-	8,151	-	-	8,151	-	-	-	8,151	8,151	32,602	32,602	-
8291	Title II, Part A - Teacher Quality	-	-	1,187	-	-	1,187	-	-	1,187	-	-	-	1,187	1,187	4,749	4,749	-
8294	Title V, Part B - PCSG	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	2,500	10,000	10,000	-
		-	1,062	12,900	1,912	1,912	13,750	1,912	1,912	13,750	1,912	1,912	4,412	11,250	11,250	68,597	68,597	-

Other State Revenue

8311	State Special Education	-	7,326	7,326	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	13,186	146,513	146,513	-
8550	Mandated Cost	-	-	-	-	-	5,944	-	-	-	-	-	-	270	270	6,214	5,944	270
8560	State Lottery	-	-	-	-	-	-	9,834	-	-	9,834	-	-	19,668	19,668	39,337	39,337	-
8599	Other State Revenue	-	-	-	-	58,185	-	-	-	22,379	-	-	-	8,952	8,952	89,516	112,156	(22,641)
		-	7,326	7,326	13,186	71,371	19,131	23,020	13,186	13,186	45,399	13,186	13,186	42,076	42,076	281,580	303,951	(22,370)

Other Local Revenue

8660	Interest Revenue	10	10	10	10	10	10	10	10	10	10	10	10	10	10	122	122	-
		10	10	10	10	10	10	10	10	10	10	10	10	10	10	122	122	-

Total Revenue

		10	126,569	183,184	215,092	265,105	224,702	224,926	206,920	263,535	239,842	199,457	201,957	245,846	245,846	2,597,146	2,552,373	44,773
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Expenses

Certificated Salaries

1100	Teachers' Salaries	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	58,159	697,909	684,225	(13,684)
1175	Teachers' Extra Duty/Stipends	-	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	18,844	207,281	203,217	(4,064)
1200	Pupil Support Salaries	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	6,282	75,381	73,903	(1,478)
1300	Administrators' Salaries	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	96,323	94,434	(1,889)
		72,468	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	91,311	1,076,894	1,055,778	(21,116)

Classified Salaries

2100	Instructional Salaries	358	358	358	358	358	358	358	358	358	358	358	358	358	859	5,156	5,055	(101)
2300	Classified Administrators' Salaries	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	2,476	14,855	14,564	(291)
2400	Clerical and Office Staff Salaries	319	319	319	319	319	319	319	319	319	319	319	319	319	766	4,593	4,503	(90)
		1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	4,101	24,604	24,122	(482)

Benefits

3101	STRS	13,841	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	-	205,687	201,654	(4,033)
3301	OASDI	106	106	106	106	106	106	106	106	106	106	106	106	106	-	1,271	1,246	(25)
3311	Medicare	1,076	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	-	15,912	15,600	(312)
3401	Health and Welfare	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	-	123,131	120,717	(2,414)
3501	State Unemployment	3,248	3,248	3,248	3,248	3,248	3,248	16,239	12,991	6,496	3,248	3,248	3,248	3,248	-	64,955	63,729	(1,226)
3601	Workers' Compensation	1,038	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	-	15,364	15,062	(301)
3901	Other Benefits	593	744	744	744	744	744	744	744	744	744	744	744	744	-	8,774	8,602	(172)
		30,163	34,450	34,450	34,450	34,450	34,450	47,441	44,193	37,698	34,450	34,450	34,450	34,450	-	435,094	426,611	(8,483)

Books and Supplies

4100	Textbooks and Core Curricula Mat	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	-	18,935	18,564	(371)
4200	Books and Other Reference Mater	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	21,536	-	258,435	253,368	(5,067)
4302	School Supplies	-	311	495	59	196	-	-	99	97	156	156	156	156	46,341	48,066	47,124	(942)
4305	Software	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	-	158,973	155,856	(3,117)
4310	Office Expense	321	321	321	321	321	321	321	321	321	321	321	321	321	-	3,849	3,774	(75)
4311	Business Meals	17	17	17	17	17	17	17	17	17	17	17	17	17	-	208	204	(4)
4400	Noncapitalized Equipment	-	199	316	38	125	-	-	63	62	100	100	100	100	29,590	30,692	30,090	(602)
		36,700	37,209	37,511	36,797	37,022	36,700	36,700	36,863	36,858	36,956	36,956	36,956	36,956	75,931	519,160	508,980	(10,180)

North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 163.43



Subagreement Services

5102	Special Education	11,410	11,410	11,410	11,410	11,410	11,410	11,410	11,410	11,410	11,410	11,410	-
5103	Substitute Teacher	303	303	303	303	303	303	303	303	303	303	303	-
5106	Other Educational Consultants	-	168	268	32	106	-	54	52	85	85	85	25,076
5107	Instructional Services	416	416	416	416	416	416	416	416	416	416	416	-

Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals
12,129	12,298	12,397	12,161	12,236	12,129	12,129	12,183	12,182	12,214	12,214	12,214	25,076

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
136,917	134,232	(2,685)
3,641	3,570	(71)
26,010	25,500	(510)
4,994	4,896	(98)
171,562	168,198	(3,364)

Operations and Housekeeping

5201	Auto and Travel	9	9	9	9	9	9	9	9	9	9	-
5300	Dues & Memberships	468	468	468	468	468	468	468	468	468	468	-
5400	Insurance	269	269	269	269	269	269	269	269	269	269	-
5502	Janitorial Services	35	35	35	35	35	35	35	35	35	35	-
5900	Communications	43	43	43	43	43	43	43	43	43	43	-
5901	Postage and Shipping	442	442	442	442	442	442	442	442	442	442	-

1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	-
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104	102	(2)
5,618	5,508	(110)
3,225	3,162	(63)
416	408	(8)
520	510	(10)
5,306	5,202	(104)
15,190	14,892	(298)

Facilities, Repairs and Other Leases

5601	Rent	468	468	468	468	468	468	468	468	468	468	-
5602	Additional Rent	69	69	69	69	69	69	69	69	69	69	-
5603	Equipment Leases	425	425	425	425	425	425	425	425	425	425	-
5604	Other Leases	9	9	9	9	9	9	9	9	9	9	-
5610	Repairs and Maintenance	17	17	17	17	17	17	17	17	17	17	-

988	988	988	988	988	988	988	988	988	988	988	988	-
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5,618	5,508	(110)
832	816	(16)
5,098	4,998	(100)
104	102	(2)
208	204	(4)
11,861	11,628	(233)

Professional/Consulting Services

5801	IT	6,581	6,581	6,581	6,581	6,581	6,581	6,581	6,581	6,581	6,581	-
5802	Audit & Taxes	-	-	-	1,873	1,873	1,873	-	-	-	-	-
5803	Legal	321	321	321	321	321	321	321	321	321	321	-
5804	Professional Development	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	-
5805	General Consulting	5,818	5,818	5,818	5,818	5,818	5,818	5,818	5,818	5,818	5,818	-
5806	Special Activities/Field Trips	-	-	-	-	-	-	0	0	0	-	-
5807	Bank Charges	26	26	26	26	26	26	26	26	26	26	-
5808	Printing	9	9	9	9	9	9	9	9	9	9	-
5809	Other taxes and fees	659	659	659	659	659	659	659	659	659	659	-
5811	Management Fee	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	-
5812	District Oversight Fee	-	1,182	1,629	2,000	1,918	1,918	2,366	1,925	1,843	1,843	1,925
5815	Public Relations/Recruitment	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	-

21,577	22,759	23,206	25,450	25,368	25,368	23,577	23,495	23,943	23,502	23,420	23,420	1,925
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78,966	77,418	(1,548)
5,618	5,508	(110)
3,849	3,774	(75)
22,473	22,032	(441)
69,811	68,442	(1,369)
0	0	(0)
312	306	(6)
104	102	(2)
7,907	7,752	(155)
51,988	50,969	(1,019)
22,468	21,797	(671)
23,513	23,052	(461)
287,011	281,152	(5,859)

Depreciation

-	-	-	-	-	-	-	-	-	-	-	-	-
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Interest

-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Expenses

177,000	201,990	202,839	204,132	204,349	203,921	215,121	212,008	205,955	202,397	202,315	202,315	107,033
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2,541,374	2,491,361	(50,014)
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Monthly Surplus (Deficit)

(176,990)	(75,421)	(19,654)	10,960	60,756	20,781	9,804	(5,088)	57,581	37,445	(2,858)	(358)	138,813
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55,772	61,012	(5,240)
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North Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 163.43



Cash Flow Adjustments

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(176,990)	(75,421)	(19,654)	10,960	60,756	20,781	9,804	(5,088)	57,581	37,445	(2,858)	(358)	138,813	55,772
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	186,477	-	19,668	-	-	-	35,652	-	-	-	-	-	(245,846)	(4,049)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(104,912)	-	-	-	-	-	-	-	-	-	-	-	107,033	2,121
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(20,336)	-	-	(20,336)	-	-	(20,336)	-	-	(142,352)	(203,360)
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	(95,424)	(75,421)	14	(9,376)	60,756	20,781	25,120	(5,088)	57,581	17,109	(2,858)	(358)		
Cash, Beginning of Month	1,088,678	993,254	917,833	917,847	908,471	969,227	990,008	1,015,128	1,010,040	1,067,621	1,084,730	1,081,873		
Cash, End of Month	993,254	917,833	917,847	908,471	969,227	990,008	1,015,128	1,010,040	1,067,621	1,084,730	1,081,873	1,081,515		

Monterey Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	571	571	571
Average Daily Attendance	560.02	560.02	560.02
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 3,399,520	\$ 3,622,413	\$ 3,845,833
8012 Education Protection Account	112,004	112,004	112,004
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	3,518,552	3,518,552	3,518,552
	7,030,076	7,252,969	7,476,389
Federal Revenue			
8181 Special Education - Entitlement	72,803	72,803	72,803
8290 Title I, Part A - Basic Low Income	45,923	45,923	45,923
8291 Title II, Part A - Teacher Quality	9,763	9,763	9,763
	128,489	128,489	128,489
Other State Revenue			
8311 State Special Education	502,053	502,053	502,053
8550 Mandated Cost	20,752	20,597	20,748
8560 State Lottery	139,445	139,445	139,445
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	237,612	213,263	167,171
	899,863	875,359	829,418
Other Local Revenue			
8660 Interest Revenue	10,286	10,286	10,286
	10,286	10,286	10,286
Total Revenue	\$ 8,068,713	\$ 8,267,103	\$ 8,444,581
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	2,365,482	2,412,792	2,461,048
1175 Teachers' Extra Duty/Stipends	702,557	716,608	730,940
1200 Pupil Support Salaries	255,494	260,604	265,816
1300 Administrators' Salaries	326,475	333,004	339,664
	3,650,007	3,723,007	3,797,467
Classified Salaries			
2100 Instructional Salaries	17,476	17,825	18,182
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	50,349	51,356	52,383
2400 Clerical and Office Staff Salaries	15,567	15,879	16,196
	83,392	85,060	86,761
Benefits			
3101 STRS	697,151	711,094	725,316
3301 OASDI	3,591	4,395	4,483
3311 Medicare	53,732	55,011	56,112
3401 Health and Welfare	417,340	425,686	434,200
3501 State Unemployment	204,261	207,787	211,358
3601 Workers' Compensation	51,879	53,114	54,177
3901 Other Benefits	29,628	30,334	30,940
	1,457,582	1,487,422	1,516,585
Books and Supplies			
4100 Textbooks and Core Curricula	61,600	62,832	64,089
4200 Books and Other Materials	417,600	425,952	434,471
4302 School Supplies	39,500	40,290	41,096
4305 Software	498,900	508,878	519,056
4310 Office Expense	14,200	14,484	14,774
4311 Business Meals	4,200	4,284	4,370
4400 Noncapitalized Equipment	175,000	178,500	182,070
	1,211,000	1,235,220	1,259,924

Monterey Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Subagreement Services			
5102 Special Education	464,100	473,382	482,850
5103 Substitute Teacher	12,400	12,648	12,901
5106 Other Educational Consultants	69,100	70,482	71,892
5107 Instructional Services	26,300	26,826	27,363
	571,900	583,338	595,005
Operations and Housekeeping			
5201 Auto and Travel	400	408	416
5300 Dues & Memberships	14,400	14,688	14,982
5400 Insurance	10,600	10,812	11,028
5501 Utilities	600	612	624
5502 Janitorial Services	1,400	1,428	1,457
5900 Communications	1,700	1,734	1,769
5901 Postage and Shipping	15,900	16,218	16,542
	45,000	45,900	46,818
Facilities, Repairs and Other Leases			
5601 Rent	10,500	10,710	10,924
5602 Additional Rent	1,900	1,938	1,977
5603 Equipment Leases	300	306	312
5604 Other Leases	500	510	520
5610 Repairs and Maintenance	300	306	312
	13,500	13,770	14,045
Professional/Consulting Services			
5801 IT	224,800	229,296	233,882
5802 Audit & Taxes	22,400	22,848	23,305
5803 Legal	10,000	10,200	10,404
5804 Professional Development	76,800	78,336	79,903
5805 General Consulting	193,400	197,268	201,213
5807 Bank Charges	100	102	104
5808 Printing	200	204	208
5809 Other taxes and fees	21,800	22,236	22,681
5810 Payroll Service Fee	-	-	-
5811 Management Fee	161,374	164,602	167,894
5812 District Oversight Fee	70,301	72,530	74,764
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	76,800	78,336	79,903
	857,975	875,957	894,260
Depreciation	-	-	-
Interest	-	-	-
Total Expenses	\$ 7,890,356	\$ 8,049,675	\$ 8,210,867
Surplus (Deficit)	\$ 178,357	\$ 217,429	\$ 233,715
	2%	3%	3%
Fund Balance, Beginning of Year	\$ 1,491,881	\$ 1,670,238	\$ 1,887,667
Fund Balance, End of Year	\$ 1,670,238	\$ 1,887,667	\$ 2,121,381
	21.2%	23.5%	25.8%

Monterey Bay FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(297,415)	(253,011)	(246,562)
Cash Flows From Operating Activities	-	-	-
Depreciation/Amortization	-	-	-
Public Funding Receivables	1,436,412	756,655	757,024
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	(561,995)	(280,882)	(286,584)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(157,208)	(138,947)	(104,377)
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	419,793	83,815	119,501
Cash, Beginning of Year	2,236,255	2,656,048	2,739,863
Cash, End of Year	\$ 2,656,048	\$ 2,739,863	\$ 2,859,364

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 560.02



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 560.02																	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	-	169,973	169,973	305,952	305,952	305,952	305,952	305,952	305,961	305,961	305,961	305,961	305,966	3,399,520	3,399,520	-
8012	Education Protection Account	-	-	28,001	-	-	28,001	-	-	28,001	-	-	-	28,001	112,004	112,004	-
8096	In Lieu of Property Taxes	-	211,110	422,220	281,480	281,480	281,480	281,480	281,480	492,607	246,303	246,303	246,303	246,303	3,518,552	3,518,552	-
		-	381,084	620,195	587,432	587,432	615,434	587,432	587,432	826,569	552,265	552,265	552,265	580,271	7,030,076	7,030,076	-
Federal Revenue																	
8181	Special Education - Entitlement	-	3,640	3,640	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	72,803	72,803	-
8290	Title I, Part A - Basic Low Income	-	-	11,481	-	-	34,442	-	-	-	-	-	-	-	45,923	45,923	-
8291	Title II, Part A - Teacher Quality	-	-	2,441	-	-	7,322	-	-	-	-	-	-	-	9,763	9,763	-
		-	3,640	17,562	6,552	6,552	48,317	6,552	6,552	6,552	6,552	6,552	6,552	6,552	128,489	128,489	-
Other State Revenue																	
8311	State Special Education	-	25,102	25,102	45,184	45,184	45,184	45,184	45,184	45,186	45,186	45,186	45,186	45,186	502,053	502,053	-
8550	Mandated Cost	-	-	-	-	-	20,752	-	-	-	-	-	-	-	20,752	20,752	-
8560	State Lottery	-	-	-	-	-	-	34,861	-	-	34,861	-	-	-	139,445	139,445	-
8599	Other State Revenue	-	1,400	1,400	54,923	2,520	2,520	54,923	2,520	2,520	54,923	2,520	2,520	54,923	237,612	237,612	-
		-	26,502	26,502	100,107	47,704	68,456	134,968	47,704	47,706	134,969	47,706	47,706	169,832	899,863	899,863	-
Other Local Revenue																	
8660	Interest Revenue	857	857	857	857	857	857	857	857	857	857	857	857	-	10,286	10,286	-
		857	857	857	857	857	857	857	857	857	857	857	857	-	10,286	10,286	-
Total Revenue		857	412,083	665,116	694,949	642,546	733,064	729,810	642,546	881,684	694,643	607,380	607,380	756,655	8,068,713	8,068,713	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	197,124	197,124	197,124	197,124	197,124	197,124	197,124	197,124	197,124	197,124	197,124	197,124	-	2,365,482	2,365,482	-
1175	Teachers' Extra Duty/Stipends	-	63,869	63,869	63,869	63,869	63,869	63,869	63,869	63,869	63,869	63,869	63,869	-	702,557	702,557	-
1200	Pupil Support Salaries	21,291	21,291	21,291	21,291	21,291	21,291	21,291	21,291	21,291	21,291	21,291	21,291	-	255,494	255,494	-
1300	Administrators' Salaries	27,206	27,206	27,206	27,206	27,206	27,206	27,206	27,206	27,206	27,206	27,206	27,206	-	326,475	326,475	-
		245,621	309,490	309,490	309,490	309,490	309,490	309,490	309,490	309,490	309,490	309,490	309,490	-	3,650,007	3,650,007	-
Classified Salaries																	
2100	Instructional Salaries	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	2,913	17,476	17,476	-
2300	Classified Administrators' Salaries	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	8,391	50,349	50,349	-
2400	Clerical and Office Staff Salaries	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	2,595	15,567	15,567	-
		5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	13,899	83,392	83,392	-
Benefits																	
3101	STRS	46,914	59,113	59,113	59,113	59,113	59,113	59,113	59,113	59,113	59,113	59,113	59,113	-	697,151	697,151	-
3301	OASDI	299	299	299	299	299	299	299	299	299	299	299	299	-	3,591	3,591	-
3311	Medicare	3,632	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	-	53,732	53,732	-
3401	Health and Welfare	34,778	34,778	34,778	34,778	34,778	34,778	34,778	34,778	34,778	34,778	34,778	34,778	-	417,340	417,340	-
3501	State Unemployment	10,213	10,213	10,213	10,213	10,213	10,213	51,065	40,852	20,426	10,213	10,213	10,213	-	204,261	204,261	-
3601	Workers' Compensation	3,507	4,397	4,397	4,397	4,397	4,397	4,397	4,397	4,397	4,397	4,397	4,397	-	51,879	51,879	-
3901	Other Benefits	2,003	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	-	29,628	29,628	-
		101,345	115,867	115,867	115,867	115,867	115,867	156,719	146,506	126,080	115,867	115,867	115,867	-	1,457,582	1,457,582	-

[illegible]

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 560.02



Cash Flow Adjustments

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(545,490)	(220,552)	27,670	56,097	1,887	94,706	58,346	(20,076)	237,134	62,463	(24,800)	(24,800)	475,773
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	1,302,973	-	-	138,227	-	-	(4,788)	-	-	-	-	-	(756,655)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(561,995)	-	-	-	-	-	-	-	-	-	-	-	280,882
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(52,403)	-	-	(52,403)	-	-	(52,403)	-	-	(366,819)
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	195,488	(220,552)	27,670	141,921	1,887	94,706	1,155	(20,076)	237,134	10,061	(24,800)	(24,800)	
Cash, Beginning of Month	2,236,255	2,431,743	2,211,191	2,238,861	2,380,782	2,382,670	2,477,376	2,478,531	2,458,454	2,695,588	2,705,649	2,680,848	
Cash, End of Month	2,431,743	2,211,191	2,238,861	2,380,782	2,382,670	2,477,376	2,478,531	2,458,454	2,695,588	2,705,649	2,680,848	2,656,048	

Annual Budget
178,357
-
679,757
-
(281,113)
-
(524,027)
-
-
-

Original Budget Total	Favorable / (Unfav.)
Cert.	Instr.
67.4%	83.9%
2,213,386	313,336

Pupil:Teacher Ratio
20.49

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 560.02



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	181,121	181,121	326,017	326,017	326,017	326,017	326,017	326,017	326,017	326,017	326,017	326,017	326,017
8012	Education Protection Account	-	-	-	28,001	-	-	28,001	-	-	28,001	-	-	28,001	-
8096	In Lieu of Property Taxes	-	211,113	422,226	281,484	281,484	281,484	281,484	492,597	246,299	246,299	246,299	246,299	246,299	246,299
		-	392,234	603,347	635,502	607,501	607,501	635,502	607,501	818,614	600,317	572,316	572,316	600,317	600,317

Federal Revenue

8181	Special Education - Entitlement	-	3,640	3,640	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552
8290	Title I, Part A - Basic Low Income	-	-	11,481	-	-	11,481	-	-	11,481	-	-	-	11,481	-
8291	Title II, Part A - Teacher Quality	-	-	2,441	-	-	2,441	-	-	2,441	-	-	-	2,441	-
		-	3,640	17,562	6,552	6,552	20,474	6,552	6,552	20,474	6,552	6,552	6,552	20,474	20,474

Other State Revenue

8311	State Special Education	-	25,103	25,103	45,185	45,185	45,185	45,185	45,185	45,185	45,185	45,185	45,185	45,185	45,185
8550	Mandated Cost	-	-	-	-	-	20,597	-	-	-	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	-	-	-	34,861	-	-	-	69,723	-
8599	Other State Revenue	-	-	-	-	138,621	-	-	-	53,316	-	-	-	21,326	-
		-	25,103	25,103	45,185	183,806	65,782	80,046	45,185	45,185	133,362	45,185	45,185	136,234	136,234

Other Local Revenue

8660	Interest Revenue	857	857	857	857	857	857	857	857	857	857	857	857	857	-
		857	857	857	857	857	857	857	857	857	857	857	857	857	-

Total Revenue

857	421,834	646,868	688,097	798,717	694,614	722,958	660,096	885,130	741,088	624,910	624,910	757,024	757,024	757,024	757,024
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Expenses

Certificated Salaries

1100	Teachers' Salaries	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	201,066	-
1175	Teachers' Extra Duty/Stipends	-	65,146	65,146	65,146	65,146	65,146	65,146	65,146	65,146	65,146	65,146	65,146	65,146	-
1200	Pupil Support Salaries	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	21,717	-
1300	Administrators' Salaries	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	27,750	-
		250,533	315,679	315,679	315,679	315,679	315,679	315,679	315,679	315,679	315,679	315,679	315,679	315,679	-

Classified Salaries

2100	Instructional Salaries	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	2,971
2300	Classified Administrators' Salaries	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	8,559
2400	Clerical and Office Staff Salaries	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	2,646
		5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	14,177

Benefits

3101	STRS	47,852	60,295	60,295	60,295	60,295	60,295	60,295	60,295	60,295	60,295	60,295	60,295	60,295	-
3301	OASDI	366	366	366	366	366	366	366	366	366	366	366	366	366	-
3311	Medicare	3,718	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	-
3401	Health and Welfare	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	35,474	-
3501	State Unemployment	10,389	10,389	10,389	10,389	10,389	10,389	51,947	41,557	20,779	10,389	10,389	10,389	10,389	-
3601	Workers' Compensation	3,590	4,502	4,502	4,502	4,502	4,502	4,502	4,502	4,502	4,502	4,502	4,502	4,502	-
3901	Other Benefits	2,050	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	2,571	-
		103,440	118,261	118,261	118,261	118,261	118,261	159,818	149,429	128,650	118,261	118,261	118,261	118,261	-

Books and Supplies

4100	Textbooks and Core Curricula Mat	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	-
4200	Books and Other Reference Mater	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	35,496	-
4302	School Supplies	-	581	924	110	367	-	-	195	190	273	273	273	273	37,105
4305	Software	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	42,407	-
4310	Office Expense	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	-
4311	Business Meals	357	357	357	357	357	357	357	357	357	357	357	357	357	-
4400	Noncapitalized Equipment	-	2,573	4,096	487	1,625	-	-	864	840	1,209	1,209	1,209	164,389	-
		84,703	87,856	89,723	85,300	86,694	84,703	84,703	85,761	85,732	86,184	86,184	86,184	86,184	201,494

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
ADA = 560.02	ADA = 560.02	
3,622,413	3,399,520	222,893
112,004	112,004	-
3,518,552	3,518,552	-
7,252,969	7,030,076	222,893
72,803	72,803	-
45,923	45,923	-
9,763	9,763	-
128,489	128,489	-
502,053	502,053	-
20,597	20,752	(155)
139,445	139,445	-
213,263	237,612	(24,349)
875,359	899,863	(24,503)
10,286	10,286	-
10,286	10,286	-
8,267,103	8,068,713	198,390
2,412,792	2,365,482	(47,310)
716,608	702,557	(14,051)
260,604	255,494	(5,110)
333,004	326,475	(6,529)
3,723,007	3,650,007	(73,000)
17,825	17,476	(350)
51,356	50,349	(1,007)
15,879	15,567	(311)
85,060	83,392	(1,668)
711,094	697,151	(13,943)
4,395	3,591	(804)
55,011	53,732	(1,279)
425,686	417,340	(8,347)
207,787	204,261	(3,526)
53,114	51,879	(1,235)
30,334	29,628	(705)
1,487,422	1,457,582	(29,840)
62,832	61,600	(1,232)
425,952	417,600	(8,352)
40,290	39,500	(790)
508,878	498,900	(9,978)
14,484	14,200	(284)
4,284	4,200	(84)
178,500	175,000	(3,500)
1,235,220	1,211,000	(24,220)

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 560.02



Subagreement Services

5102	Special Education	39,449	39,449	39,449	39,449	39,449	39,449	39,449	39,449	39,449	39,449	39,449	-
5103	Substitute Teacher	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	-
5106	Other Educational Consultants	-	1,016	1,617	192	641	-	341	332	477	477	477	64,910
5107	Instructional Services	2,236	2,236	2,236	2,236	2,236	2,236	2,236	2,236	2,236	2,236	2,236	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
42,738	43,754	44,355	42,930	43,379	42,738	42,738	43,079	43,070	43,215	43,215	43,215	64,910

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
473,382	464,100	(9,282)
12,648	12,400	(248)
70,482	69,100	(1,382)
26,826	26,300	(526)
583,338	571,900	(11,438)

Operations and Housekeeping

5201	Auto and Travel	34	34	34	34	34	34	34	34	34	34	34	-
5300	Dues & Memberships	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	-
5400	Insurance	901	901	901	901	901	901	901	901	901	901	901	-
5501	Utilities	51	51	51	51	51	51	51	51	51	51	51	-
5502	Janitorial Services	119	119	119	119	119	119	119	119	119	119	119	-
5900	Communications	145	145	145	145	145	145	145	145	145	145	145	-
5901	Postage and Shipping	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	-

3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	-
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408	400	(8)
14,688	14,400	(288)
10,812	10,600	(212)
612	600	(12)
1,428	1,400	(28)
1,734	1,700	(34)
16,218	15,900	(318)
45,900	45,000	(900)

Facilities, Repairs and Other Leases

5601	Rent	893	893	893	893	893	893	893	893	893	893	893	-
5602	Additional Rent	162	162	162	162	162	162	162	162	162	162	162	-
5603	Equipment Leases	26	26	26	26	26	26	26	26	26	26	26	-
5604	Other Leases	43	43	43	43	43	43	43	43	43	43	43	-
5610	Repairs and Maintenance	26	26	26	26	26	26	26	26	26	26	26	-

1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	-
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10,710	10,500	(210)
1,938	1,900	(38)
306	300	(6)
510	500	(10)
306	300	(6)
13,770	13,500	(270)

Professional/Consulting Services

5801	IT	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	-
5802	Audit & Taxes	-	-	-	7,616	7,616	7,616	-	-	-	-	-	-
5803	Legal	850	850	850	850	850	850	850	850	850	850	850	-
5804	Professional Development	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	-
5805	General Consulting	16,439	16,439	16,439	16,439	16,439	16,439	16,439	16,439	16,439	16,439	16,439	-
5807	Bank Charges	9	9	9	9	9	9	9	9	9	9	9	-
5808	Printing	17	17	17	17	17	17	17	17	17	17	17	-
5809	Other taxes and fees	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	-
5811	Management Fee	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	-
5812	District Oversight Fee	-	3,922	6,033	6,355	6,075	6,075	6,355	6,075	8,186	6,003	5,723	6,003
5815	Public Relations/Recruitment	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	6,528	-

65,048	68,971	71,082	79,019	78,739	78,739	71,403	71,123	73,234	71,051	70,771	70,771	6,003
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229,296	224,800	(4,496)
22,848	22,400	(448)
10,200	10,000	(200)
78,336	76,800	(1,536)
197,268	193,400	(3,868)
102	100	(2)
204	200	(4)
22,236	21,800	(436)
164,602	161,374	(3,227)
72,530	70,301	(2,229)
78,336	76,800	(1,536)
875,957	857,975	(17,982)

Depreciation

-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Interest

-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Expenses

557,342	645,400	649,979	652,069	653,632	650,999	685,221	675,951	657,245	645,271	644,991	644,991	286,584
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8,049,675	7,890,356	(159,318)
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Monthly Surplus (Deficit)

(556,485)	(223,566)	(3,111)	36,028	145,084	43,615	37,737	(15,856)	227,885	95,818	(20,080)	(20,080)	470,440
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217,429	178,357	39,071
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Monterey Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

Revised 5/29/24

ADA = 560.02



Cash Flow Adjustments

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(556,485)	(223,566)	(3,111)	36,028	145,084	43,615	37,737	(15,856)	227,885	95,818	(20,080)	(20,080)	470,440	217,429
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	580,271	-	54,923	-	-	69,724	51,738	-	-	-	-	-	(757,024)	(369)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(280,882)	-	-	-	-	-	-	-	-	-	-	-	286,584	5,702
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(46,316)	-	-	(46,316)	-	-	(46,316)	-	-	(324,209)	(463,155)
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	(257,096)	(223,566)	51,812	(10,288)	145,084	113,339	43,160	(15,856)	227,885	49,502	(20,080)	(20,080)		
Cash, Beginning of Month	2,656,048	2,398,952	2,175,385	2,227,197	2,216,909	2,361,994	2,475,333	2,518,492	2,502,637	2,730,522	2,780,024	2,759,943		
Cash, End of Month	2,398,952	2,175,385	2,227,197	2,216,909	2,361,994	2,475,333	2,518,492	2,502,637	2,730,522	2,780,024	2,759,943	2,739,863		

Revised 5/29/24

ADA = 560.02

[illegible]

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 560.02



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	40,237	40,237	40,237	40,237	40,237	40,237	40,237	40,237	40,237	40,237	40,237	40,237	-	482,850	473,382	(9,468)
5103 Substitute Teacher	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	-	12,901	12,648	(253)
5106 Other Educational Consultants	-	1,036	1,650	196	654	-	-	348	338	487	487	487	66,208	71,892	70,482	(1,410)
5107 Instructional Services	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	-	27,363	26,826	(537)
	43,593	44,629	45,242	43,789	44,247	43,593	43,593	43,941	43,931	44,080	44,080	44,080	66,208	595,005	583,338	(11,667)
Operations and Housekeeping																
5201 Auto and Travel	35	35	35	35	35	35	35	35	35	35	35	35	-	416	408	(8)
5300 Dues & Memberships	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	-	14,982	14,688	(294)
5400 Insurance	919	919	919	919	919	919	919	919	919	919	919	919	-	11,028	10,812	(216)
5501 Utilities	52	52	52	52	52	52	52	52	52	52	52	52	-	624	612	(12)
5502 Janitorial Services	121	121	121	121	121	121	121	121	121	121	121	121	-	1,457	1,428	(29)
5900 Communications	147	147	147	147	147	147	147	147	147	147	147	147	-	1,769	1,734	(35)
5901 Postage and Shipping	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	-	16,542	16,218	(324)
	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	-	46,818	45,900	(918)
Facilities, Repairs and Other Leases																
5601 Rent	910	910	910	910	910	910	910	910	910	910	910	910	-	10,924	10,710	(214)
5602 Additional Rent	165	165	165	165	165	165	165	165	165	165	165	165	-	1,977	1,938	(39)
5603 Equipment Leases	26	26	26	26	26	26	26	26	26	26	26	26	-	312	306	(6)
5604 Other Leases	43	43	43	43	43	43	43	43	43	43	43	43	-	520	510	(10)
5610 Repairs and Maintenance	26	26	26	26	26	26	26	26	26	26	26	26	-	312	306	(6)
	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	-	14,045	13,770	(275)
Professional/Consulting Services																
5801 IT	19,490	19,490	19,490	19,490	19,490	19,490	19,490	19,490	19,490	19,490	19,490	19,490	-	233,882	229,296	(4,586)
5802 Audit & Taxes	-	-	-	7,768	7,768	7,768	-	-	-	-	-	-	-	23,305	22,848	(457)
5803 Legal	867	867	867	867	867	867	867	867	867	867	867	867	-	10,404	10,200	(204)
5804 Professional Development	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	-	79,903	78,336	(1,567)
5805 General Consulting	16,768	16,768	16,768	16,768	16,768	16,768	16,768	16,768	16,768	16,768	16,768	16,768	-	201,213	197,268	(3,945)
5807 Bank Charges	9	9	9	9	9	9	9	9	9	9	9	9	-	104	102	(2)
5808 Printing	17	17	17	17	17	17	17	17	17	17	17	17	-	208	204	(4)
5809 Other taxes and fees	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	-	22,681	22,236	(445)
5811 Management Fee	13,991	13,991	13,991	13,991	13,991	13,991	13,991	13,991	13,991	13,991	13,991	13,991	-	167,894	164,602	(3,292)
5812 District Oversight Fee	-	4,034	6,145	6,556	6,276	6,276	6,556	6,276	8,387	6,204	5,924	5,924	6,204	74,764	72,530	(2,234)
5815 Public Relations/Recruitment	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659	-	79,903	78,336	(1,567)
	66,349	70,383	72,494	80,674	80,394	80,394	72,905	72,625	74,737	72,554	72,274	72,274	6,204	894,260	875,957	(18,303)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	568,459	658,312	662,941	665,155	666,755	664,070	698,853	689,433	670,369	658,228	657,948	657,948	292,397	8,210,867	8,049,675	(161,192)
Monthly Surplus (Deficit)	(567,602)	(225,308)	(4,901)	43,049	122,109	50,653	44,213	(9,229)	234,869	91,445	(12,930)	(12,930)	480,277	233,715	217,429	16,286

Monterey Bay FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 560.02



Cash Flow Adjustments

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast
Monthly Surplus (Deficit)	(567,602)	(225,308)	(4,901)	43,049	122,109	50,653	44,213	(9,229)	234,869	91,445	(12,930)	(12,930)	480,277	233,715
Cash flows from operating activities														
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	600,317	-	69,723	-	-	-	86,985	-	-	-	-	-	(772,674)	(15,649)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(286,584)	-	-	-	-	-	-	-	-	-	-	-	292,397	5,813
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(34,792)	-	-	(34,792)	-	-	(34,792)	-	-	(243,547)	(347,924)
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	(253,870)	(225,308)	64,821	8,257	122,109	50,653	96,405	(9,229)	234,869	56,653	(12,930)	(12,930)		
Cash, Beginning of Month	2,739,863	2,485,993	2,260,686	2,325,507	2,333,764	2,455,873	2,506,526	2,602,931	2,593,702	2,828,571	2,885,223	2,872,294		
Cash, End of Month	2,485,993	2,260,686	2,325,507	2,333,764	2,455,873	2,506,526	2,602,931	2,593,702	2,828,571	2,885,223	2,872,294	2,859,364		

Central Coast FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Assumptions			
LCFF COLA	1.07%	2.93%	3.08%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	140	140	140
Average Daily Attendance	137.47	137.47	137.47
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 876,343	\$ 933,636	\$ 989,236
8012 Education Protection Account	27,493	27,493	27,493
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	843,821	843,821	843,821
	1,747,657	1,804,950	1,860,550
Federal Revenue			
8181 Special Education - Entitlement	17,871	17,871	17,871
8290 Title I, Part A - Basic Low Income	14,751	14,751	14,751
8291 Title II, Part A - Teacher Quality	2,946	2,946	2,946
8296 Other Federal Revenue	-	-	-
	35,568	35,568	35,568
Other State Revenue			
8311 State Special Education	123,238	123,238	123,238
8550 Mandated Cost	5,019	4,981	5,020
8560 State Lottery	34,229	34,229	34,229
8598 Prior Year Revenue	-	-	-
8599 Other State Revenue	55,649	50,115	44,795
	218,135	212,563	207,282
Other Local Revenue			
8660 Interest Revenue	10,521	10,521	10,521
	10,521	10,521	10,521
Total Revenue	\$ 2,011,881	\$ 2,063,602	\$ 2,113,921
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	600,197	612,201	624,445
1175 Teachers' Extra Duty/Stipends	178,261	181,826	185,462
1200 Pupil Support Salaries	64,827	66,123	67,446
1300 Administrators' Salaries	82,837	84,494	86,183
	926,121	944,644	963,536
Classified Salaries			
2100 Instructional Salaries	4,434	4,523	4,613
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	12,775	13,031	13,291
2400 Clerical and Office Staff Salaries	3,950	4,029	4,110
	21,159	21,582	22,014
Benefits			
3101 STRS	176,889	180,427	184,035
3301 OASDI	911	1,115	1,137
3311 Medicare	13,633	13,958	14,237
3401 Health and Welfare	105,892	108,010	110,170
3501 State Unemployment	56,204	57,279	58,376
3601 Workers' Compensation	13,163	13,477	13,746
3901 Other Benefits	7,518	7,697	7,851
	374,211	381,962	389,553
Books and Supplies			
4100 Textbooks and Core Curricula	17,300	17,646	17,999
4200 Books and Other Materials	93,200	95,064	96,965
4302 School Supplies	3,400	3,468	3,537
4305 Software	114,900	117,198	119,542
4310 Office Expense	4,300	4,386	4,474
4311 Business Meals	1,000	1,020	1,040
4400 Noncapitalized Equipment	25,100	25,602	26,114
	259,200	264,384	269,672

Central Coast FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Subagreement Services			
5102 Special Education	91,100	92,922	94,780
5103 Substitute Teacher	5,800	5,916	6,034
5106 Other Educational Consultants	16,500	16,830	17,167
5107 Instructional Services	3,600	3,672	3,745
	117,000	119,340	121,727
Operations and Housekeeping			
5201 Auto and Travel	3,100	3,162	3,225
5300 Dues & Memberships	4,200	4,284	4,370
5400 Insurance	2,500	2,550	2,601
5501 Utilities	100	102	104
5502 Janitorial Services	300	306	312
5900 Communications	400	408	416
5901 Postage and Shipping	4,300	4,386	4,474
	14,900	15,198	15,502
Facilities, Repairs and Other Leases			
5601 Rent	2,000	2,040	2,081
5602 Additional Rent	900	918	936
5603 Equipment Leases	4,700	4,794	4,890
5604 Other Leases	100	102	104
5610 Repairs and Maintenance	100	102	104
	7,800	7,956	8,115
Professional/Consulting Services			
5801 IT	92,700	94,554	96,445
5802 Audit & Taxes	4,700	4,794	4,890
5803 Legal	2,300	2,346	2,393
5804 Professional Development	18,100	18,462	18,831
5805 General Consulting	43,400	44,268	45,153
5806 Special Activities/Field Trips	0	0	0
5807 Bank Charges	700	714	728
5808 Printing	-	-	-
5809 Other taxes and fees	6,100	6,222	6,346
5810 Payroll Service Fee	-	-	-
5811 Management Fee	48,000	48,960	49,939
5812 District Oversight Fee	17,477	18,050	18,605
5814 SPED Encroachment	-	-	-
5815 Public Relations/Recruitment	23,500	23,970	24,449
	256,977	262,340	267,781
Depreciation			
	-	-	-
Interest			
	-	-	-
Total Expenses	\$ 1,977,368	\$ 2,017,406	\$ 2,057,900
Surplus (Deficit)	\$ 34,514	\$ 46,196	\$ 56,021
	2%	2%	3%
Fund Balance, Beginning of Year	\$ 549,389	\$ 583,903	\$ 630,099
Fund Balance, End of Year	\$ 583,903	\$ 630,099	\$ 686,120
	29.5%	31.2%	33.3%

Central Coast FY24-25 Budget

Multi-Year Forecast

Revised 5/29/24



	2024-25	2025-26	2026-27
	Budget	Forecast	Forecast
Cash Flow Adjustments			
Surplus (Deficit)	(106,197)	(95,334)	(89,047)
Cash Flows From Operating Activities			
Depreciation/Amortization	-	-	-
Public Funding Receivables	482,847	187,442	189,218
Grants and Contributions Rec.	-	-	-
Due To/From Related Parties	-	-	-
Prepaid Expenses	-	-	-
Other Assets	-	-	-
Accounts Payable	(160,355)	(46,731)	(47,688)
Accrued Expenses	-	-	-
Deferred Revenue	-	-	-
Other Liabilities	(36,582)	(32,432)	(28,441)
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	179,712	12,945	24,042
Cash, Beginning of Year	952,273	1,131,986	1,144,931
Cash, End of Year	\$ 1,131,986	\$ 1,144,931	\$ 1,168,973

Central Coast FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 137.47



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																	
State Aid - Revenue Limit																ADA = 137.47	
8011	LCFF State Aid	-	43,816	43,816	78,869	78,869	78,869	78,869	78,869	78,873	78,873	78,873	78,873	78,872	876,343	876,343	-
8012	Education Protection Account	-	-	6,873	-	-	6,873	-	-	6,873	-	-	-	6,873	27,493	27,493	-
8096	In Lieu of Property Taxes	-	50,628	101,256	67,504	67,504	67,504	67,504	67,504	118,138	59,069	59,069	59,069	59,069	843,821	843,821	-
		-	94,445	151,946	146,374	146,374	153,247	146,374	146,374	203,884	137,942	137,942	137,942	144,814	1,747,657	1,747,657	-
Federal Revenue																	
8181	Special Education - Entitlement	-	894	894	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	17,871	17,871	-
8290	Title I, Part A - Basic Low Income	-	-	3,688	-	-	11,063	-	-	-	-	-	-	-	14,751	14,751	-
8291	Title II, Part A - Teacher Quality	-	-	737	-	-	2,210	-	-	-	-	-	-	-	2,946	2,946	-
		-	894	5,318	1,608	1,608	14,881	1,608	1,608	1,608	1,608	1,608	1,608	1,608	35,568	35,568	-
Other State Revenue																	
8311	State Special Education	-	6,162	6,162	11,091	11,091	11,091	11,091	11,091	11,092	11,092	11,092	11,092	11,092	123,238	123,238	-
8550	Mandated Cost	-	-	-	-	-	5,019	-	-	-	-	-	-	-	5,019	5,019	-
8560	State Lottery	-	-	-	-	-	-	8,557	-	-	8,557	-	-	17,115	34,229	34,229	-
8599	Other State Revenue	-	344	344	12,813	619	619	12,813	619	619	12,813	619	619	12,813	55,649	55,649	-
		-	6,505	6,505	23,904	11,710	16,729	32,461	11,710	11,710	32,461	11,710	11,710	41,019	218,135	218,135	-
Other Local Revenue																	
8660	Interest Revenue	877	877	877	877	877	877	877	877	877	877	877	877	-	10,521	10,521	-
		877	877	877	877	877	877	877	877	877	877	877	877	-	10,521	10,521	-
Total Revenue		877	102,720	164,646	172,762	160,569	185,734	181,320	160,569	218,080	172,889	152,137	152,137	187,442	2,011,881	2,011,881	-
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	50,016	50,016	50,016	50,016	50,016	50,016	50,016	50,016	50,016	50,016	50,016	50,016	-	600,197	600,197	-
1175	Teachers' Extra Duty/Stipends	-	16,206	16,206	16,206	16,206	16,206	16,206	16,206	16,206	16,206	16,206	16,206	-	178,261	178,261	-
1200	Pupil Support Salaries	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	-	64,827	64,827	-
1300	Administrators' Salaries	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	-	82,837	82,837	-
		62,322	78,527	78,527	78,527	78,527	78,527	78,527	78,527	78,527	78,527	78,527	78,527	-	926,121	926,121	-
Classified Salaries																	
2100	Instructional Salaries	308	308	308	308	308	308	308	308	308	308	308	308	739	4,434	4,434	-
2300	Classified Administrators' Salaries	887	887	887	887	887	887	887	887	887	887	887	887	2,129	12,775	12,775	-
2400	Clerical and Office Staff Salaries	274	274	274	274	274	274	274	274	274	274	274	274	658	3,950	3,950	-
		1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	3,527	21,159	21,159	-
Benefits																	
3101	STRS	11,903	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	-	176,889	176,889	-
3301	OASDI	76	76	76	76	76	76	76	76	76	76	76	76	-	911	911	-
3311	Medicare	922	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	-	13,633	13,633	-
3401	Health and Welfare	8,824	8,824	8,824	8,824	8,824	8,824	8,824	8,824	8,824	8,824	8,824	8,824	-	105,892	105,892	-
3501	State Unemployment	2,810	2,810	2,810	2,810	2,810	2,810	14,051	11,241	5,620	2,810	2,810	2,810	-	56,204	56,204	-
3601	Workers' Compensation	890	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	-	13,163	13,163	-
3901	Other Benefits	508	637	637	637	637	637	637	637	637	637	637	637	-	7,518	7,518	-
		25,933	29,618	29,618	29,618	29,618	29,618	40,859	38,048	32,428	29,618	29,618	29,618	-	374,211	374,211	-
Books and Supplies																	
4100	Textbooks and Core Materials	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	-	17,300	17,300	-
4200	Books and Reference Materials	7,767	7,767	7,767	7,767	7,767	7,767	7,767	7,767	7,767	7,767	7,767	7,767	-	93,200	93,200	-
4302	School Supplies	-	40	64	8	25	-	-	14	14	27	27	27	3,155	3,400	3,400	-
4305	Software	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	-	114,900	114,900	-
4310	Office Expense	358	358	358	358	358	358	358	358	358	358	358	358	-	4,300	4,300	-
4311	Business Meals	83	83	83	83	83	83	83	83	83	83	83	83	-	1,000	1,000	-
4400	Noncapitalized Equipment	-	298	474	56	188	-	-	105	102	196	196	196	23,291	25,100	25,100	-
		19,225	19,563	19,763	19,289	19,438	19,225	19,225	19,344	19,341	19,447	19,447	19,447	26,446	259,200	259,200	-

ADA = 137.47

[illegible]

Central Coast FY24-25 Budget

Monthly Cash Flow/Budget FY24-25

Revised 5/29/24

ADA = 137.47



Cash Flow Adjustments

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(137,906)	(57,431)	3,604	10,958	(1,472)	23,962	9,942	(8,186)	54,376	12,486	(8,266)	(8,266)	140,711
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	455,775	-	-	26,242	-	-	830	-	-	-	-	-	(187,442)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(160,355)	-	-	-	-	-	-	-	-	-	-	-	46,731
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	(12,194)	-	-	(12,194)	-	-	(12,194)	-	-	(85,358)
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	157,514	(57,431)	3,604	25,006	(1,472)	23,962	(1,422)	(8,186)	54,376	292	(8,266)	(8,266)	
Cash, Beginning of Month	952,273	1,109,787	1,052,357	1,055,961	1,080,967	1,079,495	1,103,457	1,102,036	1,093,850	1,148,225	1,148,517	1,140,251	
Cash, End of Month	<u>1,109,787</u>	<u>1,052,357</u>	<u>1,055,961</u>	<u>1,080,967</u>	<u>1,079,495</u>	<u>1,103,457</u>	<u>1,102,036</u>	<u>1,093,850</u>	<u>1,148,225</u>	<u>1,148,517</u>	<u>1,140,251</u>	<u>1,131,986</u>	

Annual Budget
34,514
-
295,405
-
-
(113,624)
-
-
(121,939)
-
-
-

Original Budget Total	Favorable / (Unfav.)
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Cert.	Instr.
67.5%	81.7%
553,293	33,199

Pupil:Teacher Ratio
19.82

Central Coast FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

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Revenues

State Aid - Revenue Limit

8011	LCCF State Aid	-	46,682	46,682	84,027	84,027	84,027	84,027	84,027	84,027	84,027	84,027	84,027	84,027	84,027	933,636	876,343	57,293
8012	Education Protection Account	-	-	-	6,873	-	6,873	-	6,873	-	6,873	-	6,873	-	6,873	27,493	27,493	-
8096	In Lieu of Property Taxes	-	50,629	101,258	67,506	67,506	67,506	67,506	67,506	118,135	59,067	59,067	59,067	59,067	59,067	843,821	843,821	-
		-	97,311	147,940	158,406	151,533	151,533	158,406	151,533	202,162	149,968	143,095	143,095	143,095	149,968	1,804,950	1,747,657	57,293

Federal Revenue

8181	Special Education - Entitlement	-	894	894	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	17,871	17,871	-
8290	Title I, Part A - Basic Low Income	-	-	3,688	-	-	3,688	-	3,688	-	-	-	-	-	3,688	14,751	14,751	-
8291	Title II, Part A - Teacher Quality	-	-	737	-	-	737	-	737	-	-	-	-	-	737	2,946	2,946	-
		-	894	5,318	1,608	1,608	6,033	1,608	1,608	6,033	1,608	1,608	1,608	1,608	6,033	35,568	35,568	-

Other State Revenue

8311	State Special Education	-	6,162	6,162	11,091	11,091	11,091	11,091	11,091	11,091	11,091	11,091	11,091	11,091	11,091	123,238	123,238	-
8550	Mandated Cost	-	-	-	-	-	4,981	-	-	-	-	-	-	-	-	4,981	5,019	(38)
8560	State Lottery	-	-	-	-	-	-	8,557	-	-	8,557	-	-	-	17,115	34,229	34,229	-
8599	Other State Revenue	-	-	-	-	32,575	-	-	-	-	12,529	-	-	-	5,012	50,115	55,649	(5,534)
		-	6,162	6,162	11,091	43,666	16,072	19,649	11,091	11,091	32,178	11,091	11,091	11,091	33,218	212,563	218,135	(5,572)

Other Local Revenue

8660	Interest Revenue	877	877	877	877	877	877	877	877	877	877	877	877	877	877	-	10,521	10,521	-
		877	877	877	877	877	877	877	877	877	877	877	877	877	877	-	10,521	10,521	-

Total Revenue

		877	105,243	160,297	171,983	197,684	174,514	180,540	165,109	220,163	184,631	156,671	156,671	189,218	189,218	2,063,602	2,011,881	51,721
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Expenses

Certificated Salaries

1100	Teachers' Salaries	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	51,017	-	612,201	600,197	(12,004)
1175	Teachers' Extra Duty/Stipends	-	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	16,530	-	181,826	178,261	(3,565)
1200	Pupil Support Salaries	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	5,510	-	66,123	64,827	(1,297)
1300	Administrators' Salaries	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	7,041	-	84,494	82,837	(1,657)
		63,568	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	80,098	-	944,644	926,121	(18,522)

Classified Salaries

2100	Instructional Salaries	314	314	314	314	314	314	314	314	314	314	314	314	314	754	4,523	4,434	(89)
2300	Classified Administrators' Salaries	905	905	905	905	905	905	905	905	905	905	905	905	905	2,172	13,031	12,775	(256)
2400	Clerical and Office Staff Salaries	280	280	280	280	280	280	280	280	280	280	280	280	280	671	4,029	3,950	(79)
		1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	3,597	21,582	21,159	(423)

Benefits

3101	STRS	12,142	15,299	15,299	15,299	15,299	15,299	15,299	15,299	15,299	15,299	15,299	15,299	15,299	-	180,427	176,889	(3,538)
3301	OASDI	93	93	93	93	93	93	93	93	93	93	93	93	93	-	1,115	911	(204)
3311	Medicare	943	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	-	13,958	13,633	(325)
3401	Health and Welfare	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	9,001	-	108,010	105,892	(2,118)
3501	State Unemployment	2,864	2,864	2,864	2,864	2,864	2,864	14,320	11,456	5,728	2,864	2,864	2,864	2,864	-	57,279	56,204	(1,075)
3601	Workers' Compensation	911	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	-	13,477	13,163	(313)
3901	Other Benefits	520	652	652	652	652	652	652	652	652	652	652	652	652	-	7,697	7,518	(179)
		26,474	30,234	30,234	30,234	30,234	30,234	41,690	38,826	33,098	30,234	30,234	30,234	30,234	-	381,962	374,211	(7,752)

Books and Supplies

4100	Textbooks and Core Curricula Mat	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	-	17,646	17,300	(346)
4200	Books and Other Reference Mater	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	7,922	-	95,064	93,200	(1,864)
4302	School Supplies	-	41	65	8	26	-	-	14	14	27	27	27	27	3,218	3,468	3,400	(68)
4305	Software	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	9,767	-	117,198	114,900	(2,298)
4310	Office Expense	366	366	366	366	366	366	366	366	366	366	366	366	366	-	4,386	4,300	(86)
4311	Business Meals	85	85	85	85	85	85	85	85	85	85	85	85	85	-	1,020	1,000	(20)
4400	Noncapitalized Equipment	-	304	483	57	192	-	-	107	104	200	200	200	200	23,757	25,602	25,100	(502)
		19,610	19,954	20,158	19,675	19,827	19,610	19,610	19,731	19,727	19,836	19,836	19,836	19,836	26,975	264,384	259,200	(5,184)

Central Coast FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

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Subagreement Services

5102	Special Education	7,744	7,744	7,744	7,744	7,744	7,744	7,744	7,744	7,744	7,744	7,744	-
5103	Substitute Teacher	493	493	493	493	493	493	493	493	493	493	493	-
5106	Other Educational Consultants	-	200	318	38	126	-	70	68	131	131	131	15,617
5107	Instructional Services	306	306	306	306	306	306	306	306	306	306	306	-

Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals
8,543	8,742	8,860	8,580	8,669	8,543	8,543	8,613	8,611	8,674	8,674	8,674	15,617

Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
92,922	91,100	(1,822)
5,916	5,800	(116)
16,830	16,500	(330)
3,672	3,600	(72)
119,340	117,000	(2,340)

Operations and Housekeeping

5201	Auto and Travel	264	264	264	264	264	264	264	264	264	264	264	-
5300	Dues & Memberships	357	357	357	357	357	357	357	357	357	357	357	-
5400	Insurance	213	213	213	213	213	213	213	213	213	213	213	-
5501	Utilities	9	9	9	9	9	9	9	9	9	9	9	-
5502	Janitorial Services	26	26	26	26	26	26	26	26	26	26	26	-
5900	Communications	34	34	34	34	34	34	34	34	34	34	34	-
5901	Postage and Shipping	366	366	366	366	366	366	366	366	366	366	366	-

1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	-
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3,162	3,100	(62)
4,284	4,200	(84)
2,550	2,500	(50)
102	100	(2)
306	300	(6)
408	400	(8)
4,386	4,300	(86)
15,198	14,900	(298)

Facilities, Repairs and Other Leases

5601	Rent	170	170	170	170	170	170	170	170	170	170	170	-
5602	Additional Rent	77	77	77	77	77	77	77	77	77	77	77	-
5603	Equipment Leases	400	400	400	400	400	400	400	400	400	400	400	-
5604	Other Leases	9	9	9	9	9	9	9	9	9	9	9	-
5610	Repairs and Maintenance	9	9	9	9	9	9	9	9	9	9	9	-

663	663	663	663	663	663	663	663	663	663	663	663	-
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2,040	2,000	(40)
918	900	(18)
4,794	4,700	(94)
102	100	(2)
102	100	(2)
7,956	7,800	(156)

Professional/Consulting Services

5801	IT	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880	-
5802	Audit & Taxes	-	-	-	1,598	1,598	1,598	-	-	-	-	-	-
5803	Legal	196	196	196	196	196	196	196	196	196	196	196	-
5804	Professional Development	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	1,539	-
5805	General Consulting	3,689	3,689	3,689	3,689	3,689	3,689	3,689	3,689	3,689	3,689	3,689	-
5806	Special Activities/Field Trips	-	-	-	-	-	-	0	0	0	-	-	-
5807	Bank Charges	60	60	60	60	60	60	60	60	60	60	60	-
5809	Other taxes and fees	519	519	519	519	519	519	519	519	519	519	519	-
5811	Management Fee	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	-
5812	District Oversight Fee	-	973	1,479	1,584	1,515	1,584	1,515	2,022	1,500	1,431	1,431	1,500
5815	Public Relations/Recruitment	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	-

19,958	20,931	21,437	23,140	23,071	23,071	21,542	21,473	21,980	21,458	21,389	21,389	1,500
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94,554	92,700	(1,854)
4,794	4,700	(94)
2,346	2,300	(46)
18,462	18,100	(362)
44,268	43,400	(868)
0	0	(0)
714	700	(14)
6,222	6,100	(122)
48,960	48,000	(960)
18,050	17,477	(573)
23,970	23,500	(470)
262,340	256,977	(5,363)

Depreciation

-	-	-	-	-	-	-	-	-	-	-	-	-
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Interest

-	-	-	-	-	-	-	-	-	-	-	-	-
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Total Expenses

141,580	163,388	164,216	165,155	165,327	164,984	174,910	172,169	166,942	163,728	163,659	163,659	47,688
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2,017,406	1,977,368	(40,038)
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Monthly Surplus (Deficit)

(140,704)	(58,145)	(3,919)	6,827	32,357	9,531	5,630	(7,059)	53,221	20,903	(6,988)	(6,988)	141,530
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46,196	34,514	11,682
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Central Coast FY24-25 Budget

Monthly Cash Flow/Forecast FY25-26

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	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(140,704)	(58,145)	(3,919)	6,827	32,357	9,531	5,630	(7,059)	53,221	20,903	(6,988)	(6,988)	141,530	46,196		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	144,814	-	12,813	-	-	17,115	12,700	-	-	-	-	-	(189,218)	(1,776)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(46,731)	-	-	-	-	-	-	-	-	-	-	-	47,688	957		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(10,811)	-	-	(10,811)	-	-	(10,811)	-	-	(75,674)	(108,105)		
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	(42,620)	(58,145)	8,893	(3,983)	32,357	26,646	7,519	(7,059)	53,221	10,092	(6,988)	(6,988)				
Cash, Beginning of Month	1,131,986	1,089,365	1,031,221	1,040,114	1,036,131	1,068,488	1,095,134	1,102,653	1,095,594	1,148,815	1,158,907	1,151,919				
Cash, End of Month	1,089,365	1,031,221	1,040,114	1,036,131	1,068,488	1,095,134	1,102,653	1,095,594	1,148,815	1,158,907	1,151,919	1,144,931				

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[illegible]

Central Coast FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

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	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	7,898	7,898	7,898	7,898	7,898	7,898	7,898	7,898	7,898	7,898	7,898	7,898	-	94,780	92,922	(1,858)
5103 Substitute Teacher	503	503	503	503	503	503	503	503	503	503	503	503	-	6,034	5,916	(118)
5106 Other Educational Consultants	-	204	324	39	129	-	-	72	70	134	134	134	15,929	17,167	16,830	(337)
5107 Instructional Services	312	312	312	312	312	312	312	312	312	312	312	312	-	3,745	3,672	(73)
	8,713	8,917	9,037	8,752	8,842	8,713	8,713	8,785	8,783	8,847	8,847	8,847	15,929	121,727	119,340	(2,387)
Operations and Housekeeping																
5201 Auto and Travel	269	269	269	269	269	269	269	269	269	269	269	269	-	3,225	3,162	(63)
5300 Dues & Memberships	364	364	364	364	364	364	364	364	364	364	364	364	-	4,370	4,284	(86)
5400 Insurance	217	217	217	217	217	217	217	217	217	217	217	217	-	2,601	2,550	(51)
5501 Utilities	9	9	9	9	9	9	9	9	9	9	9	9	-	104	102	(2)
5502 Janitorial Services	26	26	26	26	26	26	26	26	26	26	26	26	-	312	306	(6)
5900 Communications	35	35	35	35	35	35	35	35	35	35	35	35	-	416	408	(8)
5901 Postage and Shipping	373	373	373	373	373	373	373	373	373	373	373	373	-	4,474	4,386	(88)
	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	-	15,502	15,198	(304)
Facilities, Repairs and Other Leases																
5601 Rent	173	173	173	173	173	173	173	173	173	173	173	173	-	2,081	2,040	(41)
5602 Additional Rent	78	78	78	78	78	78	78	78	78	78	78	78	-	936	918	(18)
5603 Equipment Leases	407	407	407	407	407	407	407	407	407	407	407	407	-	4,890	4,794	(96)
5604 Other Leases	9	9	9	9	9	9	9	9	9	9	9	9	-	104	102	(2)
5610 Repairs and Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	-	104	102	(2)
	676	676	676	676	676	676	676	676	676	676	676	676	-	8,115	7,956	(159)
Professional/Consulting Services																
5801 IT	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037	-	96,445	94,554	(1,891)
5802 Audit & Taxes	-	-	-	1,630	1,630	1,630	-	-	-	-	-	-	-	4,890	4,794	(96)
5803 Legal	199	199	199	199	199	199	199	199	199	199	199	199	-	2,393	2,346	(47)
5804 Professional Development	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	-	18,831	18,462	(369)
5805 General Consulting	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	3,763	-	45,153	44,268	(885)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	0	0	0	-	-	-	0	0	(0)
5807 Bank Charges	61	61	61	61	61	61	61	61	61	61	61	61	-	728	714	(14)
5809 Other taxes and fees	529	529	529	529	529	529	529	529	529	529	529	529	-	6,346	6,222	(124)
5811 Management Fee	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	-	49,939	48,960	(979)
5812 District Oversight Fee	-	1,001	1,507	1,634	1,565	1,565	1,634	1,565	2,072	1,550	1,481	1,481	1,550	18,605	18,050	(556)
5815 Public Relations/Recruitment	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	-	24,449	23,970	(479)
	20,357	21,358	21,864	23,621	23,552	23,552	21,991	21,923	22,429	21,907	21,838	21,838	1,550	267,781	262,340	(5,442)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	144,409	166,661	167,496	168,474	168,651	168,301	178,414	175,622	170,286	167,020	166,951	166,951	48,662	2,057,900	2,017,406	(40,494)
Monthly Surplus (Deficit)	(143,533)	(58,638)	(4,420)	8,512	30,579	11,218	7,130	(5,509)	54,881	21,285	(5,276)	(5,276)	145,068	56,021	46,196	9,825

Central Coast FY24-25 Budget

Monthly Cash Flow/Forecast FY26-27

Revised 5/29/24

ADA = 137.47

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(143,533)	(58,638)	(4,420)	8,512	30,579	11,218	7,130	(5,509)	54,881	21,285	(5,276)	(5,276)	145,068	56,021		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	149,968	-	17,115	-	-	-	22,136	-	-	-	-	-	(193,730)	(4,512)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(47,688)	-	-	-	-	-	-	-	-	-	-	-	48,662	974		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	(9,480)	-	-	(9,480)	-	-	(9,480)	-	-	(66,363)	(94,804)		
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	(41,253)	(58,638)	12,695	(968)	30,579	11,218	19,785	(5,509)	54,881	11,804	(5,276)	(5,276)				
Cash, Beginning of Month	1,144,931	1,103,678	1,045,040	1,057,735	1,056,767	1,087,346	1,098,564	1,118,348	1,112,840	1,167,721	1,179,525	1,174,249				
Cash, End of Month	1,103,678	1,045,040	1,057,735	1,056,767	1,087,346	1,098,564	1,118,348	1,112,840	1,167,721	1,179,525	1,174,249	1,168,973				