

This document was provided, as is, to the California Department of Education (CDE) by the **Pinecrest Expedition Academy**. This document is posted to the CDE website to meet the legal requirements of California *Education Code* Section 33009.5.

For more information regarding the content of this material, please contact the Charter Schools Division by phone at 916-322-6029 or by e-mail at charters@cde.ca.gov.

Appendix IV: Budget and Financial Documents

Budget Narratives
Pinecrest Expedition Academy

The following budget narratives has been prepared for Pinecrest Expedition Academy (PEA). In order to develop an accurate financial projection for the duration of 5 years of the charter, fiscal information and LCFF tools from School Services of California (SSC), Fiscal Crisis & Management Assistance Team (FCMAT), and California charter school fiscal benchmark report has been used. In addition, this budget narrative reflects the most up-to-date information available in regards to the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and Local Control Funding Formula (LCFF).

Assumptions

1.1 Enrollment

The following enumerates grade span enrollment figures projected during the 5 year term of the charter:

	2020-21	2021-22	2022-23	2023-24	2024-25
TK-3	23	24	27	27	27
4-6	19	21	23	23	23
7-8	10	12	15	15	15
	52	57	65	65	65

1.2 Average Daily Attendance

Based on these enrollment figures, Average Daily Attendance (ADA) has been conservatively estimated at 0.96 percent, which results in the following ADA figures:

	2020-21	2021-22	2022-23	2023-24	2024-25
TK-3	22.08	23.04	25.92	25.92	25.92
4-6	18.24	20.16	22.08	22.08	22.08
7-8	9.60	11.52	14.40	14.40	14.40
	49.92	54.72	62.40	62.40	62.40

1.3 Rates

Pinecrest Expedition Academy intends to enroll a student population that is reflective of the District it resides in. This budget reflects an unduplicated pupil percentage of 61.80% in 2020-21. This is a conservative estimate based on the unduplicated pupil percentage of the authorized district, other charter schools in the area and that of the authorizing district, Twain Harte Long Barn school district. It also assumes a Free or Reduced Price Meals population of 60.54% and English Learner Population of 0.6%, reflective of the student population in the geographic area.

In-lieu of Property Tax rate of \$11,718.19 per ADA has been used, which is based on certified 2018-19, P-2 Local Revenue of Twain Harte School District.

Revenues

2.1 Local Control Funding Formula

The Local Control Funding Formula (LCFF) was enacted in 2013-14 and is currently in its 7th year of implementation. The LCFF revenues were projected for SPA using the FCMAT LCFF Calculator version 18.2c and base rate assumption (In-lieu of Property Taxes, Unduplicated Pupil) from Twain Harte Long Barn school district’s 2018-19 certified P-2 figures. The following summarizes the LCFF Floor, Target, Gap funding percentage, and Entitlements for PEA:

	2020-21	2021-22	2022-23	2023-24	2024-25
Net State Aid	0	0	0	0	0
EPA	9,984	10,944	12,480	12,480	12,480
In-Lieu of Property Tax	584,972	641,219	731,215	731,215	731,215
TOTAL	594,956	652,163	743,695	743,695	743,695

2.2 Other Revenues

Mandate Block Grant has been estimated at \$17.86 per ADA, which is the certified funding rate for K-8 charter schools in 20-21 year and will be \$18.42 per ADA after all.

State Lottery Revenue has been projected at \$151 per ADA for Base, and \$53 per ADA for Proposition 20.

2.3 Start-up Revenues

PEA also anticipates receiving a CDE revolving loan of \$250,000 for secured cash flow for first a few years.

PEA anticipates receiving additional start-up funding from local fundraisers. To be conservative, these funds have not been included in the budget. If the school receives these additional start-up funds, it will further improve its income statement and cash flow.

Expenditures

3.1 Salaries and Benefits

SALARY POSITIONS ASSUMPTION	2020-21	2021-22	2022-23	2023-24	2024-25
Positions (FTE)					
Certificated Teacher	2.10	2.10	2.10	2.10	2.10
Lead Teacher/Principal	1.00	1.00	1.00	1.00	1.00
Instructional Aide	0.33	0.33	0.33	0.33	0.33
Office Manager	1.00	1.00	1.00	1.00	1.00
Food Service	0.33	0.33	0.33	0.33	0.33
Secretary	0.33	0.33	0.33	0.33	0.33
	5.10	5.10	5.10	5.10	5.10

Calculations for Certificated Teachers are based on an enrollment projection outlined in figure 1.1 enrollment projections. An average teacher cost (salaries & benefits) is estimated to be \$72,104 in year 1 and will increase based on a salary schedule. This competitive salary structure will ensure that PEA recruits qualified talent. The school will also have a designated Principal to provide instructional and operational leadership. Total certificated salaries is expected to be \$186,160 in year 1 and increase in the out-years in alignment with increased enrollment and advancement in the salary schedule.

Non-certificated salaries include positions for a full time Office manager, and a part-time secretary, food service and Instructional Aide. These positions will ensure school operations, safety and compliance with various reporting requirements with different agencies. Total non-certificated salaries is expected to be \$66,600 in year 1 and increase in the out-years with increased enrollment and a 5% annual raise.

The school will offer CalSTRS for eligible employees with the employer contribution rates calculated based on the latest available information. PEA will provide medical benefits per eligible employees at a rate of \$6,000 per year. Worker’s compensation and payroll tax fees are also calculated in the budget.

3.2 Books and Supplies

PEA plans to spend a total of \$49,171 in its first year based upon current expectations, increasing by inflation in out years. The school will spend approximately \$300 per student on approved textbooks and \$100 per student on books & other reference materials. PEA expects to have a 1:1 student to computer ratio for all grade levels. Student Chrome book have been budgeted at \$150 per device. PEA also budgeted for teacher laptops, laptop carts, projectors, and other technology to support the academic program and prepare for State assessment.

3.3 Services and Operating Expenses

Services and Operating expenditures have been calculated based on benchmark expenditures of similarly sized charter schools that are currently operating in California. Travel and conferences is budgeted about \$5,950 in year 1 with growth in out-years for school leaders and educators to attend conferences and workshops such as the California Charter Schools Association (CCSA) and Charter School Development Center (CSDC). The school also budgeted for field trip expenses, janitorial services, business/back-office services, legal services, independent auditor fees, banking and accounting fees, and other operating costs using average charter school expenditures of similarly sized schools.

The school budgeted \$2,000 in professional development in year 1 with increase in out-years to implement, support, and enhance its academic program. The funds will be used to continuously improve the quality of instruction and promote instructional leadership.

PEA expects to rent a facility which will be more than adequate in operating a school that is reflective of the enrollment projections. Based upon current contract with Pinecrest Permittees Association, the rent is expected to be \$1,500 per month in the first year.

PEA enters into the agreement with ICON School Management, back office provider, who will provide financial, compliance, and operating support for the school. The contract will be \$4,000 a month in year 1.

The school expects to use the County Special Education service. The school won't receive any special education funds, but will pay extra encroachment to the County for services. The encroachment will be paid \$900 per ADA every year.

3.4 Capital Outlay

PEA has budgeted \$2,500 in the first year. PEA is already equipped all computer and furniture for the first year and the school won't expect significant expenses in the first year of operation. However, PEA budgets \$7,000 in 21-22 school year, and \$15,000 per year after all for any possible replace or (and) additional purchase.

3.5 Other Outgo

District oversight fees are budget at 1% of Local Control for all years. The school also budgeted for interest payment on Charter School Revolving Loan which the school will receive in order to help with cash flow during the first year of implementation.

3.6 Reserve Requirement

In each fiscal year, PEA plans to exceed a budget reserve equal to 5% of total annual operating expenditures or \$50,000, whichever is greater.

Cash Flow

This financial statement shows positive cash flow months during the entire 5 year of operations. Included in the cash flow is a \$250,000 CDE Revolving Loan to help the school with initial start-up costs and buffer cash deficit until funding catches up with the school's operational expenditures. In addition,

PEA is in process to obtain a PCSGP start-up grant of \$425,000 in year 2. However, to be conservative, these funds have not been included in the budget. If the school receives these additional start-up funds, it will further improve its income statement and cash flow.

The school will engage in conservative budget management and implement a fiscal control policy that is approved by the governing board. Strong fiscal management by school leaders and business consultants will result in fiscal solvency and positive financial position.

Pinecrest Expedition Academy Budget
and Multi-Year Financial Projections

Pinecrest Expedition Academy
Enrollment & ADA Projections

Enrollment

	2020-21	2021-22	2022-23	2023-24	2024-25
TK-3	23	24	27	27	27
4-6	19	21	23	23	23
7-8	10	12	15	15	15
	52	57	65	65	65

Average Daily Attendance

	2020-21	2021-22	2022-23	2023-24	2024-25
TK-3	22.08	23.04	25.92	25.92	25.92
4-6	18.24	20.16	22.08	22.08	22.08
7-8	9.6	11.52	14.4	14.4	14.4
	49.92	54.72	62.40	62.40	62.40

0.96

Pinecrest Expedition Academy Budget
and Multi-Year Financial Projections

SALARY POSITIONS ASSUMPTION	2020-21	2021-22	2022-23	2023-24	2023-24
Positions (FTE)					
Certificated Teacher	2.10	2.10	2.10	2.10	2.10
Lead Teacher/Principal	1.00	1.00	1.00	1.00	1.00
Instructional Aide	0.33	0.33	0.33	0.33	0.33
Office Manager	1.00	1.00	1.00	1.00	1.00
Food Service	0.33	0.33	0.33	0.33	0.33
Secretary	0.34	0.34	0.34	0.34	0.34
	5.10	5.10	5.10	5.10	5.10
Medical Benefits Eligibility (Cert)	3.00	3.00	3.00	3.00	3.00
Medical Benefits Eligibility (Class)	2.00	2.00	2.00	2.00	2.00

Pinecrest Expedition Academy Budget
and Multi-Year Financial Projections

BUDGET REPORT ASSUMPTIONS	2020-21	2021-22	2022-23	2023-24	2024-25
Projected Enrollment					
Grades K-3	23	24	27	27	27
Grades 4-6	19	21	23	23	23
Grades 7-8	10	12	15	15	15
Total Enrollment	52	57	65	65	65
Percent Change Over Prior Year	--	9.62%	14.04%	0.00%	0.00%
Projected P-2 ADA					
Grades K-3	22.08	23.04	25.92	25.92	25.92
Grades 4-6	18.24	20.16	22.08	22.08	22.08
Grades 7-8	9.60	11.52	14.40	14.40	14.40
Total ADA	49.92	54.72	62.40	62.40	62.40
Percent Change Over Prior Year	--	9.62%	14.04%	0.00%	0.00%
ADA to Enrollment Ratio	0.96	0.96	0.96	0.96	0.96
Revenue Funding Rates (Per ADA)					
Mandated Cost Reimbursement	17.37	17.86	18.42	18.42	18.42
Lottery (Prop 20)	53	53	53	53	53
Lottery (Non-Prop 20)	151	151	151	151	151
Other Major Revenue Assumptions	None				
Staffing					
Number of Teachers (FTE)	3.00	3.00	3.00	3.00	3.00
Average Teacher Cost (Salary and Benefits)	72,104	74,267	76,495	78,790	81,154
Health and Welfare Cost per Employee	11,338	11,822	12,328	12,857	13,409
Classroom Staffing Ratio					
Students per FTE	17.33	19.00	21.67	21.67	21.67
Benefits					
CalSTRS Employer Rate	18.10%	18.10%	18.10%	18.10%	18.10%
Facilities					
Rent/Lease	18,000	18,900	19,845	20,837	21,879
Utilities	3,600	3,780	3,969	4,167	4,376
Repairs	1,800	1,890	1,985	2,084	2,188
Administrative Service Agreements					
Oversight Fees to Authorizer (1 or 3 percent)	1%	1%	1%	1%	1%
Authorizer Oversight Annual Fee	5,950	6,522	7,437	7,437	7,437
Other Major Expenditure Assumptions	None				

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Pinecrest Expedition Academy - Pinecrest Budget												7/1/19					
EDUCATION PROTECTION ACCOUNT																	
Certification:																	
	P-2	P-2	P-2	P-2	P-2	P-2	Est. Annual		Est. Annual								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT																	
(C)	A-1 Total ADA for EPA Minimum	-	-	-	-	-	-	-	-	-	49.92	54.72	62.40	62.40	62.40		
-	A-2 Minimum Funding per ADA	200	200	200	200	-	200	200	200	200	200	200	200	200	200		
(F)	A-3 EPA Minimum Funding (A-1 * A-2)	-	-	-	-	-	-	-	-	9,984	10,944	12,480	12,480	12,480	12,480		
EPA PROPORTIONATE SHARE CAP																	
<i>Adjusted Total Revenue Limit</i>																	
<i>Current Year Adjusted NSS Allowance</i>																	
(A)	B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
(B)	B-2 Local Revenue/In-lieu of Property Taxes	-	-	-	-	-	-	-	-	-	584,972	641,219	731,215	731,215	731,215		
(D)	B-3 EPA Proportionate Share Cap (B-1 - B-2; if less than 0, B-3 = 0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
EPA PROPORTIONATE SHARE																	
(A)	C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	21.03170000%	26.66368816%	25.71753613%	24.75704809%	0.00000000%	N/A	28.56249995%	N/A	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.40866962%		
(E)	C-3 EPA Proportionate Share (C-1 * C-2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
EPA ENTITLEMENT																	
(G), (H)	D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	-	-	-	-	-	-	-	-	-	9,984	10,944	12,480	12,480	12,480		
-	D-2 Miscellaneous Adjustments**	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Adj. (H)	D-3 Adjusted EPA Entitlement (D-1 + D-2)	-	-	-	-	-	-	-	-	-	9,984	10,944	12,480	12,480	12,480		
(I)	D-4 Prior Year Annual Adjustment	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-		
(J)	D-5 P2 Entitlement Net of PY Adjustment	-	-	-	-	-	N/A	N/A	-	9,984	10,944	12,480	12,480	12,480	12,480		
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	21.51650000%	21.12293943%	26.76692016%	25.92116080%	24.89424756%	25.89051467%	25.89051467%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%		
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	-	-	-	-	-	N/A	N/A	-	9,984	10,944	12,480	12,480	12,480	12,480		
Calculation of Net State Aid before Minimum State Aid																	
	Phase-In Entitlement	-	-	-	-	-	N/A	N/A	-	485,274	542,843	620,489	620,641	622,830			
	Less Property Taxes/In-Lieu	-	-	-	-	-	N/A	N/A	-	584,972	641,219	731,215	731,215	731,215			
	Gross State Aid	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	Less EPA Allocation	-	-	-	-	-	N/A	N/A	-	9,984	10,944	12,480	12,480	12,480			
	Net State Aid	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
Minimum State Aid																	
	Adjusted Total Revenue Limit	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	2012-13 Deficit/Excess Allowance	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	Less Property Taxes/In-Lieu	-	-	-	-	-	N/A	N/A	-	584,972	641,219	731,215	731,215	731,215			
	Less EPA Allocation	-	-	-	-	-	N/A	N/A	-	9,984	10,944	12,480	12,480	12,480			
	Revenue Limit Minimum State Aid	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	Categorical Minimum State Aid	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	Minimum State Aid Guarantee	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-			
	Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	N/A	N/A	-	(584,972)	(641,219)	(731,215)	(731,215)	(731,215)			
LCFF State Aid																	
	EPA in Excess to LCFF Funding	-	-	-	-	-	N/A	N/A	-	9,984	10,944	12,480	12,480	12,480			

USER NOTES

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Pinecrest Expedition Academy
Multi-Year Projection

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)**

Description	Object Code	2020-21	2021-22	2022-23	2023-24	2024-25	Assumptions
A. REVENUES							
1. LCFF Sources							
State Aid - Current Year	8011	-	-			-	
Education Protection Account (EPA) - Current Year	8012	9,984.00	10,944.00	12,480.00	12,480.00	12,480.00	
State Aid - Prior Years	8019						
Transfers to Charter Schools in Lieu of Property Taxes	8096	584,972.00	641,219.00	731,215.00	731,215.00	731,215.00	Based on 2018-19 P-2 Property Taxes Rate (\$11,718.19 per ADA)
Other LCFF Transfers	8091, 8097	-	-			-	
Total, LCFF Sources		594,956.00	652,163.00	743,695.00	743,695.00	743,695.00	
2. Federal Revenues							
No Child Left Behind	8290	-	-			-	
Special Education - Federal	8181, 8182	-	-	-	-	-	
Child Nutrition - Federal	8220	-	-			-	
Other Federal Revenues		-	-			-	
Title I		-	-			-	
Title II		-	-			-	
Title III	8110, 8260-8299	-	-			-	
Title IV		-	-			-	
Title V		-	-			-	
PCSGP		-	-			-	
Total, Federal Revenues		-	-	-	-	-	
3. Other State Revenues							
Special Education - State	8311	-	-	-	-	-	
Child Nutrition - State	8520	-	-			-	
School Facilities Apportionments	8545	-	-			-	
Mandated Cost Reimbursement	8550	-	891.57	1,007.94	1,149.41	1,149.41	\$17.86 for 2021-22 school year, \$18.42 for last of years
State Lottery Revenue	8560	10,182.68	11,162.88	12,729.60	12,729.60	12,729.60	\$151/ADA base , \$53/ADA prop 20
ASES	8590	-	-			-	
All Other State Revenues	8590	-	-			-	
Total, Other State Revenues		10,182.68	12,054.45	13,737.54	13,879.01	13,879.01	
4. Other Local Revenues							
Food Service Sales	8634	-	-			-	
All Other Sales	8639	-	-			-	
Interest	8660	-	-			-	
Donations	8682	-	-			-	
All Other Fees and Contracts	8689	-	-			-	
All Other Local Revenues	8699	-	-			-	
Total, Local Revenues		-	-			-	
5. TOTAL REVENUES		605,138.68	664,217.45	757,432.54	757,574.01	757,574.01	
B. EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	108,160.00	111,404.80	114,746.94	118,189.35	121,735.03	Projected salary increase based on historical data, plus 2-5% COLA
Certificated Stipends	1101						

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Certificated Pupil Support Salaries	1200	3,000.00	3,090.00	3,182.70	3,278.18	3,376.53	
Certificated Supervisors' and Administrators' Salaries	1300	75,000.00	77,250.00	79,567.50	81,954.53	84,413.16	
Certificated Bonuses	1400	-	-			-	
Other Certificated Salaries	1900	-	-			-	
Total, Certificated Salaries		186,160.00	191,744.80	197,497.14	203,422.06	209,524.72	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	7,200.00	7,416.00	7,638.48	7,867.63	8,103.66	Projected salary increase based on historical data, plus 2-5% COLA
Non-certificated Support Salaries	2200	14,400.00	14,832.00	15,276.96	15,735.27	16,207.33	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-			-	
Clerical and Office Salaries	2400	45,000.00	46,350.00	47,740.50	49,172.72	50,647.90	
Non-certificated Bonuses	2600	-	-			-	
Other Non-certificated Salaries	2900	-	-			-	
Other Non-certificated Substitute	2935	-	-			-	
Total, Non-certificated Salaries		66,600.00	68,598.00	70,655.94	72,775.62	74,958.89	
3. Employee Benefits							
State Teachers' Retirement System, certificated positions	3101	33,694.96	34,705.81	35,746.98	36,819.39	37,923.97	Based on CALSTRS rate increase projections - STRS (18.1%)
State Teachers' Retirement System, classified positions	3102	-	-			-	
Public Employees' Retirement System, certificated	3201	-	-			-	Assumes 5% benefits premium increase annually
Public Employees' Retirement System, classified	3202	-	-			-	
OASDI/Medicare/Alternative, certificated positions	3301	2,699.32	2,780.30	2,863.71	2,949.62	3,038.11	
OASDI/Medicare/Alternative, classified positions	3302	5,094.90	5,247.75	5,405.18	5,567.33	5,734.36	
Health & Welfare Benefits, certificated positions	3401	18,600.00	19,530.00	20,506.50	21,531.83	22,608.42	
Health & Welfare Benefits, classified positions	3402	12,000.00	12,600.00	13,230.00	13,891.50	14,586.08	
State Unemployment Insurance, certificated positions	3501	9,308.00	9,587.24	9,874.86	10,171.10	10,476.24	
State Unemployment Insurance, classified positions	3502	3,330.00	3,429.90	3,532.80	3,638.78	3,747.94	
State Employment Training Tax, certificated positions	3511						
State Employment Training Tax, classified positions	3512						
Workers' Compensation Insurance, certificated positions	3601						
Workers' Compensation Insurance, classified positions	3602	3,537.04	2,876.17	2,962.46	3,051.33	3,142.87	
OPEB, Allocated, certificated positions	3701	1,265.40	1,028.97	1,059.84	1,091.63	1,124.38	
OPEB, Allocated, classified positions	3702	-	-			-	
OPEB, Active Employees, certificated positions	3751	-	-			-	
OPEB, Active Employees, classified positions	3752	-	-			-	
PERS Reduction, certificated positions	3801	-	-			-	
PERS Reduction, classified positions	3802	-	-			-	
Other Benefits, certificated positions	3901	-	-			-	
Other Benefits, classified positions	3902	-	-			-	
Employee benefits - not pension	3998	-	-			-	
Employer Paid Taxes	3999	-	-			-	
Total, Employee Benefits		89,529.62	91,786.14	95,182.32	98,712.52	102,382.36	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	15,600.00	4,100.00	5,250.00	3,250.00	3,250.00	\$300 per student, \$50 replace cost per student
Books and Other Reference Materials	4200	5,200.00	3,100.00	3,650.00	3,250.00	3,250.00	\$100 per student, \$50 replace cost per student
Materials and Supplies	4300	2,600.00	8,550.00	9,750.00	9,750.00	9,750.00	\$150 per student
Noncapitalized Equipment	4400	7,800.00	3,350.00	4,050.00	3,250.00	3,250.00	\$150 per student, \$50 replace cost per student
Food	4700	17,971.20	19,699.20	22,464.00	22,464.00	22,464.00	\$2 per pupil for 180 days
Total, Books and Supplies		49,171.20	38,799.20	45,164.00	41,964.00	41,964.00	
5. Services and Other Operating Expenditures							
Subagreements for Services	5100		-			-	
Travel	5210	5,949.56	6,247.04	6,559.39	6,887.36	7,231.73	5% Increase
Conference, Convention, Meeting	5220	4,474.78	4,698.52	4,933.44	5,180.12	5,439.12	5% Increase
Field Trip	5240	2,080.00	2,500.00	3,000.00	3,400.00	3,800.00	\$50 per student
Dues and Memberships	5300	3,500.00	3,675.00	3,858.75	4,051.69	4,254.27	5% Increase

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Insurance	5400	10,411.73	11,412.85	13,014.66	13,014.66	13,014.66	5% Increase
Operations and Housekeeping Services	5500	8,924.34	9,782.45	11,155.43	11,155.43	11,155.43	5% Increase
Rent	5610	18,000.00	18,900.00	19,845.00	20,837.25	21,879.11	\$3,000 per month in the first year, and increase 5% per year after all.
Utilities	5620	3,600.00	3,780.00	3,969.00	4,167.45	4,375.82	20% of Rent Expenses
Repairs	5640	1,800.00	1,890.00	1,984.50	2,083.73	2,187.91	10% of Rant Expenses
Other Services & Operating Expenses	5800	5,000.00	5,500.00	6,050.00	6,655.00	7,320.50	10% Increase
Accounting	5810	7,500.00	7,875.00	8,268.75	8,682.19	9,116.30	5% Increase
Business Services	5813	48,000.00	48,000.00	54,000.00	54,000.00	54,000.00	Based on Contact Amount
Bank Charges	5815	420.00	441.00	463.05	486.20	510.51	5% Increase
Education Consultants	5817	-	-	-	-	-	
Legal	5830	11,000.00	1,050.00	1,102.50	1,157.63	1,215.51	Extra \$8,000 in first year for Charter Petition process, increase 5% after
Professional Development	5840	2,000.00	2,100.00	3,205.00	3,365.25	4,533.51	5% Increase, Additional \$1,000 for additional teacher
Substitute Teachers (Third Party Vendors)	5851	-	-	-	-	-	
Contract Labor	5852	-	-	-	-	-	
Special Education Encroachment	5869	44,928.00	49,248.00	56,160.00	56,160.00	56,160.00	\$900 per ADA
Special Education Services	5872	-	-	-	-	-	
Communications	5900	240.00	252.00	264.60	277.83	291.72	5% Increase
Total, Services and Other Operating Expenditures		177,828.41	177,351.85	197,834.07	201,561.77	206,486.11	
6. Capital Outlay							
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>							
Land and Land Improvements	6100-6170	-	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	2,500.00	5,000.00	10,000.00	10,000.00	10,000.00	Library Books and other need in three years
Equipment	6400	-	2,500.00	5,000.00	5,000.00	5,000.00	Most of equipments for the classroom is already placed.
Equipment Replacement	6500	-	-	-	-	-	
<i>Depreciation Expense (for full accrual only)</i>	6900	-	-	-	-	-	
Total, Capital Outlay		2,500.00	7,500.00	15,000.00	15,000.00	15,000.00	
7. Other Outgo							
Tuition to Other Schools	7110-7143	-	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	-	
Debt Service:							
Interest	7438	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
Principal	7439	-	-	-	-	-	
District Oversight Fee	7500	5,949.56	6,521.63	7,436.95	7,436.95	7,436.95	Assumes 1% of local control
Total, Other Outgo		6,949.56	7,521.63	8,436.95	8,436.95	8,436.95	
8. TOTAL EXPENDITURES		578,738.79	583,301.62	629,770.42	641,872.92	658,753.03	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		26,399.89	80,915.83	127,662.12	115,701.09	98,820.98	
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	250,000.00	-	-	-	-	
2. Less: Other Uses	7630-7699	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		200,000.00	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		226,399.89	30,915.83	77,662.12	65,701.09	48,820.98	
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							

Pinecrest Expedition Academy Budget
and Multi-Year Financial Projections

a. As of July 1	9791	-	226,399.89	257,315.72	334,977.84	400,678.92	
b. Adjustments for Unaudited Actuals	9,792	-	-			-	
c. Adjustments for Audit or Restatements	9793, 9795	-	-			-	
2. Ending Fund Balance, June 30 (E + F.1.c.)		226,399.89	257,315.72	334,977.84	400,678.92	449,499.90	
Components of Ending Fund Balance (Optional):							
Nonspendable Revolving Cash (equals object 9130)	9711	-	-			-	
Nonspendable Stores (equals object 9320)	9712	-	-			-	
Nonspendable Prepaid Expenditures (equals object 9330)	9713	-	-			-	
Nonspendable All Others	9719	-	-			-	
Restricted Fund Balance	9740	-	-			-	
Committed Fund Balance	9750, 9760	-	-			-	
Assigned Fund Balance	9780	-	-			-	
Reserve for Economic Uncertainties	9789	28,936.94	29,165.08	31,488.52	32,093.65	32,937.65	5% reserve
Undesignated/Unappropriated Amount	9790	197,462.95	228,150.64	303,489.31	368,585.28	416,562.25	

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Pinecrest Expedition Academy
Budget Cash Flow - 2020-21

Beginning Cash Balance	July 1 Cash =	July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
A. REVENUES																	
1. LCFF Sources																	
State Aid - Current Year	8011																
Education Protection Account (EPA) - Current Year	8012				2,496			2,496			2,496			2,496	9,984	9,984	-
State Aid - Prior Years	8019																
Transfers to Charter Schools in Lieu of Property Taxes	8096			216,440			105,295		46,798	81,896	40,948	40,948	40,948	11,699	584,972	584,972	-
Other LCFF Transfers	8091, 8097																
1. Total, LCFF Sources		-	-	216,440	2,496	-	105,295	2,496	46,798	81,896	43,444	40,948	40,948	14,195	594,956	594,956	-
2. Federal Revenues																	
No Child Left Behind	8290																
Special Education - Federal	8181, 8182																
Child Nutrition - Federal	8220																
Other Federal Revenues																	
Title I																	
Title II																	
Title III																	
Title IV																	
Title V																	
PCSGP																	
2. Total, Federal Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Other State Revenues																	
Special Education - State	8311																
Child Nutrition - State	8520																
School Facilities Apportionments	8545																
Mandated Cost Reimbursement	8550																
State Lottery Revenue	8560													10,183	10,183	10,183	-
ASES	8590																
All Other State Revenues	8590																
3. Total, Other State Revenues		-	-	-	-	-	-	-	-	-	-	-	-	10,183	10,183	10,183	-
4. Other Local Revenues																	
Food Service Sales	8634																
All Other Sales	8639																
Interest	8660																
Donations	8682																
All Other Fees and Contracts	8689																
All Other Local Revenues	8699																
4. Total, Local Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. TOTAL REVENUES		-	-	216,440	2,496	-	105,295	2,496	46,798	81,896	43,444	40,948	40,948	24,378	605,139	605,139	-
B. EXPENDITURES																	
1. Certificated Salaries																	
Certificated Teachers' Salaries	1100	9,013	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33	9,013.33		108,160	108,160	-
Certificated Stipends	1101																
Certificated Pupil Support Salaries	1200		272.73	272.73	272.73	272.73	272.73	272.73	272.73	272.73	272.73	272.73	272.73		3,000	3,000	-
Certificated Supervisors' and Administrators' Salaries	1300		6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250	75,000	75,000	-
Certificated Bonuses	1400																
Other Certificated Salaries	1900																
1. Certificated Salaries	1000-1999	9,013	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	15,536.06	6,250.00	186,160	186,160	-
2. Non-certificated Salaries																	
Non-certificated Instructional Aides' Salaries	2100		654.55	654.55	654.55	654.55	654.55	654.55	654.55	654.55	654.55	654.55	654.55		7,200	7,200	-
Non-certificated Support Salaries	2200	1,200	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		14,400	14,400	-

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Clerical and Office Salaries	2400	3,750	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	45,000	45,000	-	
Non-certificated Bonuses	2600																	
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Non-certificated Substitute	2935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Non-certificated Salaries	2000-2999	4,950	5,605	5,605	5,605	5,605	5,605	5,605	5,605	5,605	5,605	5,605	5,605	5,605	-	66,600	66,600	-
3. Employee Benefits																		
State Teachers' Retirement System, certificated positions	3101	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	33,695	33,695	-	
State Teachers' Retirement System, classified positions	3102																	
Public Employees' Retirement System, certificated positions	3201																	
Public Employees' Retirement System, classified positions	3202																	
OASDI/Medicare/Alternative, certificated positions	3301	225	225	225	225	225	225	225	225	225	225	225	225	225	2,699	2,699	-	
OASDI/Medicare/Alternative, classified positions	3302	425	425	425	425	425	425	425	425	425	425	425	425	425	5,095	5,095	-	
Health & Welfare Benefits, certificated positions	3401	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	18,600	18,600	-	
Health & Welfare Benefits, classified positions	3402	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	-	
State Unemployment Insurance, certificated positions	3501																	
		776	776	776	776	776	776	776	776	776	776	776	776	776	9,308	9,308	-	
State Unemployment Insurance, classified positions	3502	278	278	278	278	278	278	278	278	278	278	278	278	278	3,330	3,330	-	
State Employment Training Tax, certificated positions	3511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Employment Training Tax, classified positions	3512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Workers' Compensation Insurance, certificated positions	3601																	
		295	295	295	295	295	295	295	295	295	295	295	295	295	3,537	3,537	-	
Workers' Compensation Insurance, classified positions	3602																	
		105	105	105	105	105	105	105	105	105	105	105	105	105	1,265	1,265	-	
OPEB, Allocated, certificated positions	3701																	
OPEB, Allocated, classified positions	3702																	
OPEB, Active Employees, certificated positions	3751																	
OPEB, Active Employees, classified positions	3752																	
PERS Reduction, certificated positions	3801																	
PERS Reduction, classified positions	3802																	
Other Benefits, certificated positions	3901																	
Other Benefits, classified positions	3902																	
Employee benefits - not pension	3998																	
Employer Paid Taxes	3999																	
3. Employee Benefits	3000-3999	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	-	89,530	89,530	-
4. Books and Supplies																		
Approved Textbooks and Core Curricula Materials	4100		15,600												15,600	15,600	-	
Books and Other Reference Materials	4200		1,040	1,040		1,040	1,040		1,040						5,200	5,200	-	
Materials and Supplies	4300	217	217	217	217	217	217	217	217	217	217	217	217	217	2,600	2,600	-	
Noncapitalized Equipment	4400	1,950			1,950			3,900							7,800	7,800	-	
Food	4700		1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	17,971	17,971	-	
4. Books and Supplies	4000-4999	2,167	18,654	3,054	3,964	3,054	3,054	5,914	3,054	2,014	2,014	2,014	2,014	217	-	49,171	49,171	-
5. Services and Other Operating Expenditures																		
Subagreements for Services	5100																	
Travel	5210				1,487		1,487			2,975					5,950	5,950	-	
Conference, Convention, Meeting	5220		447	447	447	447	447	447	447	447	447	447	447	447	4,475	4,475	-	
Field Trip	5240		208	208	208	208	208	208	208	208	208	208	208	208	2,080	2,080	-	
Dues and Memberships	5300	292	292	292	292	292	292	292	292	292	292	292	292	292	3,500	3,500	-	
Insurance	5400		868	868	868	868	868	868	868	868	868	868	868	868	10,412	10,412	-	
Operations and Housekeeping Services	5500	744	744	744	744	744	744	744	744	744	744	744	744	744	8,924	8,924	-	
Rent	5610	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	-	
Utilities	5620	300	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3,600	-	
Repairs	5640		180	180	180	180	180	180	180	180	180	180	180	180	1,800	1,800	-	
Other Services & Operating Expenses	5800		500	500	500	500	500	500	500	500	500	500	500	500	5,000	5,000	-	
Accounting	5810	625	625	625	625	625	625	625	625	625	625	625	625	625	7,500	7,500	-	
Business Services	5813	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	48,000	-	

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Bank Charges	5815		42	42	42	42	42	42	42	42	42	42	42		420	420	-
Education Consultants	5817		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Legal	5830	10,000		250			250			250			250		11,000	11,000	-
Professional Development	5840		500			500			500			500			2,000	2,000	-
Substitute Teachers (Third Party Vendors)	5851		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Contract Labor	5852														-	-	-
Special Education Encroachment	5869		4,084	4,084	4,084	4,084	4,084	4,084	4,084	4,084	4,084	4,084	4,084		44,928	44,928	-
Special Education Services	5872		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Communications	5900	20	20	20	20	20	20	20	20	20	20	20	20		240	240	-
5. Services and Other Operating Expenditures	5000-5999	17,480	14,310	14,060	15,297	14,310	15,547	13,810	14,310	17,035	13,810	14,310	12,682	868	177,828	177,828	-
6. Capital Outlay																	
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>																	
Land and Land Improvements	6100-6170														-	-	-
Buildings and Improvements of Buildings	6200														-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		2,500												2,500	2,500	-
Equipment	6400														-	-	-
Equipment Replacement	6500														-	-	-
<i>Depreciation Expense (for full accrual only)</i>	6900														-	-	-
6. Capital Outlay	6000-6599	-	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143														-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213														-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE														-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO														-	-	-
All Other Transfers	7281-7299														-	-	-
Debt Service:																	
Interest	7438			166.67	166.67	166.67	166.67	166.67	166.67						1,000	1,000	-
Principal	7439														-	-	-
District Oversight Fee	7500												5,950		5,950	5,950	-
7. Other Outgo	7100-7299	-	-	167	167	167	167	167	167	-	-	-	-	5,950	6,950	6,950	-
8. TOTAL EXPENDITURES		41,071	64,065	45,882	48,029	46,132	47,369	48,492	46,132	47,650	44,425	44,925	41,500	13,067	578,739	578,739	-
C. Operating Cash Flow		(41,071)	(64,065)	170,558	(45,533)	(46,132)	57,926	(45,996)	666	34,246	(981)	(3,977)	(552)	11,311	26,400	26,400	-
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979	250,000													250,000	250,000	-
2. Less: Other Uses	7630-7699			8,333	8,333	8,333	8,333	8,333	8,333						50,000	50,000	-
E. PRIOR YEAR TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE																	
2. PREPAID EXPENDITURES																	
3. ACCOUNTS PAYABLE																	
4. LOANS PAYABLE																	
NET PRIOR YEAR TRANSACTIONS																	
F. ENDING CASH BALANCE		208,929	144,864	323,755	286,555	248,757	315,016	277,354	286,353	320,599	319,618	315,641	315,089				

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Budget Cash Flow - 2021-22

		July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance	
Beginning Cash Balance	July 1 Cash =	315,089	295,350	224,198	251,165	255,905	258,813	263,345	269,957	271,973	313,893	313,950	311,055					
A. REVENUES																		
1. LCFF Sources																		
State Aid - Current Year	8011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Education Protection Account (EPA) - Current Year	8012				2,736			2,736			2,736			2,736	10,944	10,944	-	
State Aid - Prior Years	8019																-	
Transfers to Charter Schools in Lieu of Property Taxes	8096		38,473	76,946	51,298	51,298	51,298	51,298	51,298	89,771	44,885	44,885	44,885	44,885	641,219	641,219	-	
Other LCFF Transfers	8091, 8097																-	
1. Total, LCFF Sources		-	38,473	76,946	54,034	51,298	51,298	54,034	51,298	89,771	47,621	44,885	44,885	47,621	652,163	652,163	-	
2. Federal Revenues																		
No Child Left Behind	8290														-	-	-	
Special Education - Federal	8181, 8182														-	-	-	
Child Nutrition - Federal	8220														-	-	-	
Other Federal Revenues															-	-	-	
Title I															-	-	-	
Title II															-	-	-	
Title III															-	-	-	
Title IV															-	-	-	
Title V															-	-	-	
PCSGP															-	-	-	
2. Total, Federal Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Other State Revenues																		
Special Education - State	8311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Child Nutrition - State	8520														-	-	-	
School Facilities Apportionments	8545														-	-	-	
Mandated Cost Reimbursement	8550					892								892	892	892	-	
State Lottery Revenue	8560						2,791			2,791			2,791	2,791	11,163	11,163	-	
ASES	8590														-	-	-	
All Other State Revenues	8590														-	-	-	
3. Total, Other State Revenues		-	-	-	-	892	2,791	-	-	2,791	-	-	2,791	2,791	12,054	12,054	-	
4. Other Local Revenues																		
Food Service Sales	8634														-	-	-	
All Other Sales	8639														-	-	-	
Interest	8660														-	-	-	
Donations	8682														-	-	-	
All Other Fees and Contracts	8689														-	-	-	
All Other Local Revenues	8699														-	-	-	
4. Total, Local Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. TOTAL REVENUES		-	38,473	76,946	54,034	52,189	54,088	54,034	51,298	92,561	47,621	44,885	47,676	50,412	664,217	664,217	-	
B. EXPENDITURES																		
1. Certificated Salaries																		
Certificated Teachers' Salaries	1100	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284	9,284		111,405	111,405	-	
Certificated Stipends	1101														-	-	-	
Certificated Pupil Support Salaries	1200		281	281	281	281	281	281	281	281	281	281	281		3,090	3,090	-	
Certificated Supervisors' and Administrators' Salaries	1300		7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023		77,250	77,250	-	
Certificated Bonuses	1400														-	-	-	
Other Certificated Salaries	1900														-	-	-	
1. Certificated Salaries	1000-1999	9,284	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	16,587.37	-	191,745	191,745	-	
2. Non-certificated Salaries																		
Non-certificated Instructional Aides' Salaries	2100	618	618	618	618	618	618	618	618	618	618	618	618		7,416	7,416	-	
Non-certificated Support Salaries	2200	1,236	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00		14,832	14,832	-	

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Clerical and Office Salaries	2400	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	46,350	46,350
Non-certificated Bonuses	2600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-certificated Substitute	2935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. Non-certificated Salaries	2000-2999	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	68,598	68,598
3. Employee Benefits																		
State Teachers' Retirement System, certificated positions	3101	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	34,706	34,706
State Teachers' Retirement System, classified positions	3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, certificated positions	3201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Employees' Retirement System, classified positions	3202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	3301	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	2,780	2,780
OASDI/Medicare/Alternative, classified positions	3302	437	437	437	437	437	437	437	437	437	437	437	437	437	437	437	5,248	5,248
Health & Welfare Benefits, certificated positions	3401	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	19,530	19,530
Health & Welfare Benefits, classified positions	3402	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600	12,600
State Unemployment Insurance, certificated positions	3501	799	799	799	799	799	799	799	799	799	799	799	799	799	799	799	9,587	9,587
State Unemployment Insurance, classified positions	3502	286	286	286	286	286	286	286	286	286	286	286	286	286	286	286	3,430	3,430
State Employment Training Tax, certificated positions	3511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Employment Training Tax, classified positions	3512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	3601	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	2,876	2,876
Workers' Compensation Insurance, classified positions	3602	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	1,029	1,029
OPEB, Allocated, certificated positions	3701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB, Allocated, classified positions	3702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB, Active Employees, certificated positions	3751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB, Active Employees, classified positions	3752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERS Reduction, certificated positions	3801	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERS Reduction, classified positions	3802	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Benefits, certificated positions	3901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Benefits, classified positions	3902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits - not pension	3998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employer Paid Taxes	3999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Employee Benefits	3000-3999	7,649	7,648.84	91,786	91,786													
4. Books and Supplies																		
Approved Textbooks and Core Curricula Materials	4100	2,050.00				1,025.00				1,025.00							4,100	4,100
Books and Other Reference Materials	4200	620.00	620.00	310.00	310.00	310.00			310.00		310.00		310.00		310.00		3,100	3,100
Materials and Supplies	4300	713	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50	712.50		8,550	8,550
Noncapitalized Equipment	4400	1,675.00	1,675.00														3,350	3,350
Food	4700	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92	1,969.92		19,699	19,699
4. Books and Supplies	4000-4999	713	7,027.42	4,977.42	2,992.42	4,017.42	2,992.42	2,682.42	4,017.42	2,682.42	2,992.42	2,682.42	1,022.50	2,682.42	1,022.50	-	38,799	38,799
5. Services and Other Operating Expenditures																		
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	5210			1,561.76		1,561.76				3,123.52							6,247	6,247
Conference, Convention, Meeting	5220	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85	469.85		4,699	4,699
Field Trip	5240	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00		2,500	2,500
Dues and Memberships	5300	306	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25	306.25		3,675	3,675
Insurance	5400	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	951.07	11,413	11,413
Operations and Housekeeping Services	5500	815	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20	815.20		9,782	9,782
Rent	5610	1,575	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00		18,900	18,900
Utilities	5620	315	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00	315.00		3,780	3,780
Repairs	5640	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00	189.00		1,890	1,890
Other Services & Operating Expenses	5800	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00		5,500	5,500
Accounting	5810	656	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25		7,875	7,875
Business Services	5813	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		48,000	48,000

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Bank Charges	5815		44.10	44.10	44.10	44.10	44.10	44.10	44.10	44.10	44.10	44.10		441	441	-	
Education Consultants	5817		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Legal	5830			262.50			262.50			262.50			262.50	1,050	1,050	-	
Professional Development	5840		525.00			525.00			525.00			525.00		2,100	2,100	-	
Substitute Teachers (Third Party Vendors)	5851		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contract Labor	5852		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Education Encroachment	5869		4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	4,477.09	49,248	49,248	-	
Special Education Services	5872		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Communications	5900	21	21	21	21	21	21	21	21	21	21	21	21	252	252	-	
5. Services and Other Operating Expenditures	5000-5999	7,689	15,145	14,882	16,182	15,145	16,444	14,620	15,145	18,006	14,620	15,145	13,379	951	177,352	177,352	-
6. Capital Outlay																	
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>																	
Land and Land Improvements	6100-6170																
Buildings and Improvements of Buildings	6200																
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		5,000											5,000	5,000	-	
Equipment	6400		2,500											2,500	2,500	-	
Equipment Replacement	6500																
Depreciation Expense (for full accrual only)	6900																
6. Capital Outlay	6000-6599	-	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500	7,500	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143																
Transfers of Pass-through Revenues to Other LEAs	7211-7213																
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE																
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO																
All Other Transfers	7281-7299																
Debt Service:																	
Interest	7438			166.67	167	167	167	167	167	-	-	-	-	1,000	1,000	-	
Principal	7439			-	-	-	-	-	-	-	-	-	-	-	-	-	
District Oversight Fee	7500												6,522	6,522	6,522	-	
7. Other Outgo	7100-7299	-	-	167	167	167	167	167	167	-	-	-	-	6,522	7,522	7,522	-
8. TOTAL EXPENDITURES		31,050	59,625	49,979	49,293	49,282	49,556	47,422	49,282	50,641	47,565	47,780	44,355	7,473	583,302	583,302	-
C. Operating Cash Flow		(31,050)	(21,152)	26,967	4,740	2,907	4,532	6,612	2,016	41,920	56	(2,895)	3,321	42,939	80,916	80,916	
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979																
2. Less: Other Uses	7630-7699		50,000												50,000	50,000	-
E. PRIOR YEAR TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE		24,378															
2. PREPAID EXPENDITURES																	
3. ACCOUNTS PAYABLE		13,067															
4. LOANS PAYABLE																	
NET PRIOR YEAR TRANSACTIONS		11,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F. ENDING CASH BALANCE		295,350	224,198	251,165	255,905	258,813	263,345	269,957	271,973	313,893	313,950	311,055	314,376				

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Budget Cash Flow - 2022-23

Beginning Cash Balance	July 1 Cash =	July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
		314,376	319,674	247,122	281,427	290,629	297,245	306,234	317,441	323,049	374,803	378,499	378,639				
A. REVENUES																	
1. LCFF Sources																	
State Aid - Current Year	8011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account (EPA) - Current Year	8012				3,120			3,120			3,120			3,120	12,480	12,480	-
State Aid - Prior Years	8019																-
Transfers to Charter Schools in Lieu of Property Taxes	8096		43,873	87,746	58,497	58,497	58,497	58,497	58,497	102,370	51,185	51,185	51,185	51,185	731,215	731,215	-
Other LCFF Transfers	8091, 8097																-
1. Total, LCFF Sources			43,873	87,746	61,617	58,497	58,497	61,617	58,497	102,370	54,305	51,185	51,185	54,305	743,695	743,695	-
2. Federal Revenues																	
No Child Left Behind	8290																-
Special Education - Federal	8181, 8182																-
Child Nutrition - Federal	8220																-
Other Federal Revenues																	-
Title I																	-
Title II																	-
Title III																	-
Title IV																	-
Title V																	-
PCSGP																	-
2. Total, Federal Revenues																	-
3. Other State Revenues																	
Special Education - State	8311																-
Child Nutrition - State	8520																-
School Facilities Apportionments	8545																-
Mandated Cost Reimbursement	8550					1,008									1,008	1,008	-
State Lottery Revenue	8560						3,182			3,182			3,182	3,182	12,730	12,730	-
ASES	8590																-
All Other State Revenues	8590																-
3. Total, Other State Revenues						1,008	3,182			3,182			3,182	3,182	13,738	13,738	-
4. Other Local Revenues																	
Food Service Sales	8634																-
All Other Sales	8639																-
Interest	8660																-
Donations	8682																-
All Other Fees and Contracts	8689																-
All Other Local Revenues	8699																-
4. Total, Local Revenues																	-
5. TOTAL REVENUES			43,873	87,746	61,617	59,505	61,680	61,617	58,497	105,553	54,305	51,185	54,367	57,487	757,433	757,433	-
B. EXPENDITURES																	
1. Certificated Salaries																	
Certificated Teachers' Salaries	1100	9,562	9,562	9,562	9,562	9,562	9,562	9,562	9,562	9,562	9,562	9,562	9,562	-	114,747	114,747	-
Certificated Stipends	1101																-
Certificated Pupil Support Salaries	1200		289	289	289	289	289	289	289	289	289	289	289		3,183	3,183	-
Certificated Supervisors' and Administrators' Salaries	1300		7,233	7,233	7,233	7,233	7,233	7,233	7,233	7,233	7,233	7,233	7,233		79,568	79,568	-
Certificated Bonuses	1400																-
Other Certificated Salaries	1900																-
1. Certificated Salaries	1000-1999	9,562	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	17,084.99	-	197,497	197,497	-
2. Non-certificated Salaries																	
Non-certificated Instructional Aides' Salaries	2100	637	637	637	637	637	637	637	637	637	637	637	637		7,638	7,638	-
Non-certificated Support Salaries	2200	1,273	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08	1,273.08		15,277	15,277	-

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Clerical and Office Salaries	2400	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	47,741	47,741	
Non-certificated Bonuses	2600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Non-certificated Substitute	2935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. Non-certificated Salaries	2000-2999	5,888	-	70,656	70,656														
3. Employee Benefits																			
State Teachers' Retirement System, certificated positions	3101	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	35,746.98	35,747	-
State Teachers' Retirement System, classified positions	3102																		
Public Employees' Retirement System, certificated positions	3201																		
Public Employees' Retirement System, classified positions	3202																		
OASDI/Medicare/Alternative, certificated positions	3301	239	239	239	239	239	239	239	239	239	239	239	239	239	239	239	2,863.71	2,864	-
OASDI/Medicare/Alternative, classified positions	3302	450	450	450	450	450	450	450	450	450	450	450	450	450	450	450	5,405.18	5,405	-
Health & Welfare Benefits, certificated positions	3401	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	1,709	1,709	20,506.50	20,507	-
Health & Welfare Benefits, classified positions	3402	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	1,103	1,103	13,230.00	13,230	-
State Unemployment Insurance, certificated positions	3501	823	823	823	823	823	823	823	823	823	823	823	823	823	823	823	9,874.86	9,875	-
State Unemployment Insurance, classified positions	3502	294	294	294	294	294	294	294	294	294	294	294	294	294	294	294	3,532.80	3,533	-
State Employment Training Tax, certificated positions	3511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Employment Training Tax, classified positions	3512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	3601	247	247	247	247	247	247	247	247	247	247	247	247	247	247	247	2,962.46	2,962	-
Workers' Compensation Insurance, classified positions	3602	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	1,059.84	1,060	-
OPEB, Allocated, certificated positions	3701																		
OPEB, Allocated, classified positions	3702																		
OPEB, Active Employees, certificated positions	3751																		
OPEB, Active Employees, classified positions	3752																		
PERS Reduction, certificated positions	3801																		
PERS Reduction, classified positions	3802																		
Other Benefits, certificated positions	3901																		
Other Benefits, classified positions	3902																		
Employee benefits - not pension	3998																		
Employer Paid Taxes	3999																		
3. Employee Benefits	3000-3999	7,931.86	-	95,182.32	95,182														
4. Books and Supplies																			
Approved Textbooks and Core Curricula Materials	4100		2,625.00			1,312.50				1,312.50							5,250	5,250	-
Books and Other Reference Materials	4200		730.00	730.00	365.00	365.00	365.00			365.00				365.00			3,650	3,650	-
Materials and Supplies	4300	813	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	812.50	9,750	9,750	-
Noncapitalized Equipment	4400		2,025.00	2,025.00													4,050	4,050	-
Food	4700		2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	2,246.40	22,464	22,464	-
4. Books and Supplies	4000-4999	813	8,438.90	5,813.90	3,423.90	4,736.40	3,423.90	3,058.90	4,736.40	3,058.90	3,423.90	3,058.90	3,423.90	3,058.90	1,177.50	-	45,164	45,164	
5. Services and Other Operating Expenditures																			
Subagreements for Services	5100																		
Travel	5210			1,639.85		1,639.85				3,279.69							6,559	6,559	-
Conference, Convention, Meeting	5220		493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	493.34	4,933	4,933	-
Field Trip	5240		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,000	3,000	-
Dues and Memberships	5300	322	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	321.56	3,859	3,859	-
Insurance	5400		1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	1,084.56	13,015	13,015	-
Operations and Housekeeping Services	5500	930	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	929.62	11,155	11,155	-
Rent	5610	1,654	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	1,653.75	19,845	19,845	-
Utilities	5620	331	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	330.75	3,969	3,969	-
Repairs	5640		198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	198.45	1,985	1,985	-
Other Services & Operating Expenses	5800		605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	605.00	6,050	6,050	-
Accounting	5810	689	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	689.06	8,269	8,269	-
Business Services	5813	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000	54,000	-

Pinecrest Expedition Academy Budget and Multi-Year Financial Projections

Bank Charges	5815		46.31	46.31	46.31	46.31	46.31	46.31	46.31	46.31	46.31	46.31	46.31	46.31	463	463	-
Education Consultants	5817		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	5830			275.63			275.63			275.63			275.63		1,103	1,103	-
Professional Development	5840		801.25			801.25			801.25			801.25		801.25	3,205	3,205	-
Substitute Teachers (Third Party Vendors)	5851		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	5852																-
Special Education Encroachment	5869		5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	5,105.45	56,160	56,160	-	
Special Education Services	5872		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	5900	22	22	22	22	22	22	22	22	22	22	22	22	22	265	265	-
5. Services and Other Operating Expenditures	5000-5999	8,447	17,081	16,556	17,920	17,081	18,195	16,280	17,081	19,835	16,280	17,081	14,912	1,085	197,834	197,834	-
6. Capital Outlay																	
<i>(Objects 6100-6170, 6200-6500 modified accrual basis only)</i>																	
Land and Land Improvements	6100-6170																
Buildings and Improvements of Buildings	6200																
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		10,000												10,000	10,000	-
Equipment	6400	5,000													5,000	5,000	-
Equipment Replacement	6500																-
Depreciation Expense (for full accrual only)	6900																-
6. Capital Outlay	6000-6599	5,000	10,000	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-
7. Other Outgo																	
Tuition to Other Schools	7110-7143																
Transfers of Pass-through Revenues to Other LEAs	7211-7213																
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE																
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO																
All Other Transfers	7281-7299																
Debt Service:																	
Interest	7438			166.67	166.67	166.67	166.67	166.67	166.67						1,000	1,000	0
Principal	7439			-	-	-	-	-	-								-
District Oversight Fee	7500												7,437	7,437	7,437	7,437	-
7. Other Outgo	7100-7299	-	-	167	167	167	167	167	167	-	-	-	-	7,437	8,437	8,437	0
8. TOTAL EXPENDITURES		37,641	66,425	53,441	52,415	52,889	52,691	50,410	52,889	53,799	50,609	51,045	46,995	8,522	629,770	629,770	0
C. Operating Cash Flow		(37,641)	(22,552)	34,305	9,202	6,616	8,989	11,207	5,608	51,754	3,696	140	7,373	48,966	127,662	127,662	
D. OTHER FINANCING SOURCES / USES																	
1. Other Sources	8930-8979																
2. Less: Other Uses	7630-7699		50,000												50,000	50,000	
E. PRIOR YEAR TRANSACTIONS																	
1. ACCOUNTS RECEIVABLE			50,412														
2. PREPAID EXPENDITURES																	
3. ACCOUNTS PAYABLE			7,473														
4. LOANS PAYABLE																	
NET PRIOR YEAR TRANSACTIONS			42,939														
F. ENDING CASH BALANCE		319,674	247,122	281,427	290,629	297,245	306,234	317,441	323,049	374,803	378,499	378,639	386,012				

Budget Cash Flow - 2023-24

	July	August	September	October	November	December	January	February	March	April	May	June	Accrued	Total	Budget	Variance
Beginning Cash Balance	July 1 Cash =	386,012	386,428	374,044	407,544	415,432	421,418	429,079	439,015	443,851	494,155	496,620	495,448			
A. REVENUES																
1. LCFF Sources																
State Aid - Current Year	8011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account (EPA) - Current Year	8012			3,120			3,120			3,120			3,120	12,480	12,480	-
State Aid - Prior Years	8019															
Transfers to Charter Schools in Lieu of Property Taxes	8096		43,873	87,746	58,497	58,497	58,497	58,497	58,497	102,370	51,185	51,185	51,185	731,215	731,215	-

