

May 29, 2024

MEMORANDUM

TO: Michael Bazemore, Head of School
Jean Bazemore, Director
Northcoast Preparatory and Performing Arts Academy Charter School

FROM: Angela West, Director of Fiscal Services

SUBJECT: 2024-2025 FINAL BUDGET ADOPTION

INSTRUCTIONS

Enclosed are the following materials as well as some final budget instructions:

1. Annual Financial and Budget Adoption Report for your charter fund.
2. Certification of Adopted Budget.

Budget Adoption Reports

We have provided a Budget Adoption Report for your charter school fund. Your current working budget for 2023-2024 was used for the estimated actual data, while the budget year data for 2024-2025 came from your development budget.

BUDGET REVIEW AND APPROVAL PROCESS

California Education Code 47604.33 (1) requires submission of a preliminary budget both to the County Superintendent of Schools and to the chartering agency. Because our office is your chartering agency, and has prepared your state-software generated budget document, your budget submission to our office is considered complete.

By August 15, 2024, you will receive our analysis and report based upon our review of your budget, together with any technical corrections or recommendations for action by your board. We will be happy to meet with you to review all options and identify any necessary next steps.

Please email us signed copies of your Form CB, and Certification of Adopted Budget form within 5 days of the board adoption of your 2024-2025 Budget, or July 1, 2024, whichever is earlier.

If you have any questions, please feel free to call Johnna Emery at 445-5313 or Julie Grant at 613-3489.

AW: jg

Enclosures

c August Deshais
Charter School Governing Board (letter only)

Humboldt County Office of Education

CERTIFICATION OF ADOPTED BUDGET 2024-2025

In order for our office to be certain that the 2024-2025 adopted budget in the financial system equals the Budget Adoption Report as adopted by the board, we request that you **complete the following and return it to Julie Grant, in the Business Office, with a copy of your Budget Adoption Report**, after board adoption.

_____ There were no changes to the Budget Adoption Report as originally prepared.

_____ Attached is the adopted budget for our district. Changes were made at the time of adoption. These changes are indicated in red on the attached Budget Adoption Report and have been entered into the financial system in the computer. A budget summary report is enclosed which equals the attached Budget Adoption Report.

SIGNED: _____
District Superintendent or Business Manager

School District

Date

Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):
2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official
(Original signature required)

Printed Name: _____ Title: _____

For additional information on the budget report, please contact:

Charter School Contact:

Name

Title

Telephone

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,483,175.00	1,575,237.00	6.2%
2) Federal Revenue		8100-8299	38,108.00	14,304.00	-62.5%
3) Other State Revenue		8300-8599	223,580.00	175,832.00	-21.4%
4) Other Local Revenue		8600-8799	131,579.00	113,457.00	-13.8%
5) TOTAL, REVENUES			1,876,442.00	1,878,830.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	708,400.00	652,043.00	-8.0%
2) Classified Salaries		2000-2999	523,733.00	321,209.00	-38.7%
3) Employee Benefits		3000-3999	467,212.00	366,458.00	-21.6%
4) Books and Supplies		4000-4999	85,822.00	97,323.00	13.4%
5) Services and Other Operating Expenses		5000-5999	511,479.00	515,765.00	0.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,170.00	21,169.00	1,709.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,297,816.00	1,973,967.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(421,374.00)	(95,137.00)	-77.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(421,374.00)	(95,137.00)	-77.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	734,931.00	313,557.00	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,931.00	313,557.00	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			734,931.00	313,557.00	-57.3%
2) Ending Net Position, June 30 (E + F1e)			313,557.00	218,420.00	-30.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	191,732.00	114,863.00	-40.1%
c) Unrestricted Net Position		9790	121,825.00	103,557.00	-15.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,493.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,896.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			625,390.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,777.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	55,000.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			82,777.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			542,613.30		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	430,928.00	459,647.00	6.7%
Education Protection Account State Aid - Current Year		8012	457,294.00	520,637.00	13.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	594,953.00	594,953.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,483,175.00	1,575,237.00	6.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	12,534.00	12,201.00	-2.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,103.00	2,103.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	4,740.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,731.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			38,108.00	14,304.00	-62.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,522.00	5,522.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	33,117.00	34,611.00	4.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	184,941.00	135,699.00	-26.6%
TOTAL, OTHER STATE REVENUE			223,580.00	175,832.00	-21.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	12,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	69,929.00	57,195.00	-18.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	46,650.00	44,262.00	-5.1%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,579.00	113,457.00	-13.8%
TOTAL, REVENUES			1,876,442.00	1,878,830.00	0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	598,526.00	551,498.00	-7.9%
Certificated Pupil Support Salaries		1200	12,374.00	8,775.00	-29.1%
Certificated Supervisors' and Administrators' Salaries		1300	97,500.00	91,770.00	-5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			708,400.00	652,043.00	-8.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	182,626.00	124,980.00	-31.6%
Classified Support Salaries		2200	32,420.00	26,839.00	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	180,872.00	61,160.00	-66.2%
Clerical, Technical and Office Salaries		2400	92,614.00	87,230.00	-5.8%
Other Classified Salaries		2900	35,201.00	21,000.00	-40.3%
TOTAL, CLASSIFIED SALARIES			523,733.00	321,209.00	-38.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,526.00	154,840.00	-5.3%
PERS		3201-3202	104,725.00	73,860.00	-29.5%
OASDI/Medicare/Alternative		3301-3302	52,155.00	39,054.00	-25.1%
Health and Welfare Benefits		3401-3402	138,795.00	92,087.00	-33.7%
Unemployment Insurance		3501-3502	618.00	488.00	-21.0%
Workers' Compensation		3601-3602	7,393.00	6,129.00	-17.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			467,212.00	366,458.00	-21.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,983.00	3,983.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,953.00	88,304.00	16.3%
Noncapitalized Equipment		4400	5,886.00	5,036.00	-14.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,822.00	97,323.00	13.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	12,291.00	12,291.00	0.0%
Travel and Conferences		5200	1,950.00	18,470.00	847.2%
Dues and Memberships		5300	31,689.00	31,619.00	-0.2%
Insurance		5400-5450	32,000.00	32,000.00	0.0%
Operations and Housekeeping Services		5500	64,099.00	66,059.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,360.00	100,735.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	239,386.00	229,876.00	-4.0%
Communications		5900	24,704.00	24,715.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			511,479.00	515,765.00	0.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	1,169.00	1,169.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1.00	20,000.00	1,999,900.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,170.00	21,169.00	1,709.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			2,297,816.00	1,973,967.00	-14.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,483,175.00	1,575,237.00	6.2%
2) Federal Revenue		8100-8299	38,108.00	14,304.00	-62.5%
3) Other State Revenue		8300-8599	223,580.00	175,832.00	-21.4%
4) Other Local Revenue		8600-8799	131,579.00	113,457.00	-13.8%
5) TOTAL, REVENUES			1,876,442.00	1,878,830.00	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,165,799.00	1,025,057.00	-12.1%
2) Instruction - Related Services	2000-2999		693,589.00	519,831.00	-25.1%
3) Pupil Services	3000-3999		162,102.00	147,804.00	-8.8%
4) Ancillary Services	4000-4999		88,300.00	72,739.00	-17.6%
5) Community Services	5000-5999		13.00	13.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		115,807.00	114,488.00	-1.1%
8) Plant Services	8000-8999		71,036.00	72,866.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,170.00	21,169.00	1,709.3%
10) TOTAL, EXPENSES			2,297,816.00	1,973,967.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(421,374.00)	(95,137.00)	-77.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(421,374.00)	(95,137.00)	-77.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	734,931.00	313,557.00	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,931.00	313,557.00	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			734,931.00	313,557.00	-57.3%
2) Ending Net Position, June 30 (E + F1e)			313,557.00	218,420.00	-30.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	191,732.00	114,863.00	-40.1%
c) Unrestricted Net Position		9790	121,825.00	103,557.00	-15.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
0000	Unrestricted	191,732.00	114,863.00
Total, Restricted Net Position		191,732.00	114,863.00

NORTHCOAST PREPARATORY & PERFORMING ARTS ACADEMY CHARTER SCHOOL DISTRICT

5/29/2024

ALL FUNDS BUDGET ADOPTION WORKING BUDGET FISCAL YEAR 2024-25	General Fund/TRANs			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 1,575,237		\$ 1,575,237								\$ 1,575,237
Federal Sources		14,304	14,304								14,304
Other State Sources	30,125	145,707	175,832								175,832
Other Local Sources	50,889	62,568	113,457								113,457
Total Revenue	1,656,251	222,579	1,878,830								1,878,830
B. EXPENDITURES											
Certificated Salaries	584,269	67,774	652,043								652,043
Classified Salaries	266,824	54,385	321,209								321,209
Employee Benefits	293,722	72,736	366,458								366,458
Supplies	56,057	41,266	97,323								97,323
Services & Other Operating	459,537	56,228	515,765								515,765
Capital Outlay											
Other Outgo	20,000	1,169	21,169								21,169
Support Costs	(5,891)	5,891									
Total Expenditures	1,674,518	299,449	1,973,967								1,973,967
C. EXCESS REVENUES (EXPENDITURES)	(18,267)	(76,870)	(95,137)								(95,137)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions											
Total Other Sources (Uses)											
E. FUND BALANCE INCREASE (DECREASE)	(18,267)	(76,870)	(95,137)								(95,137)
F. ADJUSTED BEGINNING BALANCE	121,825	191,732	313,557								313,557
G. ENDING BALANCE	\$ 103,558	\$ 114,862	\$ 218,420								\$ 218,420

MULTI-YEAR BUDGET PROJECTION

NORTHCOAST PREPARATORY & PERFORMING ARTS ACADEMY CHARTER SCHOOL DIS											5/29/2024
ALL FUNDS	General			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total
BUDGET ADOPTION MULTI-YEAR PROJECTIO	Fund/TRANs	Fund/TRANs	Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,624,223	\$	\$ 1,624,223	\$	\$	\$	\$	\$	\$	\$	\$ 1,624,223
Federal Sources		14,304	14,304								14,304
Other State Sources	30,125	145,707	175,832								175,832
Other Local Sources	50,889	62,568	113,457								113,457
Total Revenue	1,705,237	222,579	1,927,816								1,927,816
B. EXPENDITURES											
Certificated Salaries	561,972	59,773	621,745								621,745
Classified Salaries	253,046	36,817	289,863								289,863
Employee Benefits	296,006	70,591	366,597								366,597
Supplies	69,057	23,755	92,812								92,812
Services & Other Operating	461,026	56,472	517,498								517,498
Capital Outlay											
Other Outgo	20,000	1,169	21,169								21,169
Support Costs	(5,710)	5,710									
Total Expenditures	1,655,397	254,287	1,909,684								1,909,684
C. EXCESS REVENUES (EXPENDITURES)	49,840	(31,708)	18,132								18,132
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions											
Total Other Sources (Uses)											
E. FUND BALANCE INCREASE (DECREASE)	49,840	(31,708)	18,132								18,132
F. ADJUSTED BEGINNING BALANCE	103,558	114,862	218,420								218,420
G. ENDING BALANCE	\$ 153,398	\$ 83,154	\$ 236,552	\$	\$	\$	\$	\$	\$	\$	\$ 236,552

MULTI-YEAR BUDGET PROJECTION

NORTHCOAST PREPARATORY & PERFORMING ARTS ACADEMY CHARTER SCHOOL DISTRICT											5/29/2024
ALL FUNDS	General			SPECIAL REVENUE FUNDS -----			OTHER FUND TYPES -----				
BUDGET ADOPTION MULTI-YEAR PROJECTIO	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2026-27	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,679,344		\$ 1,679,344	\$	\$	\$	\$	\$	\$	\$	\$ 1,679,344
Federal Sources		14,304	14,304								14,304
Other State Sources	30,125	145,707	175,832								175,832
Other Local Sources	50,889	62,568	113,457								113,457
Total Revenue	1,760,358	222,579	1,982,937								1,982,937
B. EXPENDITURES											
Certificated Salaries	561,972	59,773	621,745								621,745
Classified Salaries	253,046	36,817	289,863								289,863
Employee Benefits	296,969	70,621	367,590								367,590
Supplies	69,057	23,755	92,812								92,812
Services & Other Operating	461,026	38,202	499,228								499,228
Capital Outlay											
Other Outgo	15,000	1,169	16,169								16,169
Support Costs	(5,711)	5,711									
Total Expenditures	1,651,359	236,048	1,887,407								1,887,407
C. EXCESS REVENUES (EXPENDITURES)	108,999	(13,469)	95,530								95,530
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions											
Total Other Sources (Uses)											
E. FUND BALANCE INCREASE (DECREASE)	108,999	(13,469)	95,530								95,530
F. ADJUSTED BEGINNING BALANCE	153,398	83,154	236,552								236,552
G. ENDING BALANCE	\$ 262,397	\$ 69,685	\$ 332,082	\$	\$	\$	\$	\$	\$	\$	\$ 332,082

NORTHCOAST PREPARATORY & PERFORMING ARTS ACADEMY CHARTER SCHOOL DISTRICT

CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)

2024-2025

	0	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	333,445	281,760	287,200	287,200	374,989	319,488	239,816	335,153	303,695	246,746	297,423	219,553	149,966	
Local Control Funding Formula	21,546	56,533	238,915	87,376	87,376	217,535	87,376	89,960	247,319	79,264	79,264	282,774	-	-
Federal Revenues	-	-	-	-	-	526	-	-	526	-	-	526	-	12,727
State Revenues	615	615	1,106	9,759	1,934	26,106	3,591	1,106	1,106	9,759	1,106	101,722	17,306	
Local Revenues	4,560	2,213	3,984	6,984	3,984	3,984	6,984	3,984	3,984	3,984	3,984	6,984	25,922	35,909
Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	4,349	969	-	13,854	-	-	-	28,186	-	1,150	-	-	-	-
1000	9,549	18,408	55,458	60,233	59,082	58,459	60,035	57,550	76,038	62,259	62,379	72,592	-	-
2000	10,570	10,988	22,381	28,932	33,733	28,399	21,902	32,989	33,758	29,276	33,411	34,870	-	-
3000	7,057	8,382	29,158	36,512	35,688	27,188	27,371	29,729	30,768	29,385	29,936	75,284	-	-
4000	-	1,832	23,520	5,628	7,856	12,979	2,541	4,748	22,325	3,062	1,744	11,086	-	-
5000	41,570	15,280	25,698	42,168	36,607	25,789	43,643	26,983	40,518	46,893	29,471	141,147	-	-
6000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	-	-	-	-	-	-	-	-	-	-	-	-	21,169	-
TF in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TF out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payables	14,010	-	-	-	-	-	-	2,102	-	-	-	-	-	-
Deferred Expense	-	-	-	-	-	-	-	-	-	-	-	-	16,112	-
TRANS Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance		281,760	287,200	374,989	319,488	239,816	335,153	303,695	246,746	297,423	219,553	149,966	220,874	

Total Projected Receivables (including deferred appropriations if any): 65,942

Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$220,874