

**Nevada City School of the Arts  
Finance Committee Meeting Agenda**

April 26, 2022

4:00 p.m. – 5:00 p.m.

**Digital Meeting via Zoom**

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors ("Board") and employees of the NCSA shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

Join Zoom Meeting

<https://zoom.us/j/99516263180?pwd=WGV4ZVlFeldCM3FVcUVpZms4WDhCZz09>

Meeting ID: 995 1626 3180

Passcode: 671470

+1 669 900 6833 US (San Jose)

**Disability Access:** Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (530) 273-7736. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

**Call to Order: 4:00 p.m.**

**Roll Call:**

**Public Forum:** *Members of the public who wish to comment during the committee meeting may use the "raise hand" tool on the Zoom platform. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The committee members may limit the total time for public comment to a reasonable time. The committee reserves the right to mute or remove a member of the public if comments or actions disrupts the meeting.*

**Consent Agenda**

1. Approve Agenda
2. Approve 3-22-2022 Meeting Minutes – *See attached*

**Discussion Items**

3. Review Raven Springs LLC Financial Statements – *See attached*
4. Review Budget vs. Actuals Report – *See attached*
5. Review NCSA Cash Flow – *See attached*
6. Discuss DRAFT 2022-23 Adopted Budget – *Handout @ Meeting*
7. Discuss Items for Next Meeting

**Adjournment 5:00 p.m.**

**Access to Board Materials:** A copy of the written materials which will be submitted to the School Board may be reviewed by any interested persons on NCSA's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

**Nevada City School of the Arts  
Finance Committee Meeting Minutes**

March 22, 2022

4:00 p.m. – 5:00 p.m.

**Digital Meeting via Zoom**

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors ("Board") and employees of the NCSA shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

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**Call to Order: 4:02 p.m.**

**Roll Call:** Laura Lebleu, Andrew Todd, Cindy Smart, LeeAnne Haglund, Melissa Brokenshire, Meshawn Simmons

**Absent:** Lauren Hesterman

**Public Forum:** *Members of the public who wish to comment during the committee meeting may use the "raise hand" tool on the Zoom platform. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The committee members may limit the total time for public comment to a reasonable time. The committee reserves the right to mute or remove a member of the public if comments or actions disrupts the meeting.*

**Consent Agenda**

1. Approve Agenda
2. Approve 2-22-2022 Meeting Minutes – *See attached*  
Motion: Laura 2<sup>nd</sup>: Meshawn  
Unanimous assent

**Discussion Items**

3. Review Raven Springs LLC Financial Statements – *See attached*  
No discussion – financials are looking good for where we are at in time.
4. Review Budget vs. Actuals Report – *See attached*  
No discussion
5. Review NCSA Cash Flow – *See attached*  
No discussion – it's looking good for the remainder
6. Discuss Items for Next Meeting  
We will discuss LCAP, specific funding from State & Federal programs and draft adopted budget items.

**Adjournment 4:31 p.m.**

**Access to Board Materials:** A copy of the written materials which will be submitted to the School Board may be reviewed by any interested persons on NCSA's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

# Raven Springs LLC

## Statement of Financial Position

As of April 22, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
9121-65 Cash in Bank - Raven Springs - General Checking - 5165	338,231.08
9122-45 Raven Springs - CIP Checking	292,385.74
<b>Total Bank Accounts</b>	<b>\$630,616.82</b>
Other Current Assets	
9140 Undeposited Funds	130.00
<b>Total Other Current Assets</b>	<b>\$130.00</b>
<b>Total Current Assets</b>	<b>\$630,746.82</b>
Fixed Assets	
9400 Capital Assets	
9410 Land	1,335,647.11
9425 Accumulated Depreciation - Land	-39,595.00
9430 Buildings & Improvements	3,396,558.24
9435 Accumulated Depreciation - Buildings	-203,653.15
9440 Machinery & Equipment	4,509.00
9445 Accumulated Depreciation - Equipment	-1,061.00
<b>Total 9400 Capital Assets</b>	<b>4,492,405.20</b>
9450 Construction in Progress	260,734.50
<b>Total Fixed Assets</b>	<b>\$4,753,139.70</b>
<b>TOTAL ASSETS</b>	<b>\$5,383,886.52</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
9501 Accrued Accounts Payable	-26,042.39
9650 Deferred Revenue	0.00
<b>Total Other Current Liabilities</b>	<b>\$ -26,042.39</b>
<b>Total Current Liabilities</b>	<b>\$ -26,042.39</b>
Long-Term Liabilities	
9670 Lease Deposits	15,040.00
9671 Tri Counties Property Loan	0.00
9672 Tri Counties Construction Loan	0.00
9673 Tri Counties Refi Property Loan - 84560	2,137,112.49
9673-01 Debit Issue Costs	6,643.46
<b>Total 9673 Tri Counties Refi Property Loan - 84560</b>	<b>2,143,755.95</b>
9676 Kubota Parts Loan	-7,500.35
<b>Total Long-Term Liabilities</b>	<b>\$2,151,295.60</b>
<b>Total Liabilities</b>	<b>\$2,125,253.21</b>
Equity	
Retained Earnings	3,111,826.78
Net Revenue	146,806.53
<b>Total Equity</b>	<b>\$3,258,633.31</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$5,383,886.52</b>



# Raven Springs LLC

## Statement of Activity

July 2021 - June 2022

	TOTAL
Revenue	
8650 Leases & Rentals	
8650-01 Building 1	23,716.00
8650-04 Pratschner Lease	2,000.00
8650-05 Building 5	54,242.85
8650-06 Building 6	37,080.00
8650-11 Cell Tower Lease	12,181.20
8650-12 Building 12	8,000.00
8650-9B Building 9 - Suite B	4,391.89
8650-9C Curious Forge Lease	20,668.76
8650-9D Building 9 - Suite D	360.00
8650-9E Building 9 Suite E	1,000.00
8650-9S Cosmic Shark Lease	3,960.00
8650-9T Building 9 - Storage	6,140.00
8650-9W Building 9 - Suite 225	1,326.60
8650-9X Building 9 - High Bay	4,300.00
8650-9Y Building 9 - Suite 214	200.00
8650-9Z Building 9 - Suite 215	900.00
8650-GM Building 9 - Gym	240.00
8650-NC NCSOTA Lease	504,996.00
<b>Total 8650 Leases &amp; Rentals</b>	<b>685,703.30</b>
Unapplied Cash Payment Income	-9,141.00
<b>Total Revenue</b>	<b>\$676,562.30</b>
GROSS PROFIT	<b>\$676,562.30</b>
Expenditures	
4000 Business Supplies & Materials	
4300 Supplies & Materials	
4330 Office Supplies	123.54
4352 Maintenance Supplies	4,954.09
4352-01 Water Treatment Supplies	4,727.41
<b>Total 4352 Maintenance Supplies</b>	<b>9,681.50</b>
<b>Total 4300 Supplies &amp; Materials</b>	<b>9,805.04</b>
<b>Total 4000 Business Supplies &amp; Materials</b>	<b>9,805.04</b>

# Raven Springs LLC

## Statement of Activity

July 2021 - June 2022

	TOTAL
5000 Services & Other Operating Expenses	
5500 Operations & Housekeeping	
5510 Utilities - Gas & Electric	
5510-04 Bldg #4	3,316.90
5510-07 Bldg #7	7,783.41
5510-09 Bldg #9	36,533.92
5510-10 Bldg #10	429.04
5510-11 Bldg #11	7,217.87
5510-14 Bldg #14	3,158.53
<b>Total 5510 Utilities - Gas &amp; Electric</b>	<b>58,439.67</b>
5515 Landscaping	38,775.00
5530 Utilities - Water	23,160.12
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>120,374.79</b>
5600 Rentals, Leases & Repairs	
5615 Repairs & Maintenance - Building	126,958.88
5618 Repairs & Maintenance - Auto	1,775.63
5618-01 Property Vehicles - Gas	6,196.32
<b>Total 5600 Rentals, Leases &amp; Repairs</b>	<b>134,930.83</b>
5800 Other Services & Operating Expenses	131,155.80
5804 Property Taxes	31,214.88
5809 Bank Charges & Fees	7,774.21
5848 Licenses & Other Fees	14,619.45
<b>Total 5800 Other Services &amp; Operating Expenses</b>	<b>184,764.34</b>
5910 Utilities - Phone/Internet	10,513.64
5910-01 Bldg #1	-1,551.46
5910-02 Bldg #2	43.76
5910-03 Bldg #3	87.35
5910-04 Bldg #4	118.77
5910-05 Bldg #5	29.60
5910-06 Bldg #6	47.84
5910-07 Bldg #7	505.12
5910-08 Bldg #8	117.17
5910-09 Bldg #9	-3,477.03
5910-10 Bldg #10	81.72
5910-15 Bldg #15	29.60
<b>Total 5910 Utilities - Phone/Internet</b>	<b>6,546.08</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>446,616.04</b>

# Raven Springs LLC

## Statement of Activity

July 2021 - June 2022

	TOTAL
7438 Debt Service	
7438-01 Interest for land	73,550.17
7438-02 Interest for Construction Loan	5,163.60
<b>Total 7438 Debt Service</b>	<b>78,713.77</b>
QuickBooks Payments Fees	304.63
Unapplied Cash Bill Payment Expense	3,277.40
<b>Total Expenditures</b>	<b>\$538,716.88</b>
NET OPERATING REVENUE	<b>\$137,845.42</b>
Other Revenue	
8660 Interest	90.34
<b>Total Other Revenue</b>	<b>\$90.34</b>
NET OTHER REVENUE	<b>\$90.34</b>
NET REVENUE	<b>\$137,935.76</b>

# Nevada City School of the Arts

Budget vs. Actuals: 2021-22 2nd Interim Budget - FY22 P&L Classes

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State	2,710,171.00	3,613,300.00	-903,129.00	75.01 %
8100 Federal Revenue	504,143.97	1,480,556.00	-976,412.03	34.05 %
8300 Other State Revenues	769,615.29	880,450.71	-110,835.42	87.41 %
8600 Other Local Revenue	396,442.04	521,909.84	-125,467.80	75.96 %
Unapplied Cash Payment Revenue	83,654.01		83,654.01	
Uncategorized Revenue		200,000.00	-200,000.00	
<b>Total Income</b>	<b>\$4,464,026.31</b>	<b>\$6,696,216.55</b>	<b>\$ -2,232,190.24</b>	<b>66.66 %</b>
GROSS PROFIT	<b>\$4,464,026.31</b>	<b>\$6,696,216.55</b>	<b>\$ -2,232,190.24</b>	<b>66.66 %</b>
Expenses				
1000 Certificated Salaries	1,606,880.79	2,031,402.41	-424,521.62	79.10 %
2000 Classified Salaries	1,201,113.19	1,568,028.00	-366,914.81	76.60 %
3000 Employee Benefits	676,809.57	1,031,479.71	-354,670.14	65.62 %
4000 Books & Supplies	389,828.22	423,020.81	-33,192.59	92.15 %
5000 Services & Other Operating Expenses	1,634,032.67	1,916,384.00	-282,351.33	85.27 %
7000 Other Outflows	4,900.55		4,900.55	
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
<b>Total Expenses</b>	<b>\$5,513,564.99</b>	<b>\$6,970,314.93</b>	<b>\$ -1,456,749.94</b>	<b>79.10 %</b>
NET OPERATING INCOME	<b>\$ -1,049,538.68</b>	<b>\$ -274,098.38</b>	<b>\$ -775,440.30</b>	<b>382.91 %</b>
NET INCOME	<b>\$ -1,049,538.68</b>	<b>\$ -274,098.38</b>	<b>\$ -775,440.30</b>	<b>382.91 %</b>

# Nevada City School of the Arts

Budget vs. Actuals: 2021-22 2nd Interim Budget - FY22 P&L Classes

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
8000 Revenue - State				
8011 Charter Schools General Purpose Entitlement - State Aid	1,295,103.00	1,574,970.59	-279,867.59	82.23 %
8012 Education Protection Account Entitlement	742,034.00	1,040,356.41	-298,322.41	71.32 %
8012-09 EPA - Prior Year Revenue	-19,418.00		-19,418.00	
<b>Total 8012 Education Protection Account Entitlement</b>	<b>722,616.00</b>	<b>1,040,356.41</b>	<b>-317,740.41</b>	<b>69.46 %</b>
8096 Charter Schools in Lieu of Property Taxes	692,452.00	997,973.00	-305,521.00	69.39 %
<b>Total 8000 Revenue - State</b>	<b>2,710,171.00</b>	<b>3,613,300.00</b>	<b>-903,129.00</b>	<b>75.01 %</b>
8100 Federal Revenue				
8181 Special Education - Entitlement		78,557.00	-78,557.00	
8182 Special Education Reimbursement		34,940.00	-34,940.00	
8220 Child Nutrition - Federal	159,691.97	237,600.00	-77,908.03	67.21 %
8287 ESSER - COVID Relief Funds	279,216.00	979,947.00	-700,731.00	28.49 %
8290 Every Student Succeeds Act (ESSA)	65,236.00	147,112.00	-81,876.00	44.34 %
8296 Other Federal Revenue		2,400.00	-2,400.00	
<b>Total 8100 Federal Revenue</b>	<b>504,143.97</b>	<b>1,480,556.00</b>	<b>-976,412.03</b>	<b>34.05 %</b>
8300 Other State Revenues				
8380 Special Ed	208,806.00	287,351.00	-78,545.00	72.67 %
8382 Special Education - Prior Year (State)	1,639.00		1,639.00	
8520 Child Nutrition - State	11,052.37	6,345.00	4,707.37	174.19 %
8545 School Facilities Apportionments	232,828.51	409,046.76	-176,218.25	56.92 %
8550 Mandated Cost Reimbursements	7,346.00	7,346.00	0.00	100.00 %
8560 State Lottery Revenue	33,416.41	95,060.95	-61,644.54	35.15 %
8587 State ELOP Program	9,503.00		9,503.00	
8590 All Other State Revenue	265,024.00	75,301.00	189,723.00	351.95 %
<b>Total 8300 Other State Revenues</b>	<b>769,615.29</b>	<b>880,450.71</b>	<b>-110,835.42</b>	<b>87.41 %</b>
8600 Other Local Revenue				
8634 Food Service Sales	200.75		200.75	
8634-02 Lunch write-offs	-80.75		-80.75	
<b>Total 8634 Food Service Sales</b>	<b>120.00</b>		<b>120.00</b>	
8650 Leases and Rentals	0.00		0.00	
8650-11 Cell Tower Lease	19,923.93		19,923.93	
<b>Total 8650 Leases and Rentals</b>	<b>19,923.93</b>		<b>19,923.93</b>	
8660 Interest	5.11	300.00	-294.89	1.70 %
8676 After School Program Revenue	78,059.80	168,000.00	-89,940.20	46.46 %
8676-01 After School Program Write- Off	-4,332.25		-4,332.25	
<b>Total 8676 After School Program Revenue</b>	<b>73,727.55</b>	<b>168,000.00</b>	<b>-94,272.45</b>	<b>43.89 %</b>
8693 Field Trips	763.50		763.50	
8693-35 TK Field Studies	264.00	375.00	-111.00	70.40 %
8693-36 Kindergarten Field Studies	32.18		32.18	
8693-37 1st Grade Field Studies	1,079.30		1,079.30	
8693-38 2nd Grade Field Studies	179.50		179.50	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8693-39 3rd Grade Field Studies	73.48	1,012.50	-939.02	7.26 %
8693-40 4th Grade Field Studies	4,079.00	1,987.50	2,091.50	205.23 %
8693-41 5th Grade Field Studies	2,618.29	2,250.00	368.29	116.37 %
8693-42 6th Grade Field Studies	1,384.00	2,025.00	-641.00	68.35 %
8693-43 7th Grade Field Studies	-275.00		-275.00	
8693-44 8th Grade Field Studies	10,467.00	14,250.00	-3,783.00	73.45 %
8693-08 8th Grade Scholarships	-1,370.00		-1,370.00	
<b>Total 8693-44 8th Grade Field Studies</b>	<b>9,097.00</b>	<b>14,250.00</b>	<b>-5,153.00</b>	<b>63.84 %</b>
8693-45 4/5 Field Studies	392.50		392.50	
8693-99 Field Studies Write-offs	-20.00		-20.00	
<b>Total 8693 Field Trips</b>	<b>19,667.75</b>	<b>21,900.00</b>	<b>-2,232.25</b>	<b>89.81 %</b>
8699 All Other Local Revenue		3,500.00	-3,500.00	
8704 Yearbook Revenue		1,000.00	-1,000.00	
8705 Instrument Rentals		200.00	-200.00	
8710 LLC Payment for Services	131,155.80	155,209.84	-24,054.04	84.50 %
8804 Fundraising - AGC		125,000.00	-125,000.00	
8804-01 AGC Adjustments	-617.00		-617.00	
8804-19 AGC 2018-19	20.00		20.00	
8804-20 AGC 2019-20	597.00		597.00	
8804-21 AGC 2020-21	2,160.00		2,160.00	
8804-22 AGC 2021-22	118,612.23		118,612.23	
<b>Total 8804 Fundraising - AGC</b>	<b>120,772.23</b>	<b>125,000.00</b>	<b>-4,227.77</b>	<b>96.62 %</b>
8806 Credit Card Rebates	1,250.87	1,800.00	-549.13	69.49 %
8811 Fundraising Activities				
8811-02 Small Misc Fundraisers	2,571.87	2,000.00	571.87	128.59 %
8811-03 Read a Thon	19,494.80	18,000.00	1,494.80	108.30 %
<b>Total 8811 Fundraising Activities</b>	<b>22,066.67</b>	<b>20,000.00</b>	<b>2,066.67</b>	<b>110.33 %</b>
8812 Free Money	2,763.18	2,000.00	763.18	138.16 %
8813 Jogathon		20,000.00	-20,000.00	
8814 Afterschool Sports Revenue	3,838.80	3,000.00	838.80	127.96 %
8816 Farm to School Funds	1,150.15		1,150.15	
<b>Total 8600 Other Local Revenue</b>	<b>396,442.04</b>	<b>521,909.84</b>	<b>-125,467.80</b>	<b>75.96 %</b>
Unapplied Cash Payment Revenue	83,654.01		83,654.01	
Uncategorized Revenue		200,000.00	-200,000.00	
<b>Total Income</b>	<b>\$4,464,026.31</b>	<b>\$6,696,216.55</b>	<b>\$ -2,232,190.24</b>	<b>66.66 %</b>
<b>GROSS PROFIT</b>	<b>\$4,464,026.31</b>	<b>\$6,696,216.55</b>	<b>\$ -2,232,190.24</b>	<b>66.66 %</b>
Expenses				
1000 Certificated Salaries				
1100 Teachers Salaries	1,226,256.71	1,568,358.00	-342,101.29	78.19 %
1101 Teacher - Stipends	11,789.94	20,496.00	-8,706.06	57.52 %
1102 Reading Specialist	51,280.15	63,346.41	-12,066.26	80.95 %
1103 Teacher - Substitute Pay	28,414.34	31,450.00	-3,035.66	90.35 %
1105 Math Intervention Specialist	55,150.88	34,709.00	20,441.88	158.90 %
<b>Total 1100 Teachers Salaries</b>	<b>1,372,892.02</b>	<b>1,718,359.41</b>	<b>-345,467.39</b>	<b>79.90 %</b>
1200 School Nurse	12,451.16	28,803.00	-16,351.84	43.23 %
1300 Certificated Admin Salaries	173,085.83	220,880.00	-47,794.17	78.36 %
1930 Certificated General Education Counselor	48,451.78	63,360.00	-14,908.22	76.47 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 1000 Certificated Salaries</b>	<b>1,606,880.79</b>	<b>2,031,402.41</b>	<b>-424,521.62</b>	<b>79.10 %</b>
2000 Classified Salaries				
2100 Classified - Instructional Aide	139,499.86	196,354.00	-56,854.14	71.05 %
2103 Classified - Paraprofessional	89,240.22	141,372.00	-52,131.78	63.12 %
2200 Classified - Art/Movement/Music	122,321.70	122,508.00	-186.30	99.85 %
2201 Classified - Custodian		137,516.00	-137,516.00	
2203 Classified - Electives	33,092.85	46,050.00	-12,957.15	71.86 %
2300 Classified - Admin Salaries	73,023.84	92,241.00	-19,217.16	79.17 %
2400 Classified - Clerical & Office	318,967.12	409,925.00	-90,957.88	77.81 %
2401 Classified - Development	43,704.45	53,190.00	-9,485.55	82.17 %
2600 Classified Stipends	8,450.00	13,000.00	-4,550.00	65.00 %
2900 Classified - Other Salaries	3,164.54		3,164.54	
2905 Classified - Afterschool Care	92,448.91	121,462.00	-29,013.09	76.11 %
2928 Classified - Food Services Coordinator	66,457.28	91,462.00	-25,004.72	72.66 %
2930 Classified - Facilities Wages	202,335.85	122,090.00	80,245.85	165.73 %
2935 Classified - Substitutes	837.54		837.54	
2935-01 Classified - Elective Substitutes	635.03		635.03	
2935-02 Aide Substitutes	2,137.50	10,800.00	-8,662.50	19.79 %
2935-03 Paraprofessional Substitutes	270.00	2,858.00	-2,588.00	9.45 %
2935-04 Classified - Aftercare Substitutes	4,188.58	1,800.00	2,388.58	232.70 %
2935-05 Office Substitutes	174.00	2,400.00	-2,226.00	7.25 %
2935-06 Facilities Substitutes		3,000.00	-3,000.00	
2935-07 Food Service Substitutes	163.92		163.92	
<b>Total 2935 Classified - Substitutes</b>	<b>8,406.57</b>	<b>20,858.00</b>	<b>-12,451.43</b>	<b>40.30 %</b>
<b>Total 2000 Classified Salaries</b>	<b>1,201,113.19</b>	<b>1,568,028.00</b>	<b>-366,914.81</b>	<b>76.60 %</b>
3000 Employee Benefits				
3100 ER - STRS	272,225.35	356,014.26	-83,788.91	76.46 %
3300 ER - OASDI	72,356.90	91,945.41	-19,588.51	78.70 %
3301 ER - Medicare	36,474.40	52,013.51	-15,539.11	70.12 %
3400 ER - Health & Welfare Benefits	245,655.17	447,953.00	-202,297.83	54.84 %
3500 ER - SUI	1,408.41	17,935.18	-16,526.77	7.85 %
3600 EE Benefits - Workers Comp	35,494.67	43,906.19	-8,411.52	80.84 %
3700 EE Benefits - 403b Retirement	13,194.67	21,712.16	-8,517.49	60.77 %
<b>Total 3000 Employee Benefits</b>	<b>676,809.57</b>	<b>1,031,479.71</b>	<b>-354,670.14</b>	<b>65.62 %</b>
4000 Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials	414.06	500.00	-85.94	82.81 %
4101 Math Curriculum	1,510.62	1,580.00	-69.38	95.61 %
4102 LA Curriculum	10,565.11	9,300.00	1,265.11	113.60 %
4103 Science Curriculum	1,399.99	1,700.00	-300.01	82.35 %
4104 Social Studies Curriculum	793.32	2,700.00	-1,906.68	29.38 %
<b>Total 4100 Approved Textbooks &amp; Core Curricula Materials</b>	<b>14,683.10</b>	<b>15,780.00</b>	<b>-1,096.90</b>	<b>93.05 %</b>
4300 Materials & Supplies	124.00	2,000.00	-1,876.00	6.20 %
4315 Custodial Supplies	16,783.13	16,000.00	783.13	104.89 %
4325 Science Supplies				
4325-25 Science Supplies - Middle School	323.79	2,000.00	-1,676.21	16.19 %
<b>Total 4325 Science Supplies</b>	<b>323.79</b>	<b>2,000.00</b>	<b>-1,676.21</b>	<b>16.19 %</b>
4326 Art & Music Supplies		5,400.00	-5,400.00	
4326-09 Main Lesson Music Supplies	2,899.20	3,500.00	-600.80	82.83 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4326-20 Main Lesson Art Supplies	8,573.69	12,000.00	-3,426.31	71.45 %
4326-24 Music Electives Supplies	127.58		127.58	
4326-30 Industrial Arts Program	94.15	450.00	-355.85	20.92 %
<b>Total 4326 Art &amp; Music Supplies</b>	<b>11,694.62</b>	<b>21,350.00</b>	<b>-9,655.38</b>	<b>54.78 %</b>
4330 Office Supplies	9,969.20	16,300.00	-6,330.80	61.16 %
4335 Movement Supplies	1,358.16	2,000.00	-641.84	67.91 %
4340 Professional Development Supplies	1,033.99	1,550.00	-516.01	66.71 %
4345 Director's Incentives		1,000.00	-1,000.00	
4346 Teacher Supplies	14,096.92	12,155.00	1,941.92	115.98 %
4346-01 1st Grade Supplies - Danielle	349.76	400.00	-50.24	87.44 %
4346-02 2nd Grade Supplies - Hayley	306.35	400.00	-93.65	76.59 %
4346-03 3rd Grade Supplies - Maria	30.00	400.00	-370.00	7.50 %
4346-04 4th Grade Supplies - Carrie	607.27	400.00	207.27	151.82 %
4346-05 5th Grade Supplies - Danielle	48.01	400.00	-351.99	12.00 %
4346-06 6th Grade Supplies - Devin	61.79	500.00	-438.21	12.36 %
4346-07 7th Grade Supplies - Audra	27.08	500.00	-472.92	5.42 %
4346-08 8th Grade Supplies - Emily	394.28	500.00	-105.72	78.86 %
4346-10 Kindergarten Supplies - Rachel	153.42	400.00	-246.58	38.36 %
4346-11 1st Grade Supplies - Mary Lou	398.31	400.00	-1.69	99.58 %
4346-12 2nd Grade Supplies - Brittani	119.30	400.00	-280.70	29.83 %
4346-13 3rd Grade Supplies - Carrie	394.17	400.00	-5.83	98.54 %
4346-14 4th Grade Supplies - Lori	188.99	400.00	-211.01	47.25 %
4346-16 6th Grade Supplies - Justin	478.59	500.00	-21.41	95.72 %
4346-17 7th Grade Supplies - Ron		500.00	-500.00	
4346-18 8th Grade Supplies - Lisa	385.38	500.00	-114.62	77.08 %
4346-19 TK Supplies - Nicole	394.84	400.00	-5.16	98.71 %
4346-20 Kindergarten Supplies - Shannon	329.15	400.00	-70.85	82.29 %
4346-21 Reading Specialist Supplies - Katie	118.67	400.00	-281.33	29.67 %
4346-22 Special Ed Supplies	321.94		321.94	
4346-26 SPED Supplies - Lidiya		500.00	-500.00	
4346-27 SPED Supplies - Irene	407.29	500.00	-92.71	81.46 %
4346-28 SPED Supplies - Erika	119.32		119.32	
4346-29 SPED Supplies - Ania		500.00	-500.00	
4346-30 SPED Supplies - Scott	43.53	500.00	-456.47	8.71 %
4346-31 SPED Supplies - Jenn McKim	327.57	500.00	-172.43	65.51 %
<b>Total 4346-22 Special Ed Supplies</b>	<b>1,219.65</b>	<b>2,500.00</b>	<b>-1,280.35</b>	<b>48.79 %</b>
4346-23 RavenWolf AFS Program	5,546.01	6,500.00	-953.99	85.32 %
4346-24 5th Grade Supplies - Jeff	327.26	400.00	-72.74	81.82 %
4346-25 Math Specialist Supplies - Nancy	225.89	900.00	-674.11	25.10 %
4346-32 TK Supplies - Shannon	637.77	400.00	237.77	159.44 %
<b>Total 4346 Teacher Supplies</b>	<b>26,838.86</b>	<b>31,055.00</b>	<b>-4,216.14</b>	<b>86.42 %</b>
4351 Yearbook		1,000.00	-1,000.00	
4352 Maintenance Supplies	21,027.97	22,969.00	-1,941.03	91.55 %
4353 Safety & Emergency Supplies	6,328.82	5,500.00	828.82	115.07 %
4354 MS Social Studies Activities	61.65		61.65	
4355 Graduation	7.41	1,000.00	-992.59	0.74 %
4356 AGC Supplies		1,300.00	-1,300.00	
4357 Fundraising Supplies		500.00	-500.00	
4357-01 Read a Thon supplies	481.93	500.00	-18.07	96.39 %



	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4357-02 8th Grade Graduation		500.00	-500.00	
<b>Total 4357 Fundraising Supplies</b>	<b>481.93</b>	<b>1,500.00</b>	<b>-1,018.07</b>	<b>32.13 %</b>
4358 Free Money Supplies		50.00	-50.00	
4359 Jogathon Supplies	391.90	200.00	191.90	195.95 %
4363 Leadership		1,000.00	-1,000.00	
4364 Playground	1,604.87	2,000.00	-395.13	80.24 %
4367 Theater Plays - Classroom	314.44		314.44	
4368 Positive Discipline Supplies	747.16	4,000.00	-3,252.84	18.68 %
<b>Total 4300 Materials &amp; Supplies</b>	<b>99,091.90</b>	<b>133,774.00</b>	<b>-34,682.10</b>	<b>74.07 %</b>
4400 Noncapitalized Equipment	9,243.75		9,243.75	
4410 Classroom Furniture, Equipment & Supplies	33,475.16	34,536.41	-1,061.25	96.93 %
4420 Computers (individual items less than \$5k)	59,424.83	69,730.40	-10,305.57	85.22 %
4430 Non Classroom Related Furniture, Equipment & Supplies	25,976.91	26,700.00	-723.09	97.29 %
<b>Total 4400 Noncapitalized Equipment</b>	<b>128,120.65</b>	<b>130,966.81</b>	<b>-2,846.16</b>	<b>97.83 %</b>
4700 Child Nutrition Program	128,540.50	130,000.00	-1,459.50	98.88 %
4710 All Other Food	1,257.74	3,000.00	-1,742.26	41.92 %
4720 Cafeteria Supplies	18,134.33	9,500.00	8,634.33	190.89 %
<b>Total 4700 Child Nutrition Program</b>	<b>147,932.57</b>	<b>142,500.00</b>	<b>5,432.57</b>	<b>103.81 %</b>
<b>Total 4000 Books &amp; Supplies</b>	<b>389,828.22</b>	<b>423,020.81</b>	<b>-33,192.59</b>	<b>92.15 %</b>
5000 Services & Other Operating Expenses				
5100 Subagreements for Services	511,659.17	600,948.00	-89,288.83	85.14 %
5200 Travel & Conferences				
5210 Conference Fees	28,611.45	51,684.00	-23,072.55	55.36 %
5215 Travel - Mileage, Parking, Tolls	2,984.63	3,858.00	-873.37	77.36 %
<b>Total 5200 Travel &amp; Conferences</b>	<b>31,596.08</b>	<b>55,542.00</b>	<b>-23,945.92</b>	<b>56.89 %</b>
5300 Dues & Memberships	12,299.00	14,876.00	-2,577.00	82.68 %
5305 Dues & Membership - Professional	302.50	53.00	249.50	570.75 %
5310 Subscriptions	50,757.08	53,560.00	-2,802.92	94.77 %
<b>Total 5300 Dues &amp; Memberships</b>	<b>63,358.58</b>	<b>68,489.00</b>	<b>-5,130.42</b>	<b>92.51 %</b>
5400 General Liability Insurance	104,377.00	68,702.00	35,675.00	151.93 %
5500 Operations & Housekeeping				
5510 Utilities - Gas and Electric				
5510-03 Bldg #3	46,985.27	52,961.00	-5,975.73	88.72 %
5510-08 Bldg #8	41,908.84	44,494.00	-2,585.16	94.19 %
5510-09 Bldg #9	31,630.16	38,846.00	-7,215.84	81.42 %
<b>Total 5510 Utilities - Gas and Electric</b>	<b>120,524.27</b>	<b>136,301.00</b>	<b>-15,776.73</b>	<b>88.43 %</b>
5515 Janitorial, Gardening Services & Supplies		129.00	-129.00	
5520 Security	100.00		100.00	
5525 Utilities - Waste	8,427.01	13,140.00	-4,712.99	64.13 %
<b>Total 5500 Operations &amp; Housekeeping</b>	<b>129,051.28</b>	<b>149,570.00</b>	<b>-20,518.72</b>	<b>86.28 %</b>
5600 Rentals, Leases, & Repairs				
5605 Equipment Leases	12,342.36	14,444.00	-2,101.64	85.45 %
5610 Rent	504,996.00	605,995.00	-100,999.00	83.33 %
5615 Building	50,838.28	73,166.00	-22,327.72	69.48 %
5617 Repairs and Maintenance	10,708.20	9,500.00	1,208.20	112.72 %
5617-24 Music Electives Services	0.00	2,000.00	-2,000.00	0.00 %
<b>Total 5617 Repairs and Maintenance</b>	<b>10,708.20</b>	<b>11,500.00</b>	<b>-791.80</b>	<b>93.11 %</b>

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5618 Auto	6,112.35	6,500.00	-387.65	94.04 %
5618-01 Gas	1,172.36	1,000.00	172.36	117.24 %
<b>Total 5618 Auto</b>	<b>7,284.71</b>	<b>7,500.00</b>	<b>-215.29</b>	<b>97.13 %</b>
5631 Other Rentals, Leases and Repairs 1	24,019.02	26,701.00	-2,681.98	89.96 %
<b>Total 5600 Rentals, Leases, &amp; Repairs</b>	<b>610,188.57</b>	<b>739,306.00</b>	<b>-129,117.43</b>	<b>82.54 %</b>
5800 Services & Other Operating Expenses - Other	4,267.30	5,726.00	-1,458.70	74.52 %
5803 Accounting Fees	6,885.36	8,800.00	-1,914.64	78.24 %
5805 Administrative Fees	2,598.59		2,598.59	
5806 Assemblies	1,595.00	2,800.00	-1,205.00	56.96 %
5809 Banking Fees	2,313.36	8,200.00	-5,886.64	28.21 %
5810 Merchant Service Fees	4,542.79		4,542.79	
5812 Business Services		1,950.00	-1,950.00	
5815 Consultants - Instructional		5,000.00	-5,000.00	
5820 Consultants - Non Instructional	8,756.25	11,350.00	-2,593.75	77.15 %
5824 District Oversight Fees		36,133.00	-36,133.00	
5826 Director's Contingency		1,000.00	-1,000.00	
5829 Enrichment Programs	3,892.96	8,880.00	-4,987.04	43.84 %
5830 Field Trips Expenses		29,000.00	-29,000.00	
5830-35 TK Field Studies	260.00		260.00	
5830-37 1st Grade Field Studies	978.00		978.00	
5830-38 2nd Grade Field Studies	125.00		125.00	
5830-39 3rd Grade Field Studies	5,527.90		5,527.90	
5830-40 4th Grade Field Studies	14,648.00		14,648.00	
5830-41 5th Grade Field Studies	708.51		708.51	
5830-42 6th Grade Field Studies	2,680.00		2,680.00	
5830-43 7th Grade Field Studies	1,175.00		1,175.00	
5830-44 8th Grade Field Studies	15,166.16		15,166.16	
<b>Total 5830 Field Trips Expenses</b>	<b>41,268.57</b>	<b>29,000.00</b>	<b>12,268.57</b>	<b>142.31 %</b>
5833 Fines and Penalties		500.00	-500.00	
5836 Fingerprinting	1,909.00	1,500.00	409.00	127.27 %
5839 Fundraising Expenses		200.00	-200.00	
5839-70 AGC Services	2,570.58	2,571.00	-0.42	99.98 %
5839-71 AMOT Services		300.00	-300.00	
<b>Total 5839 Fundraising Expenses</b>	<b>2,570.58</b>	<b>3,071.00</b>	<b>-500.42</b>	<b>83.70 %</b>
5841 Party Expenses	592.68	593.00	-0.32	99.95 %
5845 Legal Fees	17,579.19	6,500.00	11,079.19	270.45 %
5848 Permits & Other Fees	2,615.83	2,532.00	83.83	103.31 %
5851 Marketing & Student Recruiting	1,391.64	7,100.00	-5,708.36	19.60 %
5854 Erate Services	36,941.84	30,507.00	6,434.84	121.09 %
5857 Payroll Fees	14,932.15	13,800.00	1,132.15	108.20 %
5860 Printing & Reproduction	6,774.41	7,585.00	-810.59	89.31 %
5863 Professional Development	828.95		828.95	
5874 Afterschool Sports Services	2,455.00	500.00	1,955.00	491.00 %
5874-74 Uniforms	530.41	530.00	0.41	100.08 %
<b>Total 5874 Afterschool Sports Services</b>	<b>2,985.41</b>	<b>1,030.00</b>	<b>1,955.41</b>	<b>289.85 %</b>
5875 Staff Recruiting	1,223.00	1,000.00	223.00	122.30 %
5877 Student Activities				
5877-55 8th Grade Graduation		1,800.00	-1,800.00	

		TOTAL		
		ACTUAL	BUDGET	OVER BUDGET % OF BUDGET
5877-86 3/4/5 Performances			1,000.00	-1,000.00
5877-87 Artistic Showcase services			4,900.00	-4,900.00
5877-88 Yearbook services			900.00	-900.00
<b>Total 5877 Student Activities</b>			<b>8,600.00</b>	<b>-8,600.00</b>
5881 Student Information System	5,231.00	8,545.00	-3,314.00	61.22 %
5887 Technology Services	200.00	1,700.00	-1,500.00	11.76 %
<b>Total 5800 Services &amp; Other Operating Expenses - Other</b>	<b>171,895.86</b>	<b>213,402.00</b>	<b>-41,506.14</b>	<b>80.55 %</b>
5896 Internet/Website consulting	299.40		299.40	
5900 Communications				
5910 Communications - Internet / Website Fees	9,783.52	17,500.00	-7,716.48	55.91 %
5915 Postage and Delivery	1,823.21	2,925.00	-1,101.79	62.33 %
<b>Total 5900 Communications</b>	<b>11,606.73</b>	<b>20,425.00</b>	<b>-8,818.27</b>	<b>56.83 %</b>
<b>Total 5000 Services &amp; Other Operating Expenses</b>	<b>1,634,032.67</b>	<b>1,916,384.00</b>	<b>-282,351.33</b>	<b>85.27 %</b>
7000 Other Outflows				
7438 Long term debt - Interest Land				
7438-01 Long term debt - Interest Construction	4,900.55		4,900.55	
<b>Total 7438 Long term debt - Interest Land</b>	<b>4,900.55</b>		<b>4,900.55</b>	
<b>Total 7000 Other Outflows</b>	<b>4,900.55</b>		<b>4,900.55</b>	
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
<b>Total Expenses</b>	<b>\$5,513,564.99</b>	<b>\$6,970,314.93</b>	<b>\$ -1,456,749.94</b>	<b>79.10 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -1,049,538.68</b>	<b>\$ -274,098.38</b>	<b>\$ -775,440.30</b>	<b>382.91 %</b>
<b>NET INCOME</b>	<b>\$ -1,049,538.68</b>	<b>\$ -274,098.38</b>	<b>\$ -775,440.30</b>	<b>382.91 %</b>

# NEVADA CITY SCHOOL OF THE ARTS

## CASH FLOW REPORT 2021-22

Date that actuals are posted thru... 04/22/22

PRIOR YEAR ACTUALS		2021-22	Current or Actuals 2021-22	Original Budget 2021-22	July	August	September	October	November	December	January	February	March	April	May	June	Total Jul-Jun	2021-22 Accruals
Descriptions																		
Beginning Cash Balance			228,760	228,760	228,760	180,785	206,514	73,311	180,899	58,409	134,081	137,179	80,788	141,868	320,205	302,713	228,760	1,091,662
<b>RECEIPTS</b>																		
State Aid (Apportionment)	8000-8019	2,615,327	2,983,179	2,983,179	0	90,017	90,017	352,946	162,031	162,031	352,945	162,031	152,457	493,244	153,682	393,967	2,565,368	49,959
RL Trf & PERS RLR	8080-8099	893,163	957,949	957,949	0	0	0	220,408	51,085	145,082	0	0	275,877	0	0	168,362	860,814	32,349
<b>Total 8010-8099</b>	<b>8000-8099</b>	<b>3,508,490</b>	<b>3,941,128</b>	<b>3,941,128</b>	<b>0</b>	<b>90,017</b>	<b>90,017</b>	<b>573,354</b>	<b>213,116</b>	<b>307,113</b>	<b>352,945</b>	<b>162,031</b>	<b>428,334</b>	<b>493,244</b>	<b>153,682</b>	<b>562,329</b>	<b>3,426,182</b>	<b>82,308</b>
Federal Revenues	8100-8299	1,480,556	1,361,682	1,361,682	29,135	0	44,188	5,820	73,155	43,576	205,660	17,875	57,930	103,653	299,314	59,684	939,991	540,565
Other State Rev.	8300-8599	880,451	838,602	838,602	1,111	13,579	13,607	24,931	33,173	84,435	143,324	155,042	259,046	64,762	172,290	31,891	997,192	(116,741)
Other Local Rev.	8600-8899	521,910	483,143	483,143	22,778	18,238	48,470	86,397	108,819	21,614	48,131	55,974	40,490	34,189	51,176	33,536	569,813	(47,903)
Sources	8931-8979	200,000	250,000	250,000	0	0	0	0	0	0	0	0	0	100,000	0	100,000	200,000	0
Contributions	8980-8999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>6,591,407</b>	<b>6,874,554</b>	<b>6,874,554</b>	<b>53,024</b>	<b>121,834</b>	<b>196,281</b>	<b>690,502</b>	<b>428,264</b>	<b>456,738</b>	<b>750,061</b>	<b>390,923</b>	<b>785,800</b>	<b>795,849</b>	<b>676,462</b>	<b>787,440</b>	<b>6,133,178</b>	<b>458,228</b>
<b>DISBURSEMENTS</b>																		
Cert Salaries	1000-1999	2,031,403	1,870,586	1,870,586	9,905	100,362	174,695	178,867	184,642	187,319	181,716	196,693	201,343	191,339	174,175	174,175	1,955,231	0
Classified Salaries	2000-2999	1,568,025	1,497,271	1,497,271	35,963	81,743	128,595	133,326	138,539	138,129	135,984	138,925	135,800	134,109	132,044	132,044	1,465,202	0
Empl Benefits	3000-3999	1,031,476	1,013,430	1,013,430	18,463	52,622	74,146	73,753	73,430	77,223	74,984	77,482	77,701	77,004	90,277	90,277	857,363	0
Supplies	4000-4999	423,021	346,266	346,266	55,007	50,292	41,085	40,542	43,155	27,087	54,502	24,681	39,023	10,808	26,233	26,233	438,647	0
Services	5000-5999	1,916,384	1,843,848	1,843,848	201,734	137,715	171,194	180,171	153,027	116,218	254,829	109,267	192,935	146,774	136,174	136,174	1,936,213	0
<b>Total Supplies &amp; Services</b>	<b>4000-5999</b>	<b>2,339,405</b>	<b>2,190,114</b>	<b>2,190,114</b>	<b>256,740</b>	<b>188,007</b>	<b>212,279</b>	<b>220,713</b>	<b>196,182</b>	<b>143,306</b>	<b>309,331</b>	<b>133,948</b>	<b>231,959</b>	<b>157,582</b>	<b>162,407</b>	<b>162,407</b>	<b>2,374,861</b>	<b>0</b>
Depreciation Exp	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service (Loan Interest)	7400-7499	0	0	0	0	0	5	6	6	461	923	1,090	1,124	1,286	0	0	4,901	0
<b>Total 7000-7499</b>	<b>8290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>461</b>	<b>923</b>	<b>1,090</b>	<b>1,124</b>	<b>1,286</b>	<b>0</b>	<b>0</b>	<b>4,901</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>6,970,309</b>	<b>6,571,401</b>	<b>6,571,401</b>	<b>321,072</b>	<b>422,734</b>	<b>589,720</b>	<b>606,665</b>	<b>592,798</b>	<b>546,439</b>	<b>702,938</b>	<b>548,138</b>	<b>647,927</b>	<b>561,320</b>	<b>558,903</b>	<b>558,903</b>	<b>6,657,557</b>	<b>0</b>
<b>NET OPERATING REVENUE</b>		<b>(378,902)</b>	<b>303,153</b>	<b>(268,048)</b>	<b>(300,900)</b>	<b>(393,438)</b>	<b>83,837</b>	<b>(164,535)</b>	<b>(89,700)</b>	<b>47,123</b>	<b>(157,215)</b>	<b>137,873</b>	<b>234,529</b>	<b>117,559</b>	<b>228,537</b>	<b>(524,378)</b>	<b>458,228</b>	<b>458,228</b>
<b>Net Income/(Loss)</b>		<b>(378,902)</b>	<b>303,153</b>	<b>(268,048)</b>	<b>(300,900)</b>	<b>(393,438)</b>	<b>83,837</b>	<b>(164,535)</b>	<b>(89,700)</b>	<b>47,123</b>	<b>(157,215)</b>	<b>137,873</b>	<b>234,529</b>	<b>117,559</b>	<b>228,537</b>	<b>(524,378)</b>	<b>458,228</b>	<b>458,228</b>
Current or Actuals																		
<b>Adjust to reconcile Net Revenue to Net Cash Provided by operations:</b>																	0	0
Total Adjustments to reconcile		358,228	786,625	786,625	237,912	326,735	247,779	24,377	42,670	15,926	(158,241)	101,450	(123,104)	(55,566)	(134,424)	179,482	704,996	(303,229)
<b>NET CASH AFTER OPERATING ACTIVITIES</b>		<b>(20,674)</b>	<b>1,089,778</b>	<b>1,089,778</b>	<b>(30,135)</b>	<b>25,835</b>	<b>(145,660)</b>	<b>108,214</b>	<b>(121,864)</b>	<b>(73,775)</b>	<b>(111,118)</b>	<b>(55,765)</b>	<b>14,769</b>	<b>178,963</b>	<b>(16,866)</b>	<b>408,020</b>	<b>180,618</b>	<b>154,999</b>
Investing Activities																		
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(17,213)</b>	<b>(981)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,064)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,258)</b>	<b>19,258</b>
Financing Activities																		
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>		<b>(66,345)</b>	<b>(66,000)</b>	<b>(66,000)</b>	<b>(626)</b>	<b>874</b>	<b>12,457</b>	<b>(626)</b>	<b>(626)</b>	<b>149,446</b>	<b>114,216</b>	<b>(626)</b>	<b>47,374</b>	<b>(626)</b>	<b>(626)</b>	<b>(626)</b>	<b>319,987</b>	<b>(386,332)</b>
<b>NET CASH INC/DEC</b>		<b>(87,020)</b>	<b>1,023,778</b>	<b>1,023,778</b>	<b>(47,975)</b>	<b>25,728</b>	<b>(133,202)</b>	<b>107,588</b>	<b>(122,490)</b>	<b>75,672</b>	<b>3,098</b>	<b>(56,391)</b>	<b>61,079</b>	<b>178,337</b>	<b>(17,492)</b>	<b>407,394</b>	<b>481,346</b>	<b>(212,075)</b>
<b>ENDING CASH BALANCE</b>		<b>141,740</b>	<b>1,252,538</b>	<b>1,252,538</b>	<b>180,785</b>	<b>206,514</b>	<b>73,311</b>	<b>180,899</b>	<b>58,409</b>	<b>134,081</b>	<b>137,179</b>	<b>80,788</b>	<b>141,868</b>	<b>320,205</b>	<b>302,713</b>	<b>710,106</b>	<b>710,106</b>	<b>879,587</b>