

	SY24-25	SY25-26	
Revenue			
Local Revenue	656,649	708,616	
State Revenue	5,782,944	7,217,106	
Federal Revenue	566,443	596,142	
Private Grants and Donations	393,260	200,000	
Earned Fees	38,338	36,020	
Revenue Total	7,437,633	8,757,883	
Expenses			
Salaries	3,022,451	3,773,477	<i>Note: \$3,773,477 disaggregated:</i>
Benefits and Taxes	889,701	1,092,545	<i>3,259,420: Original (8/2024) salary forecast</i>
Staff-Related Costs	95,560	173,500	<i>371,496: Accelerating 5 positions + Retaining 2 positions</i>
Rent	486,558	50,200	<i>142,561: Proposed Salary Schedule Increase (on all above)</i>
Occupancy Service	518,968	535,250	
Student Expense, Direct	1,202,554	1,710,039	
Student Expense, Indirect	218,636	237,750	
Office & Business Expense	611,816	842,543	
Transportation	297,526	276,290	
Expenses Total	7,343,771	8,691,594	<i>Note: \$77,500 of this is "one-time" in 25-26,</i>
NET ORDINARY INCOME	93,863	66,289	<i>relating to Rebranding & 10-Year</i>
NET INCOME	93,863	66,289	
Cash Flow Adjustments			
Other Operating Activities	(464,034)	(500,000)	<i>Note: This represents the Separation Payment to CWCS</i>
Cash Flow Adjustments Total	(464,034)	(500,000)	
CHANGE IN CASH	(370,463)	(433,711)	
Starting Cash Balance	2,172,498	1,802,035	
Change In Cash	(370,463)	(433,711)	
ENDING CASH BALANCE	1,802,035	1,368,324	
Days of Cash	84	57	

Account		SY24-25	SY25-26
Revenue			
Local Revenue			
5113 · Proposition C (Sales Tax)		599,168	653,616
5141 · Interest		57,481	55,000
Local Revenue Total		656,649	708,616
State Revenue			
5311 · Basic Formula		5,493,550	6,966,022
5312 · Transportation		18,157	19,964
5319 · Classroom Trust Fund		210,606	199,120
5381 · High Needs Fund State		60,006	32,000
5397 · Other State Revenue		625	-
State Revenue Total		5,782,944	7,217,106
Federal Revenue			
5412 · Medicaid		85,000	85,000
5437 · High Needs Fund Federal		4,470	-
5441 · IDEA		119,284	135,000
5442 · ECSE		-	2,864
5445 · Food Service-Lunch		95,000	135,000
5446 · Food Service-Breakfast		30,000	40,000
5451 · Title I		165,187	165,187
5461 · Title IVa		10,693	10,693
5462 · Title III		4,463	2,569
5465 · Title II		19,829	19,829
5468 · ·		32,517	-
Federal Revenue Total		566,443	596,142
Private Grants and Donations			
5192 · Donations		393,260	200,000
Private Grants and Donations Total		393,260	200,000
Earned Fees			
5151 · Food - Students		13,961	16,345
5171 · Student Activity Fees		2,402	2,500
5172 · Uniform Sales		6,644	5,500
5181 · BAC		11,720	11,675
5198 · Miscellaneous Revenue		3,611	-
Earned Fees Total		38,338	36,020
Revenue Total		7,437,633	8,757,883
Expenses			
Salaries			
1111-6111 · ES Instruction Cert FT		862,042	1,068,776
1111-6131 · ES Instruction Supp Pay		40,094	60,000
1111-6151 · ES Instruction NC FT		71,297	-
1111-6161 · ES Instruction NC PT		31,667	40,000
1131-6111 · MS Instruction Cert FT		316,090	407,502
1131-6131 · MS Instruction Supp Pay		6,233	-
1131-6151 · MS Instruction NC FT		44,623	-
1191-6111 · Summer Instr Cert FT		-	75,000
1191-6131 · Summer Instr Supp Pay		74,000	-
1191-6161 · Summer Instr NC PT		864	-
1221-6111 · SPED Cert FT		247,358	299,806
1221-6122 · SPED Cert PT		23,343	-
1221-6131 · SPED Supp Pay		4,272	-
1221-6151 · SPED NC FT		54,912	59,584
1221-6152 · SPED Aides		143,648	296,300
1221-6161 · SPED NC PT		32,616	-

1271-6111 · Bilingual Instruction Cert FT	-	25,000
2113-6151 · Soc Work NC FT	46,718	50,980
2122-6151 · Counseling NC FT	85,928	126,002
2134-6151 · Nursing NC FT	64,521	68,612
2321-6151 · Exec Admin NC FT	140,599	149,387
2322-6151 · Community Serv NC FT	-	44,377
2322-6161 · Community Serv NC PT	39,412	15,000
2329-6112 · Other Exec Admin Cert FT Admin	69,693	-
2329-6131 · Other Exec Admin Supp Pay	481	-
2329-6151 · Other Exec Admin NC FT	198,202	276,924
2329-6161 · Other Exec Admin NC PT	3,244	7,500
2331-6151 · IT Admin NC FT	51,892	56,871
2411-6112 · Building Admin Cert FT Admin	174,193	320,136
2411-6151 · Building Admin NC FT	-	88,110
2511-6131 · Bness Off Supp Pay	1,200	-
2511-6151 · Bness Off NC FT	115,778	173,938
2542-6151 · Facilities NC FT	57,222	63,672
2642-6131 · Recruitment Supp Pay	6,143	-
3812-6161 · Afterschool NC PT	14,166	-
Salaries Total	3,022,451	3,773,477
Benefits and Taxes		
1111-6211 · ES Instruction Cert PRS	103,445	128,253
1111-6221 · ES Instruction NC PRS	9,154	4,800
1111-6231 · ES Instruction Soc Sec	60,580	72,464
1111-6232 · ES Instruction Medicare	14,482	16,947
1111-6241 · ES Instruction Emp Ins	102,458	97,200
1131-6211 · MS Instruction Cert PRS	38,453	48,900
1131-6221 · MS Instruction NC PRS	5,355	-
1131-6231 · MS Instruction Soc Sec	21,783	25,265
1131-6232 · MS Instruction Medicare	5,243	5,909
1131-6241 · MS Instruction Emp Ins	38,282	37,800
1191-6211 · Summer Instr Cert PRS	4,639	9,000
1191-6231 · Summer Instr Soc Sec	1,085	4,650
1191-6232 · Summer Instr Medicare		1,088
1221-6211 · SPED Cert PRS		35,977
1221-6221 · SPED NC PRS	30,702	42,706
1221-6231 · SPED Soc Sec	23,730	40,653
1221-6232 · SPED Medicare	30,897	9,508
1221-6241 · SPED Emp Ins	7,346	70,200
1271-6211 · Bilingual Instruction Cert PRS	54,342	3,000
1271-6231 · Bilingual Instruction Soc Sec	-	1,550
1271-6232 · Bilingual Instruction Medicare	-	363
1271-6241 · Bilingual Instruction Emp Ins	-	10,800
2113-6221 · Soc Work NC PRS	5,606	6,118
2113-6231 · Soc Work Soc Sec	2,853	3,161
2113-6232 · Soc Work Medicare	667	739
2113-6241 · Soc Work Emp Ins	7,307	5,400
2122-6221 · Counseling NC PRS	10,311	15,120
2122-6231 · Counseling Soc Sec	4,774	7,812
2122-6232 · Counseling Medicare	1,117	1,827
2122-6241 · Counseling Emp Ins	14,644	10,800
2134-6221 · Nursing NC PRS	7,743	8,233
2134-6231 · Nursing Soc Sec	3,970	4,254
2134-6232 · Nursing Medicare	929	995
2134-6241 · Nursing Emp Ins	631	5,400

2311-6261 · Board WC	15,233	19,657
2321-6221 · Exec Admin NC PRS	16,872	17,926
2321-6231 · Exec Admin Soc Sec	8,610	9,262
2321-6232 · Exec Admin Medicare	2,014	2,166
2321-6241 · Exec Admin Emp Ins	1,254	5,400
2321-6271 · Exec Admin Unemp	20,000	20,000
2322-6221 · Community Servn NC PRS	4,120	7,125
2322-6231 · Community Serv Soc Sec	1,999	3,681
2322-6232 · Community Serv Medicare	465	861
2322-6241 · Community Serv Emp Ins	6,500	5,400
2329-6211 · Other Exec Admin Cert PRS	8,363	-
2329-6221 · Other Exec Admin NC PRS	24,029	34,131
2329-6231 · Other Exec Admin Soc Sec	16,160	17,634
2329-6232 · Other Exec Admin Medicare	3,779	4,124
2329-6241 · Other Exec Admin Emp Ins	26,000	27,000
2331-6221 · IT Admin NC PRS	6,227	6,825
2331-6231 · IT Admin Soc Sec	3,097	3,526
2331-6232 · ITAdmin Medicare	724	825
2331-6241 · ITAdmin Emp Ins	7,491	5,400
2411-6211 · Buidling Admin Cert PRS	20,903	38,416
2411-6221 · Building Admin NC PRS	-	10,573
2411-6231 · Building Admin Soc Sec	10,197	25,311
2411-6232 · Building Admin Medicare	2,410	5,920
2411-6241 · Building Admin Emp Ins	16,419	21,600
2511-6221 · Bness Off NC PRS	13,893	20,873
2511-6231 · Bness Off Soc Sec	6,296	10,784
2511-6232 · Bness Off Medicare	1,472	2,522
2511-6241 · Bness Off Emp Ins	12,725	10,800
2542-6221 · Facilities NC PRS	6,867	7,641
2542-6231 · Facilities Soc Sec	3,530	3,948
2542-6232 · Facilities Medicare	826	923
2542-6241 · Facilities Emp Ins	7,416	5,400
2642-6231 · Recruitment Soc Sec	310	-
2642-6232 · Recruitment Medicare	72	-
3812-6231 · Afterschool Soc Sec	727	-
3812-6232 · Afterschool Medicare	170	-
Benefits and Taxes Total	889,701	1,092,545
Staff-Related Costs		
2213-6319 · PD Prof Serv	70,000	109,000
2213-6343 · PD Travel	2,000	5,000
2213-6411 · PD Supplies	500	1,000
2642-6319 · Recruitment Prof Serv	300	3,000
2642-6362 · Recruitment - Advertising	1,000	-
2643-6412 · Tech Supplies	7,496	13,500
2644-6319 · Professional Development NonInstructional Prof Serv	5,749	29,500
2644-6343 · Travel	7,014	12,500
2644-6411 · Professional Development NonInstructional Supplies	1,500	-
Staff-Related Costs Total	95,560	173,500
Rent		
2542-6333 · Facilities Rent	486,558	50,200
Rent Total	486,558	50,200
Occupancy Service		
2542-6331 · Facilities Janitorial	152,445	172,000
2542-6332 · Facilities Rep & Mait	87,640	74,500
2542-6335 · Maint of Plant Water/sewer	23,500	25,000

2542-6336 · Facilities Trash Remov	11,750	12,000
2542-6338 · Rentals Of Computers And Related	32,476	25,000
2542-6351 · Facilities Prop Insur	52,220	59,000
2542-6361 · Facilities Phone/Internet	22,000	20,800
2542-6411 · Facilities Supplies	32,500	33,500
2542-6481 · Facilities Electricity	80,000	80,000
2542-6482 · Facilities Gas	4,000	4,000
2543-6339 · Care Upkeep Grounds Operty Services	17,000	20,000
2546-6319 · Security Svcs Prof Serv	3,000	4,000
2546-6411 · Security Svcs Supplies	438	565
2546-6543 · Security Svcs Tech Equipment	3,785	4,885
4051-6521 · Building Improvements	459,749	-
Occupancy Service Total	982,503	535,250
Student Expense, Direct		
1111-6319 · ES Instruction Prof Serv	240,065	157,500
1111-6391 · ES Field Trip	10,000	15,000
1111-6411 · ES Instruction Supplies	64,700	88,100
1111-6412 · ES Instruction Tech Supplies	30,316	54,100
1111-6431 · Textbooks	5,000	6,452
1131-6319 · MS Instruction Prof Serv	1,000	3,600
1131-6411 · MS Instruction Supplies	5,000	15,000
1131-6412 · MS Instruction Tech Supplies	150	-
1131-6431 · Textbooks	238	307
1191-6391 · Other Purchased Services	12,200	10,000
1191-6411 · Summer Instr Supplies	3,850	5,000
1221-6311 · SPED Instruc Serv	7,975	10,000
1221-6319 · SPED Prof Serv	100	-
1221-6411 · SPED Supplies	8,515	9,000
1221-6412 · SPED Instruct Mat	1,828	2,359
1411-6319 · Stud Act Prof Serv	1,345	2,000
1411-6411 · Stud Act Supplies	14,000	16,500
1933-6311 · Instructional Services	147,317	152,250
2113-6411 · Soc Work Supplies	7,000	7,000
2114-6412 · Technology Supplies	1,259	15,000
2125-6319 · Student Information Systems Prof Serv	43,000	44,650
2134-6319 · Nursing Prof Serv	7,104	4,000
2134-6411 · Nursing Supplies	6,000	5,000
2152-6311 · Speech Path Instruc Serv	60,840	60,000
2152-6411 · Speech Path Supplies	100	129
2162-6311 · Ot Services Instruc Serv	30,000	30,000
2172-6311 · Pt Services Instruc Serv	5,500	5,500
2182-6311 · Visaully Imparied Instruc Serv	43,000	25,000
2191-6311 · Occ Therapy Instruc Serv	22,875	25,000
3512-6311 · Instruc Serv	415,000	932,092
3812-6319 · Afterschool Prof Serv	5,210	7,500
3812-6411 · Afterschool Supplies	927	1,000
3912-6319 · Par Involve Prof Serv	725	1,000
3912-6411 · Par Involve Supplies	416	-
Student Expense, Direct Total	1,202,554	1,710,039
Student Expense, Indirect		
2563-6411 · Food Delivery Supplies	636	750
2563-6471 · Food Delivery Snack	218,000	237,000
Student Expense, Indirect Total	218,636	237,750
Office & Business Expense		
2311-6315 · Board Audit	22,500	24,000

2311-6317 · Board Legal	20,500	17,500
2311-6319 · Board Prof Serv	265,415	390,938
2311-6352 · Board Liab Insur	22,627	26,000
2321-6319 · Exec Admin Prof Serv	12,600	57,600
2321-6371 · Exec Admin Dues And Memberships	8,650	9,250
2321-6411 · Exec Admin Supplies	2,000	22,000
2321-6412 · Exec Admin Tech Supplies	1,500	2,000
2322-6319 · Community Serv Prof Serv	500	20,000
2322-6362 · Advertising	5,018	8,669
2322-6411 · Community Serv Supplies	1,000	12,500
2323-6319 · Edu Media Prof Serv	5,000	-
2323-6411 · Staff Relations and Negotiations Services Supplies	14,043	32,500
2329-6319 · Other Exec Admin Prof Serv	3,454	3,000
2331-6316 · Data Processing Services	78,000	83,500
2331-6332 · It Admin Rep & Mait	480	619
2331-6412 · IT Admin Tech Supplies	10,948	10,500
2411-6319 · Building Admin Prof Serv	1,000	-
2411-6411 · Building Adminl Supplies	2,500	3,500
2411-6412 · Building Supplies - Staff Laptops	5,000	-
2511-6319 · Bness Off Prof Serv	2,500	-
2511-6411 · Bness Off Supplies	5,131	2,500
2523-6319 · Receiving And Disbursing Funds Prof Serv	5,000	5,000
2525-6319 · Financial Accounting Services Prof Serv	98,200	102,000
2525-6412 · Technology Supplies		6,000
2529-6319 · Other Fiscal Services Prof Serv	2,500	2,000
2574-6363 · Printing Printing	749	966
Office & Business Expense Total	611,816	842,543
Transportation		
2551-6341 · Transportation - Contracted, Non-Disabled Students Home to School	234,591	220,000
2551-6342 · Transportation - Contracted, Non-Disabled Students Non-Route	11,936	5,000
2551-6486 · Gasoline	1,000	1,290
2553-6341 · Transportation - Contracted, Disabled Students Home to School	50,000	50,000
Transportation Total	297,526	276,290
Expenses Total	6,880,236	8,691,594
NET ORDINARY INCOME	(369,671)	66,289
NET INCOME	(369,671)	66,289
Cash Flow Adjustments		
Other Operating Activities		
Other Operating Activities Total	(792)	(500,000)
		-
Cash Flow Adjustments Total	(792)	(500,000)
CHANGE IN CASH	(370,463)	(433,711)
Starting Cash Balance	2,172,498	1,802,035
Change In Cash	(370,463)	(433,711)
ENDING CASH BALANCE	1,802,035	1,368,324