

**CASH FLOW FORECAST**

\_\_\_\_\_  
(Licensee Name)

\_\_\_\_\_  
(Center Name)

FROM \_\_\_\_\_ TO \_\_\_\_\_

	July	August	September	October	November	December	January	February	March	April	May	June
BEGINNING CASH BALANCE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE FROM OPERATIONS												
Medi-Cal												
Participants												
Donations												
Other Funding Sources												
<b>TOTAL REVENUES</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURES												
Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical & Nursing												
Physical Therapy												
Occupational Therapy												
Speech Therapy												
Psychosocial Services												
Nutrition												
Supportive Services												
Transportation												
Other												
<b>TOTAL EXPENDITURES</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LESS: NONCASH ITEMS												
Depreciation	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Amortization												
Other												
	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )	(\$ )
<b>Cash from Operations</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ADD: OTHER REVENUES												
Income from Investments	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other												
LESS: OTHER EXPENDITURES												
Purchase of Fixed Assets												
Other												
<b>ENDING CASH BALANCE</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

**Instructions for Completing the  
"Cash Flow Forecast" (IMS 35)**

a. Revenues from Operations

- (1) Fees ("Medi-Cal" and "Participants" lines) Calculate expected revenues from fees by the following formulas:
  - (a) Medi-Cal (Note that Medi-Cal reimbursements are received approximately four weeks after the month services are provided.)
    - Number of Medi-Cal participants x Medi-Cal rate x number of days per month.
    - Number of Medi-Cal participants x Medi-Cal assessment rate x up to three days per participant per year.
  - (b) Non-Medi-Cal ("Participants" line): Number of non-Medi-Cal participants x expected rate x number of days per month.
- (2) Donations: List cash donations as received, either monthly or in a lump sum. (Do not include donations received during the year in the "Beginning Cash Balance" in the first month reported.)
- (3) Other Funding Sources: Grants (Area Agencies on Aging, Department of Health Services, etc.) or other major funding from outside sources should be included here. List separately, and list monthly revenues from each source.

b. Expenditures

- (1) Estimates of expenditures should be based on the cost to serve the projected number of participants and are specific to the geographical area.
- (2) Some expenditures will increase as the number of participants increase, e.g., meals, transportation, and some staffing costs.
- (3) If one person is filling two positions, allocate the appropriate percentage of time and costs to each cost center.
- (4) Please refer to the Operating Budget (IMS 37 (6/00)) for the breakdown of each cost center. The following items are mentioned for clarity:
  - (a) Space costs are included under "Other".
  - (b) MSW, consultant psychiatrist/psychologist, or LCSW are included in "Psycho-Social Services".
  - (c) Food purchases and the dietitian are included in "Nutrition".
  - (d) Activity coordinator, activity supplies, and program aides are included in "Supportive Services".

c. Beginning and Ending Cash Balances

- (1) Beginning Cash Balance: During the first month of services, the "Beginning Cash Balance" is the cash on hand for the center.
- (2) Ending Cash Balance: The "Ending Cash Balance" is calculated by subtracting the expenditures from the total revenues and "Beginning Cash Balance". The resulting "Ending Cash Balance" of each month becomes the "Beginning Cash Balance" for the next month.