



Camino Nuevo Charter Academy

Finance Committee Meeting

Published on September 25, 2024 at 10:11 AM PDT

Date and Time

Monday September 30, 2024 at 4:00 PM PDT

Location

Home Support Office
Conference Room
3435 W Temple St
Los Angeles, CA 90026

This meeting is open to the public at Home Support Office's Conference Room at 3435 W. Temple St, Los Angeles, CA 90026.

The board meeting is also accessible at board member virtual locations via teleconference connection:

115 W Allen Ave, San Dimas, CA 91773
1818 Colby Ave, Los Angeles, CA 90025
633 W. 5th St. Los Angeles, CA 90071
601 West 5th street, Los Angeles, CA 90071
656 18th St, Manhattan Beach, CA 90266

Members of the public who wish to address the Board may make public comment at any of the meeting locations. Public comments are limited to 2 minutes each. The Board Chair has the discretion to modify the amount of time allotted for public comment if they deem it necessary. Brown Act regulations restrict the Board from discussing or taking action on any subject presented that is not on the agenda.

The CNCA Board can also be contacted via email at cnca.board@caminonuevo.org.

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
A. Record Attendance		Jazmin Ortega	2 m
B. Call the Meeting to Order		Jazmin Ortega	2 m
II. Approve Minutes			4:04 PM
A. Approve 8-12-2024 Committee Meeting Minutes	Approve Minutes	Jazmin Ortega	1 m
III. Public Comment			4:05 PM
A. Public Comment	Discuss	Jazmin Ortega	2 m
IV. FY24-25 Financials			4:07 PM
A. June 2024 Financials	Discuss	Sonia Oliva	46 m
B. 24-25 Budget	Discuss	Sonia Oliva	35 m
V. Closing Items			5:28 PM
A. Adjourn Meeting	Vote	Jazmin Ortega	2 m

Coversheet

Approve 8-12-2024 Committee Meeting Minutes

Section: II. Approve Minutes
Item: A. Approve 8-12-2024 Committee Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Finance Committee Meeting on August 12, 2024

APPROVED



Camino Nuevo Charter Academy

Minutes

Finance Committee Meeting

Date and Time

Monday August 12, 2024 at 4:00 PM

Location

Home Support Office
Conference Room
3435 W Temple St
Los Angeles, CA 90026

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Committee Members Present

D. Gidlow (remote), F. Jimenez (remote), G. Flores (remote), J. Ortega (remote), T. Powers (remote)

Committee Members Absent

None

Committee Members who arrived after the meeting opened

F. Jimenez

Guests Present

A. Abich (remote), N. Cabrel (remote), S. Herrera (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Ortega called a meeting of the Finance Committee of Camino Nuevo Charter Academy to order on Monday Aug 12, 2024 at 4:01 PM.

F. Jimenez arrived at 4:03 PM.

II. Approve Minutes

A. Approve 6-3-2024 Committee Meeting Minutes

G. Flores made a motion to approve the minutes from Finance Committee Meeting on 06-03-24.

D. Gidlow seconded the motion.

The committee **VOTED** to approve the motion.

Roll Call

T. Powers Aye

D. Gidlow Aye

G. Flores Aye

J. Ortega Aye

F. Jimenez Absent

III. Public Comment

A. Public Comment

There was no public comment.

IV. FY23-24 Financials

A. May 2024 Financials

Sonia Oliva of ExED reviewed the May 2024 and initial year end financials.

B. 24-25 Budget

Sonia Oliva of ExED reviewed the current SY2024-2025 budget information.

V. Closing Items

A. Adjourn Meeting

D. Gidlow made a motion to adjourn the meeting.

G. Flores seconded the motion.

The committee **VOTED** to approve the motion.

Roll Call

F. Jimenez Aye

J. Ortega Aye

G. Flores Aye

D. Gidlow Aye

T. Powers Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:43 PM.

Respectfully Submitted,

J. Ortega

Coversheet

June 2024 Financials

Section: IV. FY24-25 Financials
Item: A. June 2024 Financials
Purpose: Discuss
Submitted by:
Related Material: 06.24 - CNCA Consolidated - Financial Packet.pdf

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (June 2024)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

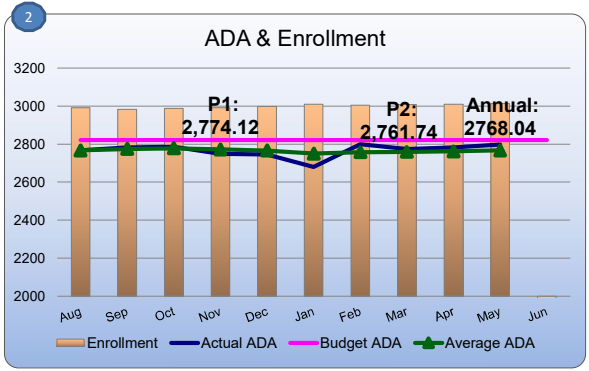
Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

ADA ended 11.58 lower than budget resulting in a \$194K decrease in LCFF Revenue.

Forecast includes \$4.32M of restricted one-time funds. An additional \$8.52M remains available to spend through FY27/28.

FY23-24 net Income was \$1.96M and unrestricted cash ended at \$16.9M with an additional \$12.8M of restricted cash.



3 Average Daily Attendance Analysis

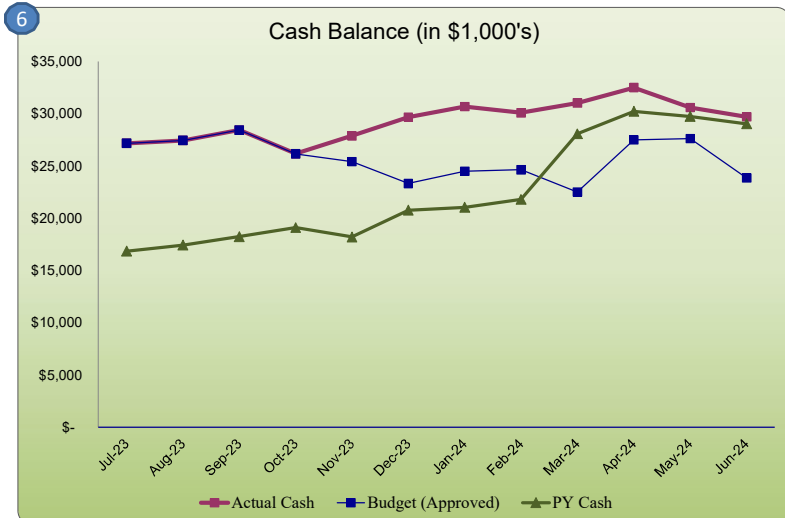
Category	Actual through Month 10	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	3,013	3,009	3,001	8	3,011	2,972
ADA %	92.4%	92.2%	92.2%	0.0%	92.2%	89.6%
Average ADA	2,768.05	2,759.79	2,771.37	(11.58)	2,761.75	2,680.25

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	95.73%	97.42%	1.68%	95.67%
3-Year Average %	94.97%	95.53%	0.56%	94.63%
District UPP C. Grant Cap	85.97%	85.65%	-0.32%	85.97%

5 INCOME STATEMENT

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 06/30/24	FY 23-24 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 22-23	FY 21-22
Local Control Funding Formula	41,788,985	41,982,924	(193,939)	41,786,536	2,450	41,788,985	37,496,211	4,292,775	37,363,062	35,808,573
Federal Revenue	7,349,295	7,459,415	(110,121)	7,591,559	(242,264)	7,349,295	5,793,941	1,555,354	8,208,140	10,868,693
State Revenue	10,836,844	13,907,995	(3,071,152)	12,255,544	(1,418,700)	10,836,844	23,883,391	(13,046,547)	8,077,643	4,097,827
Other Local Revenue	4,488,943	2,968,841	1,520,101	4,048,561	440,381	4,488,943	2,962,237	1,526,705	4,198,910	2,971,632
Grants/Fundraising	771,296	516,693	254,603	642,055	129,241	771,296	387,101	384,196	850,526	390,444
TOTAL REVENUE	65,235,363	66,835,869	(1,600,506)	66,324,255	(1,088,892)	65,235,363	70,522,880	(5,287,517)	58,698,282	54,137,169
<i>Total per ADA</i>	23,638	24,117	(479)	24,032	(395)				21,900	20,473
<i>w/o Grants/Fundraising</i>	23,358	23,930	(572)	23,800	(441)				21,583	20,325
Certificated Salaries	16,025,826	16,833,279	807,453	15,953,404	(72,422)	16,025,826	16,830,671	804,845	16,042,300	16,070,067
Classified Salaries	7,210,319	7,982,003	771,683	7,155,207	(55,112)	7,210,319	7,941,542	731,223	6,976,915	6,291,816
Benefits	7,534,808	8,625,489	1,090,681	7,428,763	(106,045)	7,534,808	8,380,403	845,595	7,568,205	6,650,987
Student Supplies	5,023,528	5,548,839	525,311	5,811,354	787,826	5,023,528	5,288,507	264,979	4,159,277	4,615,770
Operating Expenses	25,850,708	25,767,881	(82,827)	26,535,260	684,552	25,850,708	25,186,498	(664,210)	22,079,760	19,409,944
Other	1,630,219	1,661,755	31,536	1,611,452	(18,767)	1,630,219	1,661,755	31,536	1,530,010	1,420,923
TOTAL EXPENSES	63,275,409	66,419,245	3,143,837	64,495,440	1,220,031	63,275,409	65,289,376	2,013,968	58,356,467	54,459,506
<i>Total per ADA</i>	22,928	23,966	1,039	23,370	(442)				21,773	20,595
NET INCOME / (LOSS)	1,959,954	416,624	1,543,330	1,828,816	131,139	1,959,954	5,233,504	(3,273,549)	341,814	(322,337)
OPERATING INCOME	3,395,378	1,883,584	1,511,794	3,245,472	149,906	3,395,378	8,167,423	(4,772,045)	1,669,057	888,003



Year-End Cash Balance

Actual	Budget	Variance
29,698,364	23,856,228	5,842,135

7 Balance Sheet

Balance Sheet	6/30/2023	5/31/2024	6/30/2024	6/30/2024 Actual
Assets				
Cash, Operating	29,037,719	29,508,972	16,875,319	16,875,319
Cash, Restricted	0	1,080,404	12,823,043	12,823,043
Accounts Receivable	5,629,420	493,121	5,988,252	5,988,252
Due From Others	286,926	508,321	202,055	202,055
Other Assets	24,615,268	24,187,936	24,311,029	24,311,029
Net Fixed Assets	39,642,835	39,587,517	39,239,733	39,239,733
Total Assets	99,212,167	95,366,270	99,439,430	99,439,430
Liabilities				
A/P & Payroll	4,132,432	2,012,580	4,019,535	4,019,535
Due to Others	2,277,644	72,768	2,094,580	2,094,580
Deferred Revenue	13,246,188	1,080,404	12,823,043	12,823,043
Other Liabilities	23,874,308	23,874,308	23,265,319	23,265,319
Total Debt	9,840,445	9,435,848	9,435,848	9,435,848
Total Liabilities	53,371,017	36,475,908	51,638,326	51,638,326
Equity				
Beginning Fund Bal.	45,499,335	45,841,150	45,841,150	45,841,150
Net Income/(Loss)	341,814	13,049,213	1,959,954	1,959,954
Total Equity	45,841,150	58,890,362	47,801,104	47,801,104
Total Liabilities & Equity	99,212,167	95,366,270	99,439,430	99,439,430
Available Line of Credit				
Days Cash on Hand	186	171	100	100
Cash Reserve %	50.9%	46.8%	27.3%	27.3%



CAMINO NUEVO CHARTER ACADEMY

2023-24 Budget by Site
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Table with columns for various academy sites including Burlington, Academy #2, Academy #3 - Castellanos, Academy #3 - Eisner, Academy #4 - Cisneros, CNHS #2 - Dalzell Lance High School, Central Admin, and CAMINO NUEVO CHARTER ACADEMY. Rows include Enrollment, Income (Local Control, Federal, State, Local), and Expense (Certificated Salaries).



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis

June 2024

Net Income

Camino Nuevo Charter Academy achieved a net income of \$1.96M in FY23-24 compared to \$417K in the revised board approved budget. Reasons for this positive \$1.54M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of June 30, 2024, the school's cash balance was \$16.88M, which represents a 27% reserve. In addition to this, CNCA had \$12.8M of restricted cash.

As of June 30, 2024, the Accounts Receivable balance was \$5.99M, down from \$493K in the previous month, due to the recording of revenue earned in FY23-24 but not yet received.

As of June 30, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$4.02M, compared to \$2.01M in the prior month.

As of June 30, 2024, CNCA had a debt balance of \$9.44M. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY23-24 is \$65.24M, which is \$1.60M or 2.4% under budgeted revenue of \$66.84M.

Lottery Revenue (8560) \$185K increase based on final apportionment estimates from the state.

SB740 (8591) \$615K increase on the facilities reimbursement program. Confirmation was received in July that the CSFA would accept the full amount being paid to GNLA as reimbursable rent. In addition, in late June, the CSFA confirmed that there would be funds available to reimburse maintenance costs in all eligible sites. The state does project that there will be a shortfall in these funds, but those final figures are unknown, so a 10% reduction is estimated in this forecast.

Expanded Learning Opportunity Program (8595) \$2.2M decrease due to reduced spending in the program throughout the year. These funds will be reallocated to future years.

Prop 28 Arts & Music (8596) \$218K decrease based on reduced spending toward this fund. Funds will be expended in future years.

State Revenue - Other (8599) \$1.5M decrease due to sites pushing off spending of Learning Recovery, Arts & Music Grant and other one-time funds to future years.

Interest & Dividend Income (8660) \$1.2M increase in interest revenue based on the most recent LACOE interest distributions. This includes a \$243K adjustment to FY22-23 and a FY23-24 fourth quarter estimate provided by LACOE in the amount of \$283K.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$75,000 and 10%.



Grants (8692) \$202K increase due to final spending on CTC and other reimbursable grants.

E-Rate (8697) \$130K increase due to a \$73K networking contribution in Kayne Siart site.

SELPA Grants (8698) \$131K increase based on round one special education assistance awarded to each charter.

Other Prior Year Adjustment (8999) \$253K increase in Prior Year Revenues largely due to final FY22-23 Lottery rates, SMAA funds received and FY22-23 final SB740 allocations.

Expenses

Total expenses for FY23-24 are \$63.28M, which is \$3.14M or 4.7% under budgeted expenditures of \$66.42M.

Certificated Pupil Support - Psychologist (1215) \$196K under budget due to vacant positions.

Certificated Pupil Support - Other (1299) \$124K under budget due to vacant positions.

Instructional Aide & Other Salaries (2111) \$401K under budget due to vacant positions.

Classified Teacher Salaries (2131) \$315K under budget due to vacant positions and changes in the ELOP staffing needs. This is offset by reduced ELOP funds.

H&W - Health & Welfare (3401) \$531K under budget based on employee elections during open enrollment.

Core Curricula Materials (4111) \$119K over budget due to additional supply purchases being done.

Books & Other Reference Materials (4211) \$207K under budget due ELOP libraries not being implemented across all sites. This is offset by reduced ELOP funds which will be used in the outyears.

Custodial Supplies (4371) \$97K over budget largely due to additional supplies being purchased for the new maintenance company.

Other Supplies (4390) \$377K under budget largely due to supplies being purchased for the after-school program.

Non Capitalized Equipment (4411) \$277K over budget largely due to a budgeted furniture purchase at the Dalzell Lance campus which did not meet the capitalization threshold as well as a large furniture purchase at the Burlington site.

Nutrition Program Food & Supplies (4711) \$474K under budget based on meal credits received and efforts to reduce meal overages at sites.

School Rent - Private Facility (5611) \$145K under budget due to amortization of the lease liability based on ASC 842. Burlington, Eisner, and Dalzell Lance schools are reflecting a savings in the financials compared to the payments being made due to reduced rents projected in the last four years of the lease.

Vendor Repairs (5631) \$397K over budget mostly due to increased HVAC repair needs at sites.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$75,000 and 10%.



Field Trips & Pupil Transportation (5812) \$831K under budget largely due to reduced field trips and transportation costs in the ELO Program.

Contracted Substitute Teachers (5841) \$692K over budget because of teacher vacancies and absenteeism.

Special Education Services (5842) \$955K under budget. This reduction is partly due to utilizing in-house staff for certain services, resulting in decreased overall service requirements. However, savings from consultants are offset by the need to hire SPED substitute staff to fill vacancies or cover absences among regular staff. Furthermore, consultant costs at the Cisneros site are exceeding the budgeted amount.

Other Student Instructional Services (5849) \$286K over budget due to additional tutoring services obtained across the sites. In addition, there were some ELOP overages in this line item.

PD Consultants & Tuition (5852) \$110K over budget largely due to additional PD added with one-time funding.

All Other Consultants & Services (5859) \$111K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent.

Non Instructional Software (5861) \$88K under budget.

ADA

Budgeted P2 ADA is 2,771.37 based on enrollment of 3,001 and a 92.2% attendance rate.

Final P2 ADA is 2,759.79 based on enrollment of 3,009 and a 92.2% attendance rate. This includes an adjustment to CNCA#3's P2 ADA which will be submitted via P2 revision.

Actual ADA through Month 10 is 2,768.05 with ending enrollment of 3,013 and a 92.4% attendance rate.

In Month 10, ADA was 2,798.28 with a 92.9% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$75,000 and 10%.

CAMINO NUEVO CHARTER ACADEMY
2023-24 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	2023-24		Actuals as of												6/30/2024	FORECAST	Budget Variance	
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Jul-23 - Jun-24	
# of School Days in Month			0	17	20	18	16	11	16	20	15	20	22	10		185		
Enrollment	3,001	3,009														3,009	8	0%
Unduplicated Pupil Percentage		97.42%														97.42%		
ADA	2,769.73	2,761.75														2,761.75	(7.98)	
ADA Rate		92.23%														92.23%		
Income																		
8011-8098 - Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	25,586,212	27,630,357	1,199,413	1,199,413	2,158,946	2,158,946	2,158,946	2,158,946	2,158,946	2,192,131	2,192,131	2,192,131	2,192,131	5,669,805	-	27,631,885	2,045,673	8%
8012 Education Protection Account	6,681,524	3,599,118	-	-	1,760,413	-	-	1,760,412	-	-	2,021,749	-	-	(1,943,586)	-	3,598,988	(3,082,535)	-46%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	(114,885)	(64,922)	(64,922)	(58,912)	-	-	(303,641)	(303,641)	100%
8096 In Lieu of Property Taxes	9,715,188	10,549,952	564,080	1,128,159	752,106	752,106	752,106	752,105	752,106	1,316,186	1,492,085	731,991	731,991	825,272	-	10,550,293	835,105	9%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	317,466	-	(6,006)	-	311,460	311,460	100%
Total 8011-8098 - Local Control Funding Formula Sources	41,982,924	41,779,426	1,763,493	2,327,572	4,671,465	2,911,052	2,911,052	4,671,463	2,911,052	3,508,317	5,591,080	3,176,666	2,859,200	4,486,573	-	41,788,985	(193,939)	0%
8100-8299 - Federal Revenue																		
8181 Special Education - Federal (IDEA)	673,848	704,578	39,124	78,249	52,166	52,166	52,166	52,167	52,166	91,291	112,542	51,573	51,573	19,395	-	704,578	30,730	5%
8221 Child Nutrition - Federal	1,871,263	1,784,985	-	-	-	-	-	188,150	186,424	-	169,294	249,064	149,802	830,374	-	1,773,107	(98,156)	-5%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	1,238,770	1,226,727	-	-	-	-	-	-	632,387	-	-	-	343,420	-	-	1,227,750	(11,020)	-1%
8292 Title II	134,118	133,450	-	-	-	-	-	-	-	52,859	-	-	29,800	-	-	135,518	1,400	1%
8294 Title III	161,174	172,523	-	-	-	-	-	-	34,926	-	-	43,286	-	104,856	-	183,068	21,894	14%
8295 Title IV, SSAE	101,214	97,759	-	-	-	-	-	-	24,011	-	-	24,011	-	50,067	-	98,089	(3,125)	-3%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	3,279,029	3,470,977	466,592	-	-	-	510,728	-	-	247,726	-	-	251,694	-	-	3,227,185	(51,844)	-2%
Total 8100-8299 - Other Federal Income	7,459,415	7,590,998	505,716	78,249	52,166	52,166	562,894	240,317	929,914	391,876	281,836	1,015,907	201,375	3,036,880	-	7,349,295	(110,121)	-1%
8300-8599 - Other State Revenue																		
8520 Child Nutrition - State	420,844	440,333	-	-	-	-	-	47,125	47,980	-	43,955	59,796	36,039	206,695	-	441,589	20,745	5%
8550 Mandate Block Grant	68,286	68,286	-	-	-	-	67,967	-	-	-	-	-	-	-	-	67,967	(319)	0%
8561 State Lottery - Non Prop 20	512,342	610,720	-	-	-	-	-	246,119	-	-	139,637	-	-	224,963	-	610,720	98,378	19%
8562 State Lottery - Prop 20	208,410	294,836	-	-	-	-	-	-	-	-	80,182	-	-	214,654	-	294,836	86,426	41%
8560 Lottery Revenue	720,752	905,556	-	-	-	-	-	246,119	-	-	219,819	-	-	439,617	-	905,556	184,804	26%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	933,312	1,548,685	-	-	-	-	-	-	-	-	-	-	157,964	98,491	1,292,231	1,548,685	615,373	66%
8592 State Mental Health	224,127	221,223	10,843	10,843	19,519	19,519	-	39,038	19,519	20,369	20,369	20,369	20,369	20,467	-	221,224	(2,903)	-1%
8593 After School Education & Safety	813,931	813,931	-	-	-	-	-	-	-	-	-	-	579,926	-	-	813,931	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	8,089,824	7,116,591	4,018,624	219,935	395,883	395,883	395,883	395,883	395,883	395,885	395,885	395,885	395,885	(1,908,703)	-	5,892,812	(2,197,012)	-27%
8596 Prop 28 Arts & Music	218,457	-	-	-	-	-	-	-	-	110,982	110,982	110,982	110,982	(443,928)	-	-	(218,457)	-100%
8599 State Revenue - Other	2,418,462	1,185,423	8,488,811	-	-	822,374	-	-	585,216	-	-	-	-	(8,951,321)	-	945,080	(1,473,382)	-61%
Total 8300-8599 - Other State Income	13,907,995	12,300,029	12,518,279	230,778	415,402	1,237,776	463,850	728,165	1,048,598	527,236	791,010	1,324,922	661,765	(9,110,937)	-	10,836,844	(3,071,152)	-22%
8600-8799 - Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	14,818	-	14,818	14,818	100%
8660 Interest & Dividend Income	138,521	892,491	9,808	30	61	63	243,741	221,605	9,587	155,575	67,657	23,135	164,118	392,964	-	1,288,343	1,149,822	830%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8692 Grants	502,507	583,620	-	41,000	-	-	2,080	14,800	3,120	20,000	7,000	8,540	1,040	607,272	-	704,852	202,346	40%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	14,157	6,359	5,139	-	-	202	-	1,200	40	1,865	30	7,857	37,372	12,739	-	66,444	52,287	369%
8696 Other Fundraising	29	-	-	-	-	29	-	-	-	-	-	-	-	(29)	-	-	(29)	-100%
8697 E-Rate	79,931	69,198	-	-	13,377	(0)	73,878	7,995	46,640	-	28,419	24,407	-	14,733	-	209,449	129,518	162%
8698 SELPA Grants	-	109,577	-	-	-	-	-	-	109,460	-	2,500	-	16,470	2,500	-	130,929	130,929	100%
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	27,778	415	300	180	-	-	-	28,673	28,673	100%
8792 Transfers of Apportionments - Special Education	2,670,297	2,483,393	155,042	310,083	206,723	206,722	206,722	206,722	206,722	361,764	152,458	178,363	178,363	113,709	-	2,483,393	(186,904)	-7%
Total 8600-8799 - Other Income-Local	3,405,442	4,144,638	169,989	351,113	220,161	207,016	526,421	452,322	375,568	566,982	258,480	242,603	397,543	1,158,707	-	4,926,902	1,521,460	45%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	80,092	333,337	-	5,000	-	75,092	17,241	17,786	-	50,587	-	-	23,393	144,237	-	333,337	253,244	316%

CAMINO NUEVO CHARTER ACADEMY
 2023-24 Cash Flow Forecast
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	2023-24		Actuals as of											6/30/2024		Budget Variance		
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24		
Total Prior Year Adjustments	80,092	333,337	-	5,000	-	75,092	17,241	17,786	-	50,587	-	23,393	144,237	-	333,337	253,244	316%	
TOTAL INCOME	66,835,869	66,148,428	14,957,477	2,992,712	5,359,194	4,483,101	4,481,457	6,110,053	5,265,133	5,044,998	6,922,405	5,760,098	4,143,275	(284,540)	65,235,363	(1,600,506)	-2%	
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	10,934,106	11,226,533	(2,700)	913,254	929,217	948,755	943,444	943,097	975,401	973,038	969,561	973,698	973,154	971,543	10,511,463	422,644	4%	
1120 Teachers' Hourly	91,267	100,700	2,100	4,258	10,202	8,607	8,504	7,704	7,435	8,852	9,633	9,198	6,536	6,488	89,517	1,751	2%	
1170 Teachers' Salaries - Substitute	508,775	500,192	4,141	41,034	46,963	62,379	47,570	43,601	37,970	58,817	57,468	41,339	51,883	40,557	533,723	(24,948)	-5%	
1175 Teachers' Salaries - Stipend/Extra Duty	846,734	1,067,658	179,960	49,215	9,342	15,057	13,738	137,563	21,827	16,322	23,431	39,641	32,010	252,423	790,529	56,205	7%	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	313,908	398,504	19,131	11,609	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	118,239	195,669	62%	
1299 Certificated Pupil Support - Other	683,971	725,645	48,135	47,967	48,097	48,431	49,301	56,663	49,223	44,109	42,406	40,361	40,651	44,460	559,804	124,167	18%	
1300 Certificated Supervisors' & Administrators' Salaries	3,454,517	3,446,911	279,914	282,280	272,224	269,492	274,302	282,723	275,000	309,200	276,985	284,855	283,798	331,778	3,422,551	31,966	1%	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	16,833,279	17,466,143	530,681	1,349,617	1,324,796	1,361,471	1,345,610	1,480,101	1,375,607	1,419,088	1,388,233	1,397,841	1,396,781	1,656,000	16,025,826	807,453	5%	
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	2,832,654	2,848,794	45,050	219,618	235,698	261,146	200,399	191,738	186,366	221,169	236,544	203,920	253,351	176,635	2,431,633	401,021	14%	
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	979,229	1,109,605	80,809	30,923	30,460	46,392	46,459	41,669	46,644	47,917	49,087	57,717	50,712	135,683	664,471	314,758	32%	
2200 Classified Support Salaries	775,618	783,387	46,527	69,547	60,283	63,354	63,752	58,985	55,013	56,331	60,629	57,117	61,175	70,164	722,876	52,742	7%	
2300 Classified Supervisors' & Administrators' Salaries	220,185	244,025	16,661	11,544	12,466	12,299	15,749	19,267	20,496	21,587	20,865	20,408	22,338	21,967	215,647	4,538	2%	
2400 Classified Office Staff Salaries	1,469,791	1,504,005	79,753	116,790	122,637	124,623	124,903	117,638	114,350	111,433	117,372	124,316	129,194	145,753	1,428,763	41,027	3%	
2900 Other Classified Salaries	1,704,525	1,681,247	92,483	148,235	147,692	154,104	147,415	139,495	144,726	157,021	155,768	142,797	163,852	153,341	1,746,929	(42,403)	-2%	
Total 2000 - Classified Salaries	7,982,003	8,171,063	361,283	596,656	609,236	661,918	598,677	568,791	567,596	615,456	640,264	606,276	680,622	703,542	7,210,319	771,683	10%	
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	3,238,110	3,336,033	129,526	255,197	251,783	258,661	257,120	263,551	260,846	271,036	264,950	265,031	266,604	275,465	3,019,770	218,340	7%	
3212 PERS - Public Employee Retirement System	2,087,311	2,180,040	83,932	137,766	164,837	165,900	153,345	145,254	147,910	160,768	167,624	156,964	175,122	147,126	1,806,548	280,762	13%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	494,433	506,606	23,072	36,443	37,321	40,917	36,388	34,459	34,369	37,569	39,340	36,946	41,574	37,716	436,114	58,319	12%	
3331 MED - Medicare	360,371	371,739	15,400	27,604	27,382	28,701	27,414	28,934	27,401	28,729	28,677	28,320	31,579	31,579	329,420	30,952	9%	
3401 H&W - Health & Welfare	2,124,809	2,055,621	315,744	(46,993)	(50,235)	290,787	170,879	34,228	334,749	92,494	141,911	(36,296)	312,480	34,077	1,593,827	530,983	25%	
3501 SUI - State Unemployment Insurance	12,427	12,819	531	952	944	990	998	991	945	989	989	1,012	1,089	1,089	11,359	1,068	9%	
3601 Workers' Compensation Insurance	305,362	380,659	84,583	24,148	-	48,123	24,062	24,062	-	32,265	24,062	24,062	-	(0)	285,367	19,995	7%	
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	2,665	-	(692)	(690)	259	533	(66,496)	13,961	1,671	2,922	-	(72)	6	101,003	52,404	(49,738)	-186%	
Total 3000 - Employee Benefits	8,625,489	8,843,517	652,095	434,428	432,291	834,613	603,656	545,446	807,890	626,774	667,553	475,869	826,137	628,056	7,534,808	1,090,681	13%	
4000 - Supplies																		
4111 Core Curricula Materials	499,497	623,531	4,719	5,812	25,624	(578)	163,052	35,911	125,154	(1,223)	70,832	43,776	9,450	136,021	618,550	(119,053)	-24%	
4211 Books & Other Reference Materials	257,906	214,989	-	1,356	1,039	4,741	3,945	24,876	(11,922)	5,008	14,286	3,372	4,309	4,309	50,639	207,267	80%	
4311 Student Materials	367,312	417,572	4,200	38,891	29,315	39,470	42,791	27,991	73,591	16,045	13,928	20,487	11,169	81,956	399,834	(32,522)	-9%	
4351 Office Supplies	80,687	92,661	347	5,136	7,376	4,937	5,691	9,316	6,249	6,307	11,071	9,607	6,321	15,462	87,820	(7,133)	-9%	
4371 Custodial Supplies	144,843	220,043	5,123	22,975	9,709	14,006	41,522	6,549	15,511	11,082	10,370	24,817	26,016	54,136	241,816	(96,973)	-67%	
4391 Food (Non Nutrition Program)	420,490	486,827	1,932	31,564	70,786	6,920	52,850	12,825	21,498	45,303	15,442	41,817	39,501	66,031	406,469	14,021	3%	
4392 Uniforms	95,251	115,399	-	4,614	2,051	10,063	5,938	-	2,549	5,911	2,679	1,360	2,308	2,769	40,241	55,011	58%	
4393 PE & Sports Equipment	40,234	57,111	-	487	9,744	8,749	9,982	6,723	10,982	(3,011)	4,190	(1,158)	425	(852)	46,260	(6,027)	-15%	
4395 Before & After School Program Supplies	677,000	613,366	-	-	-	9,122	-	6,933	7,936	9,431	122,983	14,769	44,347	26,344	241,865	435,135	64%	
4399 All Other Supplies	107,409	158,090	297	4,268	9,922	11,943	10,220	26,461	14,003	11,147	17,962	16,226	16,701	89,399	228,549	(121,140)	-113%	
4390 Other Supplies	1,340,384	1,430,792	2,229	40,933	92,502	46,798	78,989	52,942	56,968	68,780	163,256	73,489	102,808	183,690	963,383	377,001	28%	
4411 Non Capitalized Equipment	569,337	838,955	211,688	44,675	91,552	41,097	31,853	105,340	17,126	7,611	10,356	16,681	263,332	846,350	(277,013)	-49%		
4711 Nutrition Program Food & Supplies	2,288,873	1,976,909	8,423	-	101,750	257,486	202,588	96,984	177,151	135,341	82,552	251,230	53,510	448,120	1,815,136	473,737	21%	
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 - Supplies	5,548,839	5,815,451	236,729	159,779	358,866	407,956	570,432	359,910	457,740	248,466	373,906	433,391	229,328	1,187,027	5,023,528	525,311	9%	
5000 - Operating Services																		
5211 Travel & Conferences	178,223	205,673	2,625	1,553	68	10,777	13,296	5,293	7,760	12,306	10,216	4,379	19,918	9,774	97,966	80,257	45%	
5311 Dues & Memberships	143,126	154,852	45,623	5,077	6,643	5,580	802	2,066	4,137	2,202	2,159	914	1,190	2,925	79,316	63,810	45%	
5451 General Insurance	49,343	58,135	28,203	-	-	-	-	1,908	-	21,047	-	-	-	-	51,158	(1,815)	-4%	
5511 Utilities	883,512	973,005	14,152	15,083	69,290	54,047	66,429	71,704	31,701	52,521	81,475	96,945	37,933	232,031	823,312	60,200	7%	

CAMINO NUEVO CHARTER ACADEMY
 2023-24 Cash Flow Forecast
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	2023-24	2023-24	Actuals as of												6/30/2024		Budget Variance		
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24			
5611 School Rent - Private Facility	1,257,559	1,257,559	90,810	90,810	90,810	90,810	90,810	90,810	98,208	90,810	90,810	90,810	106,096	-	-	1,112,399	145,159	12%	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	226,201	189,413	249	15,946	942	8,295	9,422	35,777	2,776	16,938	4,665	2,922	14,875	139,868	-	252,676	(26,476)	-12%	
5621 Equipment Lease	216,328	230,565	17,541	10,865	14,398	50	2,252	9,817	4,373	62,621	58,798	9,308	14,253	36,383	-	240,658	(24,329)	-11%	
5631 Vendor Repairs	654,216	941,981	17,081	29,973	48,330	33,022	104,288	125,563	106,748	70,972	26,603	96,509	56,611	335,446	-	1,051,146	(396,930)	-61%	
5812 Field Trips & Pupil Transportation	1,516,590	882,352	-	5,725	8,153	25,955	38,012	24,904	71,150	182,170	34,369	67,937	78,543	148,889	-	685,808	830,782	55%	
5821 Legal	99,865	99,865	-	-	1,372	77,865	420	-	-	-	-	375	-	455	-	87,130	12,736	13%	
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	47,377	47,377	2,117	618	1,898	1,948	4,449	441	3,615	893	271	662	285	2,849	-	20,044	27,333	58%	
5841 Contracted Substitute Teachers	478,139	1,002,506	-	15,909	90,508	106,485	266,328	88,101	82,618	76,336	58,397	118,545	70,887	195,905	-	1,170,019	(691,880)	-145%	
5842 Special Education Services	4,039,078	3,285,782	334	28,990	98,431	146,018	405,071	267,023	274,514	317,265	180,966	390,505	371,100	603,820	-	3,084,039	955,039	24%	
5843 Non Public School	377,502	319,586	-	-	-	-	37,032	37,032	37,032	37,032	46,156	46,156	46,156	21,739	-	308,334	69,168	18%	
5844 After School Services	813,932	813,932	-	-	77,323	154,647	77,323	77,323	-	231,970	77,323	77,323	77,323	-	-	773,235	40,697	5%	
5849 Other Student Instructional Services	3,394,972	3,790,181	73,666	-	471,429	438,612	86,979	393,850	481,604	328,144	381,905	124,024	712,990	187,832	-	3,681,034	(286,061)	-8%	
5852 PD Consultants & Tuition	453,687	681,792	2,658	11,930	138,978	108,982	6,572	16,750	110,740	(170)	3,000	155,861	5,000	3,369	-	563,670	(109,983)	-24%	
5854 Nursing & Medical (Non-IEP)	20,700	28,110	-	-	-	-	745	12,703	4,707	2,638	-	-	5,375	11,505	-	37,672	(16,972)	-82%	
5859 All Other Consultants & Services	1,220,124	1,437,502	19,267	46,223	50,642	205,756	109,878	(51,961)	388,676	(37,016)	79,019	18,418	155,155	346,851	-	1,330,907	(110,783)	-9%	
5861 Non Instructional Software	676,993	697,394	346,688	22,215	21,266	37,787	19,011	14,232	15,877	35,294	14,591	41,299	3,748	17,272	-	589,281	87,711	13%	
5865 Fundraising Cost	8,914	-	-	-	-	8,913	7,413	-	250	62	10	5	-	5,247	-	21,900	(12,986)	-146%	
5871 District Oversight Fees	419,829	417,792	22,416	44,831	29,889	29,888	29,888	29,888	29,888	52,305	62,865	29,406	29,406	27,484	-	418,155	1,674	0%	
5872 Special Education Fees (SELPA)	668,829	637,594	38,834	77,668	51,774	51,776	51,776	51,782	51,776	90,610	53,008	45,990	45,990	26,610	-	637,594	31,235	5%	
5881 Intra-Agency Fees	6,160,921	6,178,246	-	-	1,558,728	-	-	-	986,183	-	-	-	695,688	2,871,747	-	6,112,346	48,575	1%	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	9,798	-	-	925	2,542	6,330	(2,546)	105	329	(1,653)	419	1,381	(7,768)	-	(0)	9,798	100%		
5899 All Other Expenses	84,478	107,494	-	500	(27,735)	22,623	5,256	6,946	3,745	47,521	504	12,306	4,295	803,308	-	879,269	(794,791)	-941%	
5911 Office Phone	81,252	89,451	258	5,083	7,148	7,131	7,212	10,733	12,801	7,444	1,814	12,997	(563)	15,185	-	87,244	(5,992)	-7%	
5913 Mobile Phone	8,472	7,338	-	-	-	-	-	-	3,946	939	(1,082)	320	738	320	-	5,182	320	39%	
5921 Internet	83,193	81,023	-	-	-	-	6,239	20,116	-	-	-	12,728	26,876	20,538	-	86,497	(3,305)	-4%	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	15,374	15,374	1,632	2,720	418	2,688	(1,276)	529	732	1,032	100	861	1,073	2,269	-	12,778	2,596	17%	
5999 Other Communications	15,641	3,461	283	291	12,448	298	298	34,753	16,104	11,783	308	10,426	293	321	-	87,605	(71,963)	-460%	
Total 5000 - Operating Services	25,767,881	26,206,552	794,359	513,170	1,386,980	3,293,523	1,606,979	1,391,973	3,047,348	1,590,441	1,494,249	1,565,736	2,661,220	6,504,729	-	25,850,708	(82,827)	0%	
6000 - Capital Outlay																			
6901 Depreciation Expense	1,466,959	1,240,445	114,596	113,925	114,840	114,098	132,034	117,254	117,600	127,943	120,272	118,854	118,643	125,364	-	1,435,423	31,536	2%	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	1,466,959	1,240,445	114,596	113,925	114,840	114,098	132,034	117,254	117,600	127,943	120,272	118,854	118,643	125,364	-	1,435,423	31,536	2%	
7000 - Other Outgo																			
7438 Interest Expense	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	-	
Total 7000 - Other Outgo	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	-	
TOTAL EXPENSE	66,419,245	67,937,967	2,689,744	3,167,576	4,325,415	6,673,579	4,857,388	4,463,475	6,373,780	4,628,169	4,780,870	4,597,966	5,912,730	10,804,718	-	63,275,409	3,143,837	5%	
NET INCOME	416,624	(1,789,539)	12,267,733	(174,864)	1,033,779	(2,190,478)	(375,931)	1,646,578	(1,108,647)	416,829	2,141,536	1,162,132	(1,769,454)	(11,089,258)	-	1,959,954	1,543,330	370%	
Operating Income																			
EBITDA																			
Beginning Cash Balance	29,037,719	29,037,720	29,037,720	27,168,442	27,439,638	28,441,870	26,169,346	27,877,647	29,673,010	30,684,588	30,091,981	31,026,272	32,505,240	30,589,377	29,698,364	29,037,720	1		
Cash Flow from Operating Activities																			
Net Income	416,624	(1,789,768)	12,267,733	(174,864)	1,033,779	(2,190,478)	(375,931)	1,646,578	(1,108,647)	416,829	2,141,536	1,162,132	(1,769,454)	(11,089,258)	-	1,959,954	1,543,330		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Accounts Receivable	5,629,420	-	822,564	796,544	-	856,742	2,244,803	12,432	240,425	83,806	-	43,742	35,240	(5,495,131)	-	(358,832)	(5,988,252)		
Current Year Accounts Receivable	(7,520,600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,520,600		
Change in Due from	146,301	-	(31,621)	(213,437)	(63,948)	74,074	(81,049)	(61,786)	258,126	(83,699)	(73,570)	(60,609)	116,123	306,266	-	84,871	(61,431)		
Change in Accounts Payable	69,737	445,152	(1,385,893)	(525,876)	(90,326)	221,136	75,751	71,386	1,637,810	(1,122,646)	(783,398)	71,275	(60,637)	2,336,571	-	445,152	375,416		
Change in Due to	3,701,334	(183,064)	(265,392)	(107,577)	(57,106)	(1,323,683)	(57,356)	(19,792)	(57,607)	(33,130)	(161,116)	(49,657)	(72,461)	2,021,812	-	(183,064)	(3,884,397)		
Change in Accrued Vacation	-	98,962	-	-	-	-	-	-	-	-	-	-	-	98,962	-	98,962	98,962		
Change in Payroll Liabilities	(284,132)	(657,011)	(999,017)	393,470	296,759	24,657	8,964	(21,512)	(1,678)	37,138	32,486	(14,586)	14,885	(428,577)	-	(657,011)	(372,879)		
Change in Prepaid Expenditures	(61,035)	(142,518)	125,754	-	(1,294)	(5,754)	(10,455)	(8,423)	(13,576)	(36,824)	(14,452)	(10,997)	(438)	(166,059)	-	(142,518)	(81,483)		
Change in Deposits	-	5,500	-	-	-	-	(500)	-	-	500	-	-	-	5,500	-	5,500	5,500		

CAMINO NUEVO CHARTER ACADEMY
 2023-24 Cash Flow Forecast
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	2023-24	2023-24	Actuals as of												6/30/2024	FORECAST	Budget Variance	
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		ACTUAL	Accrual
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24				
Change in Deferred Revenue	(7,055,408)	(423,144)	(12,539,284)	-	-	-	-	130,500	-	-	-	243,000	-	11,742,639	-	(423,144)	6,632,263	
Change in Other Long Term Assets	145,078	441,257	36,083	36,207	36,332	36,456	36,581	36,707	36,832	36,958	37,085	37,211	37,338	37,466	-	441,257		
Change in Other Long Term Liabilities	-	(608,989)	-	-	-	-	-	-	-	-	-	-	-	(608,989)	-	(608,989)		
Depreciation Expense	1,466,959	(3,181,754)	114,596	113,925	114,840	114,098	132,034	117,254	117,600	127,943	120,272	118,854	118,643	(4,491,813)	-	(3,181,754)	(4,648,713)	
Cash Flow from Investing Activities																		
Capital Expenditures	(1,431,172)	3,584,856	(14,800)	(47,196)	(65,512)	(79,773)	(264,543)	(107,981)	(97,707)	(19,484)	(161,246)	(61,398)	(335,101)	4,839,598	-	3,584,856	5,016,027	
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(404,597)	(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)	-	-
Ending Cash Balance	23,856,228	26,222,602	27,168,442	27,439,638	28,441,870	26,169,346	27,877,647	29,673,010	30,684,588	30,091,981	31,026,272	32,505,240	30,589,377	29,698,364	29,698,364	29,698,364	5,842,135	

Coversheet

24-25 Budget

Section: IV. FY24-25 Financials
Item: B. 24-25 Budget
Purpose: Discuss
Submitted by:
Related Material: 24-25 CNCA - Budget Summary - 09.25.24.pdf

CAMINO NUEVO CHARTER ACADEMY
 2024-25 Budget by Site
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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Castellanos			Camino Nuevo Charter Academy #3 - Eisner			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHART		
	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Forecast	2024-25 Budget - Approved	2024-25 Forecast	
	Enrollment	603	603	-	709	712	3	451	466	15	273	274	1	515	482	(33)	505	505	-	-	-	3,056
ADA	572.85	572.85	-	666.46	669.28	3	414.92	428.72	14	256.62	257.56	1	478.95	448.26	(31)	474.70	474.70	-	-	-	2,864.50	2,851.37
ADA %	95.00%	95.00%	-	94.00%	94.00%	-	92.00%	92.00%	-	94.00%	94.00%	-	93.00%	93.00%	-	94.00%	94.00%	-	-	-	93.73%	93.73%
UPP	0.00%	99.61%	-	0.00%	93.81%	-	0.00%	98.82%	-	0.00%	96.34%	-	0.00%	92.85%	-	0.00%	98.16%	-	0.00%	-	96.48%	96.50%
Income																						
8011-8098 - Local Control Funding Formula Sources																						
8011 Local Control Funding Formula	4,556,670	5,599,444	1,042,774	5,146,602	6,355,091	1,208,489	3,388,252	4,271,128	882,876	1,866,775	2,340,554	473,780	3,637,299	4,223,845	586,546	6,370,783	6,344,717	(26,066)	-	-	24,966,380	29,134,780
8012 Education Protection Account	1,956,420	882,323	(1,074,097)	2,283,119	1,034,017	(1,249,101)	1,410,895	657,460	(753,434)	872,611	394,979	(477,632)	1,637,800	691,300	(946,501)	94,940	94,940	-	-	-	8,255,785	3,755,020
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	2,159,335	2,189,862	30,527	2,512,194	2,558,490	46,296	1,564,024	1,638,889	74,865	967,319	984,587	17,269	1,805,383	1,713,586	(91,797)	1,789,363	1,814,659	25,297	-	-	10,797,618	10,900,075
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	8,672,425	8,671,629	(796)	9,941,915	9,947,599	5,683	6,363,171	6,567,478	204,307	3,706,705	3,720,121	13,416	7,080,482	6,628,731	(451,751)	8,255,085	8,254,317	(768)	-	-	44,019,783	43,789,874
8100-8299 - Federal Revenue																						
8181 Special Education - Federal (IDEA)	139,369	146,145	6,777	162,143	170,747	8,604	100,946	109,375	8,429	62,433	65,709	3,276	116,524	114,360	(2,164)	115,490	121,105	5,616	-	-	696,904	727,442
8221 Child Nutrition - Federal	545,343	568,374	23,031	377,319	395,020	17,702	355,129	382,565	27,436	69,319	72,489	3,170	229,983	224,321	(5,662)	225,121	234,830	9,709	-	-	1,802,214	1,877,600
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	256,763	257,165	402	250,464	250,695	231	189,132	180,971	(8,161)	106,387	114,637	8,250	233,289	233,289	-	190,692	190,993	301	-	-	1,226,727	1,227,750
8292 Title II	27,459	27,881	422	28,918	29,363	445	20,766	20,186	(580)	11,681	12,787	1,106	23,489	23,887	398	21,137	21,414	277	-	-	133,450	135,518
8294 Title III	49,104	49,104	-	42,071	42,071	-	36,470	36,470	-	11,462	11,462	-	23,445	23,445	-	11,723	11,723	-	-	-	174,275	174,275
8295 Title IV, SSAFE	21,570	22,030	460	21,309	21,764	455	13,509	12,386	(1,123)	8,020	7,846	(174)	18,115	18,502	387	15,236	15,561	325	-	-	97,759	98,089
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	640,000	808,162	168,162	52,203	140,419	88,217	107,577	80,576	(27,001)	214,291	216,504	2,214	76,562	76,562	-	118,245	118,245	-	-	-	1,208,877	1,440,469
Total 8100-8299 - Other Federal Income	1,679,608	1,878,862	199,254	934,426	1,050,079	115,653	823,530	822,529	(1,000)	483,592	501,434	17,842	721,407	714,366	(7,040)	697,644	713,871	16,228	-	-	5,340,206	5,681,143
8300-8599 - Other State Revenue																						
8520 Child Nutrition - State	127,905	129,278	1,373	103,597	105,707	2,110	77,746	81,203	3,457	16,171	16,438	267	56,981	54,152	(2,830)	59,272	59,930	658	-	-	441,673	446,708
8550 Mandate Block Grant	11,428	11,428	-	12,641	12,641	-	8,004	8,004	-	5,070	5,070	-	9,078	9,078	-	25,527	25,527	-	-	-	71,748	71,748
8561 State Lottery - Non Prop 20	105,902	114,279	8,376	123,208	133,516	10,308	76,706	85,526	8,820	47,441	51,381	3,940	88,543	89,424	881	87,758	94,699	6,941	-	-	529,558	568,825
8562 State Lottery - Prop 20	43,079	49,062	5,983	50,119	57,321	7,202	31,202	36,718	5,516	19,298	22,059	2,761	36,018	38,392	2,374	35,698	40,656	4,958	-	-	215,414	244,208
8560 Lottery Revenue	148,981	163,341	14,360	173,327	190,837	17,510	107,908	122,244	14,336	66,739	73,440	6,701	124,561	127,816	3,255	123,455	135,355	11,899	-	-	744,972	813,033
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	358,049	358,049	-	-	-	-	-	-	-	169,448	169,448	-	-	-	-	312,244	312,244	-	-	-	839,742	839,742
8592 State Mental Health	46,355	46,355	-	53,930	54,158	228	33,575	34,692	1,117	20,766	20,842	76	38,757	36,273	(2,483)	38,413	38,413	-	-	-	231,795	230,733
8593 After School Education & Safety	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	-	-	-	203,483	203,483	(0)	-	-	-	-	-	813,931	813,931
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	1,612,387	1,609,321	(3,066)	1,249,875	1,254,430	4,555	1,219,820	1,219,441	(379)	473,343	454,530	(18,813)	1,009,923	1,006,916	(3,007)	-	-	-	-	-	5,565,348	5,544,638
8596 Prop 28 Arts & Music	-	-	-	-	-	-	22,044	22,511	467	-	-	-	-	65,812	65,812	-	-	-	-	-	22,044	88,323
8599 State Revenue - Other	835,481	820,081	(15,400)	737,478	785,682	48,204	594,528	568,404	(26,124)	196,187	192,296	(3,890)	419,290	462,068	42,778	689,073	714,775	25,702	-	-	3,472,037	3,543,306
Total 8300-8599 - Other State Income	3,344,069	3,341,337	(2,732)	2,534,330	2,606,937	72,607	2,267,110	2,259,983	(7,127)	947,725	932,065	(15,660)	1,862,073	1,965,597	103,524	1,247,985	1,286,243	38,259	-	-	12,203,291	12,392,162
8600-8799 - Other Local Revenue																						
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	25,000	25,000	-	25,000	25,000	-	15,000	15,000	-	10,000	10,000	-	15,000	15,000	-	25,000	25,000	-	-	-	115,000	115,000
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8692 Grants	143,678	277,664	133,986	119,161	72,311	(46,850)	99,524	99,524	-	109,871	91,973	(17,899)	78,921	45,238	(33,683)	165,294	131,913	(33,381)	-	-	716,449	718,622
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	(0)	-	-	15,000	15,000
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CAMINO NUEVO CHARTER ACADEMY
 2024-25 Budget by Site
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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Castellanos			Camino Nuevo Charter Academy #3 - Eisner			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHART			
	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Forecast	2024-25 Budget - Approved	2024-25 Forecast		
8697 E-Rate	12,480	12,480	-	10,042	10,042	-	10,033	10,033	-	10,033	10,033	-	10,080	10,080	-	12,150	12,150	-	-	-	64,818	64,818	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8792 Transfers of Apportionments - Special Education	552,285	515,112	(37,172)	642,534	601,823	(40,711)	400,024	385,509	(14,515)	247,407	231,601	(15,807)	461,756	403,080	(58,676)	457,658	426,855	(30,803)	-	-	2,761,664	2,563,980	
Total 8600-8799 - Other Income-Local	733,443	830,257	96,814	796,737	709,176	(87,561)	524,581	510,066	(14,515)	377,312	343,606	(33,705)	565,757	473,398	(92,359)	675,102	610,918	(64,184)	-	-	3,672,932	3,477,421	
Prior Year Adjustments																							
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL INCOME	14,429,545	14,722,085	292,540	14,207,408	14,313,790	106,382	9,978,392	10,160,056	181,664	5,515,334	5,497,227	(18,107)	10,229,718	9,782,092	(447,626)	10,875,816	10,865,349	(10,467)	-	-	65,236,212	65,340,599	
Expense																							
1000 - Certificated Salaries																							
1110 Teachers' Salaries	2,313,382	2,300,193	13,189	2,761,740	2,746,817	14,923	1,641,045	1,752,344	(111,299)	952,521	928,760	23,761	1,846,050	1,845,934	116	2,159,284	2,180,768	(21,483)	-	-	11,674,022	11,754,816	
1120 Teachers' Hourly	-	-	-	-	59,200	(59,200)	60,800	59,200	1,600	55,480	59,200	(3,720)	-	-	-	-	-	-	-	-	-	116,280	177,600
1170 Teachers' Salaries - Substitute	119,384	117,565	1,819	113,090	120,813	(7,723)	55,040	59,136	(4,096)	35,260	35,260	-	116,477	75,513	40,965	61,160	61,160	-	-	-	500,411	469,447	
1175 Teachers' Salaries - Stipend/Extra Duty	159,350	156,150	3,200	120,980	120,980	-	142,500	142,500	-	55,587	55,587	-	162,200	162,200	-	148,800	148,800	-	-	-	789,417	786,217	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	81,690	81,898	(209)	95,620	95,864	(244)	59,541	59,694	(152)	36,530	36,624	(93)	68,746	68,922	(176)	68,129	68,304	(174)	-	-	410,256	411,305	
1299 Certificated Pupil Support - Other	219,531	206,577	12,955	154,137	212,763	(58,626)	95,980	95,903	77	58,886	58,838	48	110,817	110,728	89	109,824	109,735	88	-	-	749,175	794,545	
1300 Certificated Supervisors' & Administrators' Salaries	705,994	786,944	(80,950)	726,725	707,119	19,606	686,327	671,757	14,569	362,819	363,933	(1,114)	557,167	547,788	9,379	880,535	800,678	79,857	-	-	3,919,566	3,878,220	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	3,599,330	3,649,327	(49,997)	3,972,292	4,063,557	(91,265)	2,741,233	2,840,534	(99,301)	1,557,083	1,538,202	18,881	2,861,457	2,811,084	50,373	3,427,732	3,369,445	58,288	-	-	18,159,128	18,272,149	
2000 - Classified Salaries																							
2111 Instructional Aide & Other Salaries	722,180	693,672	28,508	595,439	583,001	12,439	406,377	414,169	(7,793)	139,600	117,745	21,855	398,358	464,580	(66,223)	408,965	349,711	59,254	-	-	2,670,918	2,622,878	
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,760	38,700	(12,940)	-	-	25,760	38,700	
2131 Classified Teacher Salaries	243,512	229,016	14,496	126,106	86,250	39,856	114,077	111,769	2,308	57,435	64,225	(6,790)	47,364	46,547	817	-	-	-	-	-	588,494	537,807	
2200 Classified Support Salaries	227,709	220,271	7,439	162,902	157,038	5,864	123,805	119,499	4,307	90,176	87,892	2,284	130,678	125,520	5,158	120,452	116,145	4,307	-	-	855,721	826,365	
2300 Classified Supervisors' & Administrators' Salaries	13,916	70,000	(56,084)	103,167	110,557	(7,390)	58,830	10,143	48,687	38,186	31,963	6,223	11,711	-	11,711	71,636	58,464	13,172	-	-	297,446	281,127	
2400 Classified Office Staff Salaries	327,365	314,235	13,129	231,777	225,877	5,900	223,784	218,207	5,577	202,212	197,804	4,408	253,227	245,221	8,006	280,255	273,001	7,254	-	-	1,518,619	1,474,345	
2900 Other Classified Salaries	330,878	315,190	15,688	347,993	398,350	(50,357)	282,618	288,291	(5,673)	152,012	171,171	(19,159)	334,640	338,664	(4,024)	241,870	301,205	(59,335)	-	-	1,690,011	1,812,871	
Total 2000 - Classified Salaries	1,865,559	1,842,384	23,176	1,567,383	1,561,073	6,310	1,209,492	1,162,079	47,413	679,620	670,799	8,821	1,175,977	1,220,533	(44,556)	1,148,937	1,137,226	11,711	-	-	7,646,969	7,594,093	
3000 - Employee Benefits																							
3111 STRS - State Teachers Retirement System	687,472	697,022	(9,549)	758,708	776,139	(17,432)	523,576	542,542	(18,966)	297,403	293,797	3,606	546,538	536,917	9,621	654,697	643,564	11,133	-	-	3,468,393	3,489,980	
3212 PERS - Public Employee Retirement System	504,634	498,365	6,269	423,977	422,270	1,707	327,168	314,342	12,825	183,837	181,451	2,386	318,102	330,154	(12,052)	310,788	307,620	3,168	-	-	2,068,505	2,054,202	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	115,665	114,228	1,437	97,178	96,787	391	74,989	72,049	2,940	42,136	41,590	547	72,911	75,673	(2,762)	71,234	70,508	726	-	-	474,112	470,834	
3331 MED - Medicare	79,241	79,630	(389)	80,325	81,557	(1,232)	57,286	58,038	(752)	32,432	32,031	402	58,543	58,458	84	66,362	65,347	1,015	-	-	374,188	375,061	
3401 H&W - Health & Welfare	419,673	451,545	(31,871)	448,615	466,532	(17,917)	360,456	349,876	10,580	148,551	160,720	(12,169)	328,011	339,735	(11,724)	372,756	370,607	2,149	-	-	2,078,062	2,139,015	
3501 SUI - State Unemployment Insurance	2,732	2,746	(13)	2,770	2,812	(42)	1,975	2,001	(26)	1,118	1,105	14	2,019	2,016	3	2,288	2,253	35	-	-	12,903	12,933	
3601 Workers' Compensation Insurance	67,267	67,744	(477)	66,870	67,374	(504)	54,723	55,701	(977)	28,460	28,228	232	56,892	51,770	5,121	55,129	59,599	(4,471)	-	-	329,340	330,416	
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 3000 - Employee Benefits	1,876,684	1,911,278	(34,594)	1,878,443	1,913,471	(35,028)	1,400,172	1,394,549	5,623	733,938	738,920	(4,982)	1,383,015	1,394,724	(11,709)	1,533,253	1,519,498	13,755	-	-	8,805,505	8,872,440	
4000 - Supplies																							
4111 Core Curricula Materials	113,257	117,257	(4,000)	113,500	113,500	-	32,500	32,500	-	35,359	35,359	-	117,409	117,409	-	35,000	35,000	-	-	-	447,026	451,026	
4211 Books & Other Reference Materials	3,000	3,000	-	5,000	5,000	-	3,700	3,700	-	3,000	3,000	-	3,000	3,000	-	15,000	15,000	-	-	-	32,700	32,700	
4311 Student Materials	60,453	56,453	4,000	55,369	62,571	(7,202)	42,742	48,258	(5,516)	28,771	28,801	(30)	36,018	38,392	(2,374)	68,143	75,428	(7,284)	-	-	291,495	309,902	
4351 Office Supplies	12,000	12,000	-	21,600	21,600	-	21,000	21,000	-	4,020	4,020	-	15,600	15,600	-	18,000	18,000	-	-	-	92,220	92,220	

CAMINO NUEVO CHARTER ACADEMY
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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Castellanos			Camino Nuevo Charter Academy #3 - Eisner			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHART	
	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Forecast	2024-25 Budget - Approved	2024-25 Forecast
4393 PE & Sports Equipment	7,500	7,500	-	-	-	-	1,500	1,500	-	2,000	2,000	-	3,000	3,000	-	2,500	2,500	-	-	16,500	16,500
4395 Before & After School Program Supplies	298,125	298,125	-	119,225	119,225	-	134,717	134,717	-	50,500	50,500	-	88,225	88,225	-	10,000	5,500	4,500	-	700,792	696,292
4399 All Other Supplies	10,459	10,459	-	17,127	17,136	(9)	19,400	19,400	-	10,029	10,032	(3)	15,045	14,946	99	33,979	33,979	-	-	106,039	105,952
4411 Non Capitalized Equipment	80,000	150,000	(70,000)	121,617	147,045	(25,428)	57,900	21,500	36,400	33,100	33,450	(350)	71,250	2,750	68,500	77,800	7,800	-	441,667	432,545	
4711 Nutrition Program Food & Supplies	743,243	743,243	-	458,355	460,295	(1,939)	432,034	446,403	(14,369)	88,512	88,836	(324)	275,618	257,957	17,661	263,643	263,643	-	-	2,261,406	2,260,378
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	1,423,237	1,493,237	(70,000)	976,093	1,010,672	(34,579)	796,101	779,585	16,515	311,442	312,174	(732)	672,460	588,574	83,886	595,100	597,885	(2,784)	-	4,774,432	4,782,126
5000 - Operating Services																					
5211 Travel & Conferences	14,350	14,350	-	10,955	10,955	-	20,977	20,977	-	3,255	3,255	-	16,482	16,482	-	30,535	30,535	-	-	96,554	96,554
5311 Dues & Memberships	37,292	35,492	1,800	30,994	28,911	2,084	7,978	8,211	(232)	9,007	7,897	1,110	17,768	17,256	512	35,521	34,006	1,515	-	138,560	131,773
5451 General Insurance	-	-	-	-	-	-	-	-	-	57,914	57,914	-	-	-	-	1,908	1,908	-	-	59,822	59,822
5511 Utilities	226,188	226,188	-	157,155	157,155	-	154,912	154,912	-	78,631	78,631	-	183,725	183,725	-	203,243	203,243	-	-	1,003,853	1,003,853
5521 Security Services	131,918	131,918	-	590	590	-	500	500	-	500	500	-	657	657	-	89,657	89,657	-	-	223,822	223,822
5531 Housekeeping Services	133,936	133,936	-	161,219	161,219	-	156,392	156,392	-	12,368	12,368	-	244,415	244,415	-	120,897	120,897	-	-	829,227	829,227
5599 Other Facility Operations & Utilities	66,027	66,027	-	67,263	67,263	-	143,888	143,888	-	31,452	31,452	-	108,668	108,668	-	68,707	68,707	-	-	486,004	486,004
5611 School Rent - Private Facility	530,444	530,444	-	-	-	-	-	-	-	251,035	251,035	-	-	-	-	486,158	486,158	-	-	1,267,637	1,267,637
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	58,000	58,000	-	15,615	15,615	-	8,924	8,924	-	12,820	12,820	-	-	-	-	53,457	53,457	-	-	148,816	148,816
5621 Equipment Lease	53,227	53,227	-	24,849	24,849	-	40,247	40,247	-	20,137	20,137	-	28,425	28,425	-	50,708	50,708	-	-	217,594	217,594
5631 Vendor Repairs	225,380	225,380	-	158,000	158,000	-	94,760	94,760	-	79,080	79,080	-	214,650	214,650	-	139,050	139,050	-	-	910,920	910,920
5812 Field Trips & Pupil Transportation	303,500	303,500	-	158,050	158,050	-	128,290	128,290	-	101,300	101,300	-	182,000	182,000	-	126,338	138,338	(12,000)	-	999,478	1,011,478
5821 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	7,904	7,904	-	7,904	7,904	-	7,904	7,904	-	15,300	15,300	-	4,000	4,000	-	7,904	7,904	-	-	50,916	50,916
5841 Contracted Substitute Teachers	12,600	12,600	-	9,570	9,570	-	2,320	2,320	-	9,280	9,280	-	8,120	8,120	-	12,240	12,240	-	-	54,130	54,130
5842 Special Education Services	422,320	422,320	-	938,760	797,130	141,630	365,276	365,876	(600)	172,120	172,160	(40)	508,100	506,780	1,320	520,515	520,515	-	-	2,927,091	2,784,781
5843 Non Public School	-	-	-	98,000	98,599	(599)	235,512	178,516	56,996	-	-	-	174,600	177,352	(2,752)	-	-	-	-	508,113	454,467
5844 After School Services	203,483	203,483	-	203,483	203,483	-	203,483	203,483	-	-	-	-	203,483	203,483	0	-	-	-	-	813,931	813,931
5849 Other Student Instructional Services	756,706	756,706	-	727,389	727,389	-	576,870	576,870	-	275,949	275,949	-	436,320	436,320	-	207,131	242,881	(35,750)	-	2,980,365	3,016,115
5852 PD Consultants & Tuition	102,947	86,947	16,000	54,419	54,419	-	42,140	42,140	-	62,640	62,640	-	45,620	45,620	-	40,960	40,960	-	-	348,726	332,726
5854 Nursing & Medical (Non-IEP)	4,100	4,100	-	7,600	7,600	-	5,783	5,783	-	4,027	4,027	-	4,600	4,600	-	2,000	2,000	-	-	28,110	28,110
5859 All Other Consultants & Services	201,799	216,399	(14,600)	199,959	214,559	(14,600)	160,310	169,654	(9,344)	82,331	87,587	(5,256)	154,147	160,959	(6,812)	121,974	136,574	(14,600)	-	920,520	985,732
5861 Non Instructional Software	142,549	144,369	(1,820)	123,133	124,122	(990)	90,245	90,439	(194)	55,936	56,118	(182)	110,443	110,585	(141)	91,494	91,748	(253)	-	613,801	617,381
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	86,724	86,716	8	99,419	99,476	(57)	63,632	65,675	(2,043)	37,067	37,201	(134)	70,805	66,287	4,518	82,551	82,543	8	-	440,198	437,899
5872 Special Education Fees (SELPA)	138,331	132,252	6,079	160,935	154,514	6,421	100,194	98,977	1,217	61,968	59,462	2,506	115,656	103,488	12,168	114,630	109,592	5,038	-	691,714	658,284
5881 Intra-Agency Fees	1,322,538	1,322,788	(250)	1,422,181	1,422,619	(438)	937,070	964,223	(27,153)	532,701	534,742	(2,041)	1,020,410	958,327	62,083	1,168,268	1,167,259	1,008	-	6,403,168	6,369,958
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	16,985	16,985	-	15,156	15,156	-	11,630	11,630	-	9,325	9,325	-	17,783	17,783	-	16,908	16,908	-	-	87,787	87,787
5911 Office Phone	18,197	18,197	-	14,940	14,940	-	12,336	12,336	-	15,528	15,528	-	12,660	12,660	-	15,790	15,790	-	-	89,451	89,451
5913 Mobile Phone	858	858	-	-	-	-	2,484	2,484	-	900	900	-	1,500	1,500	-	516	516	-	-	6,258	6,258
5921 Internet	15,600	15,600	-	12,552	12,552	-	12,542	12,542	-	12,542	12,542	-	12,600	12,600	-	15,188	15,188	-	-	81,023	81,023
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	800	-	1,250	1,250	-	4,924	4,924	-	1,400	1,400	-	2,000	2,000	-	5,000	5,000	-	-	15,374	15,374
5999 Other Communications	720	720	-	756	756	-	504	504	-	293	293	-	637	637	-	551	551	-	-	3,461	3,461
Total 5000 - Operating Services	5,235,424	5,228,206	7,218	4,882,096	4,748,645	133,451	3,592,027	3,573,380	18,648	2,006,804	2,010,842	(4,037)	3,900,272	3,829,377	70,895	3,829,801	3,884,835	(55,035)	-	23,446,425	23,275,285
6000 - Capital Outlay																					
6901 Depreciation Expense	285,972	295,154	(9,182)	703,408	710,934	(7,526)	140,437	140,437	-	106,788	104,038	2,750	142,200	142,200	-	224,357	224,357	-	-	1,603,161	1,617,119
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Budget - Approved	2024-25 Forecast	Budget Variance Better/(Worse)	2024-25 Forecast	2024-25 Budget - Approved	2024-25 Forecast	
Total 6000 - Capital Outlay	285,972	295,154	(9,182)	703,408	710,934	(7,526)	140,437	140,437	-	106,788	104,038	2,750	142,200	142,200	-	224,357	224,357	-	-	1,603,161	1,617,119	
7000 - Other Outgo																						
7438 Interest Expense	-	-	-	186,664	186,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	186,664	186,664
Total 7000 - Other Outgo	-	-	-	186,664	186,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	186,664	186,664
TOTAL EXPENSE	14,286,206	14,419,586	(133,379)	14,166,378	14,195,015	(28,637)	9,879,462	9,890,563	(11,102)	5,395,675	5,374,975	20,701	10,135,381	9,986,492	148,889	10,759,180	10,733,245	25,935	-	64,622,283	64,599,877	
NET INCOME	143,338	302,499	159,161	41,030	118,775	77,745	98,930	269,493	170,563	119,658	122,252	2,594	94,337	(204,400)	(298,737)	116,636	132,104	15,468	-	613,929	740,722	
Beginning Cash Balance	5,283,621	7,049,322		3,286,426	4,817,245		3,515,468	4,856,284		2,790,348	3,335,617		3,157,464	4,400,372		3,109,426	3,807,501		165,344	21,308,096	28,431,685	
Cash Flow from Operating Activities																						
Net Income	143,338	302,499		41,030	118,775		98,930	269,493		119,658	122,252		94,337	(204,400)		116,636	132,104		-	613,929	740,722	
Change in Accounts Receivable																						
Prior Year Accounts Receivable	2,557,058	2,112,657		1,655,476	577,179		1,630,530	696,454		1,262,012	1,065,874		1,007,561	340,874		1,562,906	1,195,213		-	9,675,543	5,988,252	
Current Year Accounts Receivable	(1,823,567)	(2,502,164)		(1,712,875)	(2,275,792)		(1,162,795)	(1,651,009)		(642,775)	(791,912)		(1,197,487)	(1,465,351)		(1,152,773)	(1,736,163)		-	(7,692,272)	#####	
Change in Due from	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Change in Accounts Payable	(17,691)	(47,253)		(27,731)	(12,349)		(39,360)	(24,049)		(6,198)	(11,409)		(18,050)	(25,052)		(11,240)	(11,491)		(979)	(121,249)	(132,581)	
Change in Due to	(15,233)	3,597,082		(294,778)	2,617,113		(719,968)	2,191,680		(5,944)	1,440,543		(20,216)	1,519,687		(128,871)	1,560,040		-	(1,185,010)	12,926,145	
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Change in Payroll Liabilities	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Change in Prepaid Expenditures	(36,260)	(49,472)		(38,311)	(41,103)		(47,411)	(39,149)		(43,459)	(55,543)		(22,050)	(25,511)		(27,518)	(49,508)		(44,803)	(259,812)	(305,089)	
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Change in Deferred Revenue	(974,412)	(3,620,619)		(651,790)	(2,639,617)		4,686	(2,220,162)		(238,787)	(1,462,473)		(497,369)	(1,533,216)		(689,073)	(1,580,160)		-	(3,046,744)	#####	
Change in Other Long Term Assets	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Depreciation Expense	285,972	295,154		703,408	710,934		140,437	140,437		106,788	104,038		142,200	142,200		224,357	224,357		-	1,603,161	1,617,119	
Cash Flow from Investing Activities																						
Capital Expenditures	(1,268,060)	(1,566,222)		(100,000)	(137,628)		(310,000)	(310,000)		(307,500)	(252,500)		(60,000)	(60,000)		(364,000)	(364,000)		-	(2,409,560)	(2,690,351)	
Cash Flow from Financing Activities																						
Source - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Use - Sale of Receivables	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Source - Loans	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	
Use - Loans	-	-		(412,730)	(412,730)		-	-		-	-		-	-		-	-		-	(412,730)	(412,730)	
Ending Cash Balance	4,134,767	5,570,983		2,448,125	3,322,028		3,110,517	3,909,978		3,034,142	3,494,486		2,586,389	3,089,604		2,639,849	3,177,893		119,562	18,073,352	22,684,534	