

Camino Nuevo Charter Academy

Finance Committee Meeting

Published on January 23, 2025 at 12:06 PM PST

Date and Time

Wednesday January 29, 2025 at 4:00 PM PST

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 917731818 Colby Ave, Los Angeles, CA 90025633 W. 5th St. Los Angeles, CA 90071601 West 5th street, Los Angeles, CA 90071656 18th St, Manhattan Beach, CA 90266

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to Sandra Herrera by email at <u>Sandra.Herrera@CaminoNuevo.org</u> or by telephone at 818-429-2514.

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. Procedures for public comment can be found at {https://bit.ly/cncapubliccomment}.

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

Ag	en	da
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			Purpose	Presenter	Time
I.	Ор	ening Items			4:00 PM
	A.	Record Attendance		Jazmin Ortega	2 m
	В.	Call the Meeting to Order		Jazmin Ortega	2 m
II.	Арј	prove Minutes			4:04 PM
	A.	Approve 9-30-2024 Committee Meeting Minutes	Approve Minutes	Jazmin Ortega	1 m
III.	Pul	olic Comment			4:05 PM
	A.	Public Comment	Discuss	Jazmin Ortega	2 m
IV.	J-1	3 Waiver: ADA Recovery Update			4:07 PM
	A.	J-13 Waiver: ADA Recovery Update	Discuss	Natasha Barriga	20 m
		Discuss update and timeline of the J-13 Waiver to and full ADA for additional days due to fires.	recover decreas	sed ADA for 1/7/25	
V.	FY	24-25 Financials			4:27 PM
	A.	December 2024 Financials	Discuss	Sonia Oliva/Nancy Cabrel	32 m
VI.	Clo	sing Items			4:59 PM
	A.	Adjourn Meeting	Vote	Jazmin Ortega	2 m

Coversheet

J-13 Waiver: ADA Recovery Update

Section: IV. J-13 Waiver: ADA Recovery Update Item: A. J-13 Waiver: ADA Recovery Update

Purpose: Discuss

Submitted by:

Related Material: J-13A _ Finance Committee Meeting.pdf



Camino Nuevo Charter Academy

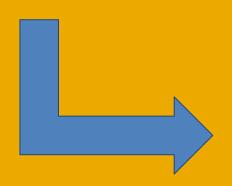
Finance Committee Meeting





What is the J-13A?

EC Section 46392 provides for the crediting of ADA when "[ADA] of a school district, county office of education, or charter school during a fiscal year has been materially decreased during a fiscal year" due to a qualifying event. Although the wording of the two code sections differs in detail, the effect is the same. LEAs are to be held harmless from revenue loss that might otherwise result from the loss of ADA or instructional time in emergencies. LEAs obtain credit for days and minutes lost to emergency closure and material decreases in attendance due to emergency events by submitting a Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A). A Form J-13A approval, combined with other LEA's records, serve to document the LEA's compliance with instructional time laws, show why different divisors may be used in the computation of ADA, and document approval for ADA credit.



J-13A Waiver—School Closures and/or Material Decreases in ADA

Qualifying Events

Unforeseen emergency events like earthquakes, fires, floods, and inclement weather can cause LEAs to close a school(s) for safety reasons or cause a significant number of pupils to miss school

School Closure

LEAs that closed a school(s) may not be able to satisfy annual instructional day and minutes calculations

Material Decrease in ADA

LEAs that remained open but experienced a "material decrease" in attendance are subject to decreased attendance rates which impacts multiple funding streams including the LCFF

- Completion of the J-13A is the vehicle to apply for waivers for attendance and instructional time penalties which can carry significant financial consequences
- There is no specific deadline to submit J-13A waivers and submittal should occur after the event is over and information needed for the request is known

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J-13A Application Process

LEA Prepares Submittal

LAUSD Reviews Submission

COE Submits to CDE

- Complete all sections of the J-13A
- Attach:
 - IS Policy
 - Certification form for IS
- Supporting documentation
 - Calendar
 - o ADA

- J-13A
 signed by a
 majority of
 the BOard
- LEA submits to LAUSD
- LAUSD
 completes
 affidavit
 section with
 wet
 signatures
- County
 Office of
 Education
 submits
 completed
 original
 hard copy
 J-13A with
 required
 document
 s to the
 state









Why is Camino applying for a J-13A?

- To recoup lost ADA and Instructional Minutes from the wildfires
 - January 8th: Applying for Material
 Decrease
 - January 9th: School Closure
 - January 10th: School Closure

When is the earliest we can expect funding?

- When will we recoup lost ADA from the wildfires
 - Material Revision: "...restored in the future if a Form J-13A waiver is approved by the CDE."
 - School Closure: February of the next fiscal year

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What about our school calendar and our instructional minutes?

- LEAs must operate a minimum number of instructional days between July 1 and June 30 each FY to receive full apportionment:
 - School District/COE SDC: 180 days
 - Charter School: 175 days
- School District: In order for a day to count as a day of instruction towards their annual
 instructional day requirement, school must be scheduled for at least the minimum schoolday
 per grade span or instructional setting.
- Charter School: Charter schools do not have a minimum day requirement but are required to offer enough minutes in a schoolday to meet the annual minute requirement.
- **COE:** There are different minimum school day requirements for county programs.

Camino Nuevo Instructional Days:

Pre-Wildfire: 183

Post-Wildfire: 181

Grade	Minutes Required	Camino Compliance
Kindergarten	36,000	Yes
1 - 3	50,400	Yes
4 - 8	54,000	Yes
9 - 12	68,400	No



Supporting Materials for the J-13A

- 2024-2025 Board Approved Calendar
- J-13A
- Declaration of State of Emergency
- Independent Study Policy
- Independent Study Certification Form



Coversheet

December 2024 Financials

Section: V. FY24-25 Financials

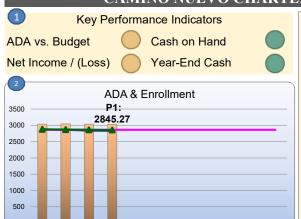
Item: A. December 2024 Financials

Purpose: Discuss

Submitted by:

Related Material: 12.24 Draft - CNCA Consolidated - Financial Packet.pdf

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (December 2024 - Draft)



No^N De^C

→Actual ADA

KEY POINTS

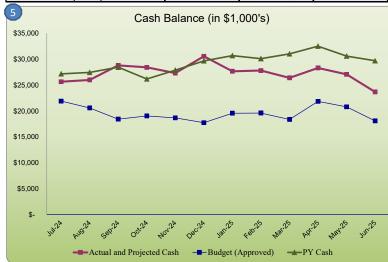
Enrollment is currently 33 students below budget, resulting in a \$316K decrease in LCFF Revenue.

P2 ADA is forecasted to be 19.23 under budgeted ADA due to lower enrollment. However, ADA % has been trending slightly over the budgeted ADA % through P2.

Forecast includes \$4.43M of restricted one-time funds. An additional \$4.67M remains available to spend through FY27/28. All ESSER funding were fully expended by September 30, 2024 deadline.

Attendance Analysis	Actual through Month 4 Forecasted P2		Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24 P2	FY 22-23 P2
Enrollment	3,031	3,023	3,056	(33)	3,042	(19)	3,011	2,972
ADA %	94.0%	93.8%	93.7%	0.1%	93.7%	0.1%	92.2%	89.6%
Average ADA	2,857.63	2,845.27	2,864.50	(19.23)	2,851.37	(6.10)	2,761.67	2,680.25

Income Statement	Actual through 12/31/24	Forecast as of 12/31/24	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	20,046,397	43,703,932	44,019,783	(315,851)	43,872,941	(169,009)	41,788,985	37,363,062
Federal Revenue	2,782,602	5,869,234	5,340,206	529,028	5,868,096	1,138	7,349,295	8,208,140
State Revenue	14,475,827	12,492,469	12,203,291	289,178	12,294,018	198,451	10,836,844	8,077,643
Other Local Revenue	1,688,767	3,151,332	2,941,483	209,850	2,840,089	311,243	4,488,943	4,198,910
Grants/Fundraising	146,325	956,550	731,449	225,101	885,011	71,539	771,296	850,526
TOTAL REVENUE	39,139,918	66,173,517	65,236,212	937,305	65,760,156	413,362	65,235,363	58,698,282
Total per ADA		23,257	22,774	483	23,112	145	23,622	21,900
w/o Grants/Fundraising		22,921	22,519	403	22,801	120	23,342	21,583
Certificated Salaries	8,350,099	18,018,972	18,159,128	140,156	17,972,497	(46,475)	16,025,826	16,042,300
Classified Salaries	3,516,607	7,729,296	7,646,969	(82,327)	7,599,462	(129,835)	7,210,319	6,976,915
Benefits	4,069,617	8,511,320	8,805,505	294,185	8,706,033	194,713	7,534,808	7,568,205
Student Supplies	2,081,579	4,916,154	4,774,432	(141,722)	4,835,867	(80,286)	5,023,528	4,159,277
Operating Expenses	10,878,045	24,649,846	23,446,425	(1,203,421)	23,929,854	(719,992)	25,850,708	22,079,760
Other	818,876	1,710,664	1,789,825	79,161	1,737,472	26,808	1,630,219	1,530,010
TOTAL EXPENSES	29,714,824	65,536,252	64,622,283	(913,969)	64,781,186	(755,066)	63,275,409	58,356,467
Total per ADA		23,033	22,560	(474)	22,768	265	22,912	21,773
NET INCOME / (LOSS)	9,425,094	637,266	613,929	23,336	978,970	(341,704)	1,959,954	341,814



Ye	ar-End Cash Balar	nce									
Projected											
23,662,618	18,073,352	5,589,266									

Balarioo Crioot	0,00,2021	11/00/2021	12/01/2021	0,00,202010
Assets				
Cash, Operating	16,875,319	26,440,768	29,467,051	16,156,698
Cash, Restricted	12,823,043	875,987	1,091,987	7,505,919
Accounts Receivable	5,988,252	2,112,323	1,228,396	6,987,695
Due From Others	202,055	735,154	452,117	14,332
Other Assets	24,311,029	23,916,656	23,893,726	24,195,736
Net Fixed Assets	39,239,733	39,619,920	39,559,129	39,053,574
Total Assets	99,439,430	93,700,808	95,692,405	93,913,955
Liabilities				
A/P & Payroll	4,019,535	2,302,939	4,624,185	3,932,712
Due to Others	2,071,596	1,716,949	333,635	1,937,531
Deferred Revenue	12,823,043	773,572	989,572	7,293,919
Other Liabilities	23,288,304	23,288,304	23,288,304	23,288,304
Total Debt	9,435,848	9,230,510	9,230,510	9,023,118
Total Liabilities	51,638,326	37,312,273	38,466,205	45,475,584
Equity				
Beginning Fund Bal.	45,841,150	47,801,104	47,801,104	47,801,104
Net Income/(Loss)	1,959,954	8,587,430	9,425,094	637,266
Total Equity	47,801,104	56,388,534	57,226,198	48,438,370
Total Liabilities & Equity	99,439,430	93,700,807	95,692,403	93,913,954
Available Line of Credit				
Days Cash on Hand	100	153	168	92
Cash Reserve %	27.3%	41.8%	46.0%	25.2%

6/30/2024 | 11/30/2024 | 12/31/2024 | 6/30/2025 FC



CAMINO NUEVO CHARTER ACADEMY 2024-25 Budget by Site Prepared by ExED. For use by ExED and ExED clients only. @ 2024 ExED Camino Nuevo Charter Academy Camino Nuevo Charter Academy #3 -Camino Nuevo Charter Academy #3 -Camino Nuevo Charter Academy #4 -Central CNHS #2 - Dalzell Lance High Schoo CAMINO NUEVO CHARTER ACADEMY Burlington Camino Nuevo Charter Academy #2 Castellanos Eisner Cisneros Admin Budget Budget Budget Budget Budget Budget 2024-25 2024-25 2024-25 Variance 2024-25 Variance 2024-25 Variance 2024-25 Variance Variance 2024-25 Variance Variance 2024-25 Budget -2024-25 Better/ Budget -2024-25 Better/ 2024-25 2024-25 Better/ 2024-25 Better/ 2024-25 2024-25 Better/ Budget -Better/ Budget -Better/ Budget -Budget -Budget -(Worse) Forecast (Worse) (Worse) Forecast Forecast (Worse) (Worse) (Worse) Forecast Forecast (Worse) Approved Approved Forecast Approved Approved Approved Forecast Approved **Forecast** Approved Enrollmen 274 3.056 3.02 ADA 572.85 575.14 666.46 660.45 414.92 431.48 17 256.62 258.72 478.95 441.39 (38 474.70 478.09 2,864.50 2,845.27 ADA 9 95.009 95.269 94.00% 93.74% 92.00% 92.519 94.00% 94.13% 93.00% 92.83% 94.00% 94.219 93.73% 93.85% UPP 0.00% 0.00% 96.34% 0.00% 92.88% 0.00% 0.009 96.48% 96.50% 0.00 99.619 0.00% 93.78% 98.83 98.16% Incom 8011-8098 · Local Control Funding Formula Sources 483,638 516,153 19,244 4.119.796 8011 Local Control Funding Formula 4,556,670 5.621.57 1,064,904 5,146,602 6.268.227 1,121,625 3.388.252 4 302 485 914,233 1.866,775 2.350.413 3.637,299 4.153,451 6.370.783 6.390.027 24 966 380 29,086,176 8012 Education Protection Account 1,956,420 885,850 (1,070,570 2,283,119 1,020,375 (1,262,743 1,410,895 661,693 (749,202) 872,611 396,758 (475,853 1,637,800 680,705 (957,095 94,940 95,618 678 8,255,785 3,740,999 (4,514,785) 8019 Local Control Funding Formula - Prior Year 8096 In Lieu of Property Taxes 2,159,335 2,198,61 39,281 2,512,194 2,524,735 12,541 1,564,024 1,649,440 85,416 967,319 989,022 21,703 1,805,383 1,687,324 (118,059 1,789,363 1,827,619 38,256 10,797,618 10,876,756 79,138 8098 In Lieu of Property Taxes, Prior Year Total 8011-8098 · Local Control Funding Formula Sources 8,672,425 8,706,040 33.615 9.941.915 9.813.338 (128,578) 6.363.171 6.613.618 250,447 3,706,705 3.736.193 29,488 7.080.482 6.521.480 (559,002 8.255.085 8.313.264 58,178 44.019.783 43,703,932 (315.851) 8100-8299 · Federal Revenue 6,351 110,079 9,133 3,572 (3,916 121,970 6.481 28,981 8181 Special Education - Federal (IDEA) 139.369 146.73 7,361 162,143 168,494 100.946 62,433 66,005 116.524 112,607 115,490 696.904 725,88 39,050 229,983 12,747 (15,754) 8221 Child Nutrition - Federal 545,343 584,39 377,319 378,222 904 355,129 352,65 (2,478) 69,319 97,834 28,514 242,730 225,121 209,367 1,802,214 1,865,197 62,983 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 1,023 8292 Title II 27,459 27,881 422 28,918 29,363 445 20,766 20.18 (580) 11.681 1,106 23,489 23,887 398 21,137 21.414 277 133,450 2,068 8294 Title II 49,104 49,104 42,071 42,071 36,470 36,470 11,462 11,462 23,445 23,445 11,723 11,723 174,275 174,275 460 (1,123)387 8295 Title IV. SSAF 21,570 22,030 21,309 21,764 455 13,509 12,386 8,020 7,846 (174)18,115 18,502 15,236 15,561 325 97,759 98,089 330 8296 Title IV. PCSGP 8297 Facilities Incentive Grant 842 68 202 687 193.927 141.725 (27,001) 46 805 47 009 1 642 520 433 643 8299 All Other Federal Revenue 640 000 52 203 107.577 80.57 214,291 261.095 76 562 123 571 118,245 140 664 22,418 1 208 877 1,084,536 483,592 Total 8100-8299 · Other Federal Income 1,679,608 1,929,990 250,382 934,426 150,110 823,530 793,320 (30,210 571,665 88,073 721,407 778,032 56,625 697,644 711,691 14,048 5,340,206 5,869,234 529,028 8300-8599 · Other State Revenue 8520 Child Nutrition - State 127,905 138.99 11,092 103,597 110,972 7,375 77,746 76,976 (771) 16,171 29,365 13,193 56,981 10,761 59.272 61,082 1,810 441.673 485,133 43,460 8550 Mandate Block Grant 11,428 11,428 12,641 8,004 8,078 5,070 5,070 9.078 9,077 25,527 25,531 71,748 71,825 8561 State Lottery - Non Prop 20 105,902 114,63 8,734 123,208 131,651 8,443 76,706 86,001 9,295 47,441 51,563 4,121 88,543 88,028 (515 87,758 95,231 7,474 529 558 567,109 37,551 43,079 49,21 6,136 50,119 6,402 31,202 5,719 19,298 22,137 2,839 36,018 37,792 1,774 35,698 40,885 5,187 215,414 28,057 8562 State Lottery - Prop 20 56.520 36.92 243.47 163,85 14,870 173,327 14,844 107,908 15,014 6,960 124,561 1,259 123,455 12,661 65,608 8560 Lottery Revenue 148,981 188,171 122,923 66,739 73,700 125,820 136,116 744,972 810,581 8587 State Grant Pass-Through 8591 SB740 358.049 358 04 169,448 169 448 312 244 312,244 839,742 839 742 (486 170 (3,039)274 8592 State Mental Health 46.355 46,54 185 53,930 53,444 33.575 34.91 1,340 20,766 20,936 38,757 35.71 38,413 38,687 231,795 230,239 (1,556)8593 After School Education & Safety 203,483 203,483 203,483 203,483 203,483 203,483 203,483 203,483 813,931 813,931 8594 Supplemental Categorical Block Grant 1,612,387 1,530,333 (82,053)1,249,875 1,338,491 88,616 1,219,820 1,143,416 (76,405) 473,343 472,015 (1,328) 1,009,923 1,004,496 (5,428)5,565,348 5,488,750 (76,598)8595 Expanded Learning Opportunity Program (8.759) 58.341 22.044 71,626 49,582 8596 Prop 28 Arts & Music 22.044 13.28 58,343 8599 State Revenue - Other 835,481 832.41 (3.070) 737,478 772.290 34.812 594.528 682,486 87.958 196,187 166,246 (29.940 419,290 479,868 60.578 689.073 747,341 58.267 3,472,037 3,680,642 208,605 (58,976) Total 8300-8599 · Other State Income 3,344,069 3,285,094 2,534,330 2,679,491 145,161 2,267,110 2.285.56 18,451 947,725 936,780 (10,945 1,862,073 1,984,544 122,471 1,247,985 1,321,001 73,016 12,203,291 12,492,469 289,178 8600-8799 · Other Local Revenue 8631 Sale of Equipment & Supplies 8634 Food Service Sales 8650 Leases & Rentals 14,000 14,000 2,383 2,383 16,383 16,383 20,000 12,000 15,000 33,000 165,000 8660 Interest & Dividend Income 25,000 63,000 38,000 25,000 61,000 36,000 15,000 35,000 10,000 22,000 48,000 25,000 51,000 26,000 115,000 280,000 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

8694 In Kind Donations

143,678

271,762

128,083

119,161

102,311

99.524

68.91

(30,612

109,871

105,498

(4,37)

78,921

330,238

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165,294

57.978

(107,316

716,449

936,698

220,249

251,317

CAMINO NUEVO CHARTER ACADEMY 2024-25 Budget by Site

	Camina No	Camino Nuevo Charter Academy -				Camino Nuevo Charter Academy #3 - Camino Nuevo Charter Academy #3 - C					Camino Nue	evo Charter A	cadomy #4				Central					
	Callillo Ni	Burlington	Academy -	Camina Nu	evo Charter	Noodomy #2	Callillo Nu	Castellanos	Jauenty #3 -	Callillo Nue	Eisner	aueilly #3 -	Callillo Nuc	Cisneros	cauemy #4 -	CNITC #3	Dalzell Lance	Ligh Cohool	Admin	CAMINO NI	JEVO CHARTE	D ACADEMY
		Burungton	Dudget	Camino Nu	evo Charter A			Castellanos	Dudget		Eisner	Dudget		Cisneros	Budget	CNH5 #2 - I	Jaizeii Lance	0	Admin	CAMINO N	JEVU CHAKIE	
	2024-25		Budget Variance	2024-25		Budget Variance	2024-25		Budget Variance	2024-25		Budget Variance	2024-25		Variance	2024-25		Budget Variance		2024-25		Budget Variance
	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	2024-25	Budget -	2024-25	Better/
	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Forecast	Approved	Forecast	(Worse)
8695 Contributions & Events		59	59		8	8		43	43		26	26		4,716	4.716	15.000	15.000	(0)		15,000	19.852	4,852
8696 Other Fundraising	_	-	-	_	-	-	_			_	-	-	_	-,710	4,710	10,000	10,000	-	_	10,000	- 10,002	-,002
8697 E-Rate	12,480	12,480	_	10.042	10.042	0	10.033	10,033	_	10.033	10,033		10,080	10.080	_	12,150	12,150	(0)	_	64.818	64,818	(0)
8698 SELPA Grants	12,100	19,342	19,342	- 10,0 12	19.647	19,647	-	8,100	8,100	-	5,009	5,009	-	15,491	15,491	-	10,423	10,423	_		78,012	78,012
8699 All Other Local Revenue	_	160	160	_	20,652	20,652	_	83	83	_	6,017	6,017	_	10, 101	10,101		6,009	6,009	_	_	32,922	32,922
8792 Transfers of Apportionments - Special Education	552,285	517,172	(35,113)	642,534	593.883	(48,651)	400,024	387,991	(12,033)	247,407	232,644	(14,764)	461,756	396,902	(64,853)	457,658	429,903	(27,755)	_	2,761,664	2.558,495	(203,169)
Total 8600-8799 · Other Income-Local	733,443	897.975	164,532	796,737	807,543	10,806	524,581	510,162	(14,420)	377,312	383,611	6,299	565,757	805,428	239,671	675,102	582,464	(92,638)	_	3,672,932	3.987.181	314,249
Prior Year Adjustments	700,440	007,070	104,002	700,707	007,040	10,000	024,001	010,102	(14,420)	077,012	000,011	0,200	000,707	000,420	200,071	070,102	002,404	(02,000)		0,072,002	0,007,101	014,240
8999 Other Prior Year Adjustment		27,952	27,952	_	24,145	24,145		18,248	18,248		11,259	11,259		24.413	24,413		14.684	14,684			120,701	120,701
Total Prior Year Adjustments		27,952	27,952	_	24,145	24,145		18,248	18,248		11,259	11,259		24,413	24,413		14,684	14,684			120,701	120,701
TOTAL INCOME	14,429,545	14,847,050	417,505	14,207,408	14,409,052	201,645	9,978,392	10,220,908	242,516	5,515,334	5,639,507	124,174	10,229,718	10,113,896	(115,821)	10,875,816	, , , , ,	67,287		65,236,212	66,173,517	937.305
Expense	14,429,545	14,647,030	417,303	14,207,408	14,405,052	201,045	9,976,392	10,220,508	242,516	3,313,334	5,039,507	124,174	10,229,718	10,113,690	(113,621)	10,875,810	10,943,103	67,267	-	03,230,212	00,173,317	937,303
1000 · Certificated Salaries																						
1110 Teachers' Salaries	2,313,382	2,230,363	83,019	2,761,740	2,683,688	78,052	1,641,045	1,696,990	(55,945)	952,521	911,775	40,746	1,846,050	1,847,526	(1,476)	2,159,284	2,077,758	81,526		11,674,022	11,448,100	225,922
	2,313,362	2,230,363	63,019	2,761,740		(62,468)							1,046,050	100		2,159,264	2,077,756	61,526	-		100	(77,726)
1120 Teachers' Hourly	110.004	100.050	(0.400)	110,000	62,468	, , ,	60,800 55,040	61,251	(451)	55,480	67,347	(11,867)	110 177	2,940	(2,940)			3,907	-	116,280	194,006	
1170 Teachers' Salaries - Substitute	119,384	128,852	(9,468)	113,090	150,100	(37,010)		75,011	(19,971)	35,260	47,365	(12,105)	116,477	57,676	58,801	61,160	57,253		-	500,411	516,256	(15,845)
1175 Teachers' Salaries - Stipend/Extra Duty	159,350	173,057	(13,707)	120,980	146,894	(25,914)	142,500	120,402	22,098	55,587	50,398	5,189	162,200	152,170	10,030	148,800	159,287	(10,487)	-	789,417	802,208	(12,791)
1211 Certificated Pupil Support - Librarians	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling											- · · · · ·								-			
1215 Certificated Pupil Support - Psychologist	81,690	70,359	11,331	95,620	82,130	13,490	59,541	51,125	8,416	36,530	31,490	5,040	68,746	59,031	9,714	68,129	58,502	9,628	-	410,256	352,638	57,618
1299 Certificated Pupil Support - Other	219,531	226,735	(7,204)	154,137	168,633	(14,496)	95,980	109,569	(13,589)	58,886	67,456	(8,570)	110,817	126,512	(15,695)	109,824	125,378	(15,554)	-	749,175	824,284	(75,109)
1300 Certificated Supervisors' & Administrators' Salaries	705,994	819,179	(113,185)	726,725	706,109	20,616	686,327	646,188	40,139	362,819	366,941	(4,123)	557,167	536,947	20,220	880,535	806,117	74,418	-	3,919,566	3,881,481	38,086
1900 Other Certificated Salaries					-			-										-	-	-	-	
Total 1000 · Certificated Salaries	3,599,330	3,648,546	(49,216)	3,972,292	4,000,021	(27,729)	2,741,233	2,760,536	(19,303)	1,557,083	1,542,772	14,312	2,861,457	2,782,803	78,654	3,427,732	3,284,295	143,438	-	18,159,128	18,018,972	140,156
2000 · Classified Salaries																						
2111 Instructional Aide & Other Salaries	722,180	695,734	26,446	595,439	574,031	21,408	406,377	439,692	(33,315)	139,600	123,954	15,646	398,358	461,281	(62,923)	408,965	294,717	114,248	-	2,670,918	2,589,407	81,511
2121 After School Staff Salaries			-													25,760	27,838	(2,078)	-	25,760	27,838	(2,078)
2131 Classified Teacher Salaries	243,512	280,379	(36,867)	126,106	107,153	18,953	114,077	107,692	6,385	57,435	63,746	(6,311)	47,364	56,537	(9,173)				-	588,494	615,507	(27,013)
2200 Classified Support Salaries	227,709	232,213	(4,504)	162,902	140,301	22,600	123,805	123,016	790	90,176	80,594	9,581	130,678	113,329	17,349	120,452	116,274	4,178	-	855,721	805,727	49,994
2300 Classified Supervisors' & Administrators' Salaries	13,916	62,742	(48,826)	103,167	88,809	14,358	58,830	17,788	41,043	38,186	23,498	14,688	11,711	17,721	(6,010)	71,636	52,738	18,898	-	297,446	263,297	34,150
2400 Classified Office Staff Salaries	327,365	300,107	27,258	231,777	232,727	(951)	223,784	188,828	34,957	202,212	200,140	2,072	253,227	247,527	5,700	280,255	286,034	(5,780)	-	1,518,619	1,455,363	63,256
2900 Other Classified Salaries	330,878	356,533	(25,655)	347,993	413,930	(65,937)	282,618	313,875	(31,257)	152,012	185,967	(33,955)	334,640	377,175	(42,536)	241,870	324,677	(82,806)	-	1,690,011	1,972,157	(282,146)
Total 2000 · Classified Salaries	1,865,559	1,927,708	(62,149)	1,567,383	1,556,952	10,432	1,209,492	1,190,890	18,602	679,620	677,899	1,721	1,175,977	1,273,571	(97,594)	1,148,937	1,102,277	46,661	-	7,646,969	7,729,296	(82,327)
3000 · Employee Benefits																						
3111 STRS - State Teachers Retirement System	687,472	671,480	15,992	758,708	761,633	(2,926)	523,576	518,535	5,040	297,403	300,333	(2,930)	546,538	533,037	13,502	654,697	630,591	24,106	-	3,468,393	3,415,610	52,783
3212 PERS - Public Employee Retirement System	504,634	539,045	(34,411)	423,977	414,116	9,861	327,168	324,008	3,159	183,837	166,949	16,889	318,102	338,937	(20,835)	310,788	291,766	19,021	-	2,068,505	2,074,821	(6,316)
3213 PARS - Public Agency Retirement System	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	115,665	125,216	(9,551)	97,178	96,491	687	74,989	75,551	(563)	42,136	39,136	3,000	72,911	77,819	(4,908)	71,234	68,560	2,674	-	474,112	482,773	(8,661)
3331 MED - Medicare	79,241	80,245	(1,004)	80,325	80,019	306	57,286	57,001	284	32,432	32,197	235	58,543	58,524	19	66,362	63,803	2,558	-	374,188	371,790	2,398
3401 H&W - Health & Welfare	419,673	436,045	(16,371)	448,615	425,105	23,510	360,456	282,635	77,822	148,551	160,145	(11,593)	328,011	310,541	17,470	372,756	406,024	(33,268)	-	2,078,062	2,020,494	57,568
3501 SUI - State Unemployment Insurance	2,732	2,083	649	2,770	2,090	680	1,975	1,489	486	1,118	858	260	2,019	1,518	501	2,288	1,642	646	-	12,903	9,681	3,222
3601 Workers' Compensation Insurance	67,267	54,356	12,911	66,870	56,713	10,157	54,723	33,879	20,845	28,460	12,343	16,117	56,892	21,290	35,601	55,129	41,789	13,340	-	329,340	220,369	108,971
3751 OPEB, Active Employees	-	-	-	-		-	-	-	-	-	-	-	-	-	-			-		-	-	-
3901 Other Retirement Benefits	-	9	(9)	-	11	(11)	-	7	(7)	-	4	(4)	-	140	(140)	-	(55)	55	-	-	116	(116)
3902 Other Benefits	_	(14,335)	14,335	-	(13,946)	13,946		(4,690)	4,690	-	(3,621)	3,621	_	(15,913)	15,913		(31,830)	31,830		-	(84,335)	84,335
Total 3000 · Employee Benefits	1,876,684	1,894,145	(17,461)	1,878,443	1,822,232	56,210	1,400,172	1,288,415	111,757	733,938	708,345	25,594	1,383,015	1,325,892	57,123	1,533,253	1,472,291	60,962	-	8,805,505	8,511,320	294,185
4000 · Supplies																						
4111 Core Curricula Materials	113,257	117,257	(4,000)	113,500	113,500	-	32,500	77,394	(44,894)	35,359	48,478	(13,119)	117,409	117,409		35,000	35,000	-		447,026	509,038	(62,012)
4211 Books & Other Reference Materials	3,000	19,035	(16,035)	5,000	6,000	(1,000)	3,700	3,700	- 1	3,000	3,000	-	3,000	18,805	(15,805)	15,000	35,000	(20,000)		32,700	85,540	(52,840)
4311 Student Materials	60,453	64,065	(3,613)	55,369	94,996	(39,628)	42,742	36,922	5,820	28,771	28,801	(30)	36,018	37,792	(1,774)	68,143	70,885	(2,742)		291,495	333,461	(41,966)

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	Camino Nu	ievo Charter	Academy -				Camino Nu	evo Charter A	cademy #3 -	Camino Nue	vo Charter A	cademy #3 -	Camino Nu	evo Charter A	cademy #4 -				Central			
		Burlington		Camino Nue	evo Charter A	Academy #2		Castellanos			Eisner			Cisneros		CNHS #2 - D	Dalzell Lance	High School	Admin	CAMINO N	JEVO CHARTE	.R ACADEMY
			Budget				Budget															
	2024-25		Variance		2024-25		Variance															
	Budget - Approved	2024-25 Forecast	Better/ (Worse)	2024-25 Forecast	Budget - Approved	2024-25 Forecast	Better/ (Worse)															
4351 Office Supplies	12,000	12,675	(675)	21,600	21,600	(110130)	21,000	21,000	(110130)	4,020	4,020	(110130)	15,600	15,600	(110130)	18,000	18,000	(110130)	Torccust	92,220	92,895	(675)
4371 Custodial Supplies	54,000	54,000	(0/3)	40,800	40,800		24,000	24,000		24,000	24,000		33,600	33,600		45,600	45,600			222,000	222,000	(0/3)
4391 Food (Non Nutrition Program)	36,200	36,200		20,900	20,900		17,355	17,355		25,325	25,325		11,695	11,695		17,935	34,930	(16,995)		129,410	146,405	(16,995)
4392 Uniforms	5,000	5,000	_	2,600	2,600	_	9,251	9,251	_	6,825	6,850	(25)	2,000	2,000		7,500	7,500	(10,000)		33,176	33,201	(25)
4393 PE & Sports Equipment	7,500	7,500		2,000	2,000		1,500	1,500	_	2,000	2,000	(20)	3,000	3,000		2,500	2,500			16,500	16,500	(23)
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	4,500
4399 All Other Supplies	10,459	10,459		17,127	17.100	27	19,400	19,400	_	10,029	10,032	(3)	15,045	14,922	123	33,979	33.979	4,000		106,039	105.892	147
4411 Non Capitalized Equipment	80,000	139,773	(59,773)	121,617	152.138	(30,521)	57,900	21,500	36,400	33,100	33,450	(350)	71,250	9,475	61,775	77,800	82,800	(5,000)		441,667	439,136	2,531
4711 Nutrition Program Food & Supplies	743,243	698,371	44,872	458,355	450.978	7,377	432,034	426,869	5,165	88,512	133,004	(44,492)	275,618	293,124	(17,506)	263,643	233,446	30,197		2,261,406	2,235,793	25,613
4713 CACFP Supper Food & Supplies	, 10,2 10	555,571	11,072	.00,000	.00,070	7,077	102,00	120,000	0,200	55,512	100,00	(, .02)	270,010	200,12	(17,000)	200,010	200,110	50,207		2,201,100	2,200,700	20,010
Total 4000 · Supplies	1,423,237	1,462,460	(39,223)	976,093	1,039,837	(63,745)	796,101	793,609	2,492	311,442	369,460	(58,018)	672,460	645,647	26,812	595,100	605,140	(10,040)	-	4,774,432	4,916,154	(141,722)
5000 · Operating Services	1,420,207	2,402,400	(00,220)	570,000	1,000,007	(00,740)	700,101	700,000	2,402	011,442	000,400	(00,010)	072,400	040,047	20,012	000,100	000,140	(10,040)		4,774,402	4,010,104	(141,711)
5211 Travel & Conferences	14,350	14,350	_	10,955	13,118	(2,163)	20,977	20,977	_	3,255	3,255	_	16,482	16,482	_	30,535	30,535	_		96,554	98,717	(2,163)
5311 Dues & Memberships	37,292	35,492	1,800	30,994	28.725	2,270	7,978	8,226	(248)	9,007	7,897	1,110	17,768	17,132	636	35,521	34,006	1,515		138,560	131,479	7,082
5451 General Insurance	07,202	- 00,402	1,000	- 00,004	20,720	2,270	7,576	0,220	(240)	57,914	61,489	(3,575)	17,700	17,102	-	1,908	1.908	1,010		59,822	63.397	(3,575)
5511 Utilities	226,188	226,188		157,155	157.155		154,912	154,912		78,631	78,631	(3,373)	183,725	183,725		203,243	203,243			1,003,853	1,003,853	(3,373)
5521 Security Services	131.918	131.918	_	590	590	_	500	500	-	500	500	_	657	657	-	89.657	89.657	-		223.822	223.822	. 1
5521 Security Services 5531 Housekeeping Services	133,936	133,936	-	161,219	161.219	-	156,392	156,392	-	12,368	12.668	(300)	244,415	240,425	3,990	120,897	120.897	-		829,227	825.537	3,690
5599 Other Facility Operations & Utilities	66,027	66.027		67,263	67.263		143,888	143.888	_	31,452	31,452	(300)	108.668	108.668	3,330	68,707	68,707			486,004	486,004	3,030
5611 School Rent - Private Facility	530,444	530,444	_	07,203	07,203	_	145,000	143,000	-	251,035	251,035	_	100,000	100,000	-	486,158	475,658	10,500		1,267,637	1,257,137	10,500
5613 School Rent - Prop 39	550,444	550,444	-	-		-	-		-	251,035	251,035	-	_			460,136	473,036	10,500		1,207,037	1,237,137	10,500
5619 Other Facility Rentals	58,000	224,482	(166,482)	15,615	15,615	_	8,924	8,924	-	12,820	86,766	(73,946)	_	1,743	(1,743)	53,457	202,563	(149,106)		148,816	540,092	(391,276)
5621 Equipment Lease	53,227	81,287	(28,060)	24,849	26.368	(1,519)	40,247	40,247	-	20,137	20,137	(73,940)	28,425	28,425	(1,743)	50,708	50,708	(149,100)		217,594	247,172	(29,579)
5631 Vendor Repairs	225,380	225,380	(20,000)	158,000	191,074	(33,074)	94,760	94,760	_	79,080	79,080	_	214,650	214,650		139,050	156,650	(17,600)		910,920	961,594	(50,674)
5812 Field Trips & Pupil Transportation	303.500	303,500		158,050	158.050	(55,074)	128,290	128,290		101,300	101,300	_	182,000	182,000		126,338	138,338	(12,000)		999,478	1,011,478	(12,000)
5821 Legal	303,300	5,876	(5,876)	130,030	22,459	(22,459)	120,230	3,000	(3,000)	101,300	101,500	_	102,000	17,763	(17,763)	120,330	8,425	(8,425)		333,476	57,522	(57,522)
5823 Audit		3,070	(3,070)		22,400	(22,455)		3,000	(3,000)			_		17,703	(17,703)		0,423	(0,423)			37,322	(37,322)
5831 Advertisement & Recruitment	7,904	7,904	-	7,904	7.904		7,904	7,904	-	15,300	15,300	-	4,000	10,000	(6,000)	7,904	7,904	-		50,916	56,916	(6,000)
5841 Contracted Substitute Teachers	12,600	62,601	(50,001)	9,570	98 522	(88,952)	2,320	111,732	(109,412)	9,280	25,445	(16,165)	8,120	40,174	(32,054)	12,240	62,607	(50,367)		54,130	401,081	(346,951)
5842 Special Education Services	422,320	357,007	65,313	938,760	935.554	3,206	365,276	382,745	(17,469)	172,120	171,399	721	508,100	539,847	(31,747)	520,515	449,200	71,315		2,927,091	2,835,752	91,338
5843 Non Public School	422,320	337,007	05,515	98,000	98 599	(599)	235,512	178,516	56,996	1/2,120	1/1,399	/21	174,600	177,352	(2,752)	520,515	449,200	/1,313		508,113	454,467	53,645
5844 After School Services	203,483	203,483	_	203,483	203.483	(555)	203,483	203,483	30,330		_	_	203,483	203,483	(2,732)			-		813,931	813,931	33,043
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	340,381	(133,250)		2,980,365	3,113,615	(133,250)
5852 PD Consultants & Tuition	102,947	197,174	(94,227)	54,419	156,427	(102,008)	42,140	132,117	(89,977)	62,640	62,640		45,620	45,620		40,960	40,960	(100,200)		348,726	634,938	(286,212)
5854 Nursing & Medical (Non-IEP)	4,100	4,100	(04,227)	7,600	7,600	(102,000)	5,783	5,783	(55,577)	4,027	4,027		4,600	4,600		2,000	2,000			28,110	28,110	(200,212)
5859 All Other Consultants & Services	201,799	216,399	(14,600)	199,959	220,031	(20,072)	160,310	169,654	(9,344)	82,331	89,880	(7,549)	154,147	177,123	(22,976)	121,974	139,930	(17,956)		920,520	1,013,017	(92,497)
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	(3,580)
5865 Fundraising Cost	142,545	144,303	(1,020)	125,155	124,122	(550)	30,243	30,433	(154)	33,330	30,110	(102)	110,445	85	(85)	31,434	1,526	(1,526)		013,001	1,611	(1,611)
5871 District Oversight Fees	86,724	87,060	(336)	99,419	98.133	1,286	63,632	66,136	(2,504)	37,067	37,362	(295)	70,805	65,215	5,590	82,551	83,133	(582)		440,198	437.039	3,159
5872 Special Education Fees (SELPA)	138.331	132,780	5,550	160,935	152,475	8,460	100,194	99,614	580	61,968	59,730	2,238	115,656	101,902	13,754	114,630	110,375	4,255		691,714	656.876	34,838
5881 Intra-Agency Fees	1,322,538	1,330,336	(7,798)	1,422,181	1.403.765	18,415	937,070	966,078	(29,007)	532,701	541,430	(8,729)	1,020,410	948,249	72,161	1,168,268	1,171,906	(3,638)		6,403,168	6,361,765	41,403
5895 Bad Debt Expense	1,522,550	1,000,000	(7,750)	1,422,101	1,403,703	10,413	337,070	300,070	(23,007)	332,701	341,430	(0,723)	1,020,410	340,243	72,101	1,100,200	1,171,500	(3,030)		0,403,100	0,301,703	41,403
	-		-	-	691	(691)	-	11	(11)	-	-	-	_	162	(162)	-	25	(25)		-	899	(899)
5898 Uncategorized Expense 5899 All Other Expenses	16,985	16,985		15,156	15.156	(091)	11,630	11,630	(11)	9,325	9,325		17,783	17,783	(102)	16,908	16,908	(33)		87,787	87,787	(099)
5999 Att Other Expenses 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	. 1
5911 Office Phone 5913 Mobile Phone	18,197	18,197 858		14,940	14,940	- (67)	2,484	2,484		15,528	15,528	-	1,500	1,500	· .	15,790 516	15,790	·		6,258	6,325	(67)
5921 Internet	15.600	15.600		12,552	12 552	(67)	12,542	2,484 12,542		12,542	12,542	-	1,500	1,500	· .	15,188	15.188	·		81,023	81.023	(0/)
	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	61,023	· -1
5923 Website Hosting	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	· -1
5931 Postage & Shipping	720	7.731	(7.044)		1,250 7.841	- (7.085)		4,924 4.877	(4.373)	1,400 293	1,400 3.020	(0.700)	2,000	2,000 5.631	(4.004)		5,000	(5.031)		3.461	15,374 34.682	(31,221)
5999 Other Communications	/20	7,/31	(7,011)	756	7,841	(7,085)	504	4,877	(4,3/3)	293	3,020	(2,726)	63/	5,631	(4,994)	551	5,583	(5,031)		3,461	34,682	(31,221)

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CAMINO NUEVO CHARTER ACADEMY 2024-25 Budget by Site																						
Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED	Camino Ni	uevo Charter	Academy -				Camino Nue	evo Charter A	rademv#3 -	Camino Nue	vo Charter A	rademv#3 -	Camino Nue	evo Charter A	cademy #4 -				Central			
	Canimon	Burlington	Academy -	Camino Nu	evo Charter A	cademy #2		Castellanos	caucily #5 -	Odinino Nuc	Eisner	caucily #5 -	Odinino Nuc	Cisneros	caucily #4-	CNHS #2 - E	Dalzell Lance	High School	Admin	CAMINO NI	JEVO CHARTE	RACADEMY
			Budget			Budget			Budget			Budget			Budget			Budget				Budget
	2024-25		Variance	2024-25		Variance	2024-25		Variance	2024-25		Variance	2024-25		Variance	2024-25		Variance		2024-25		Variance
	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	Budget -	2024-25	Better/	2024-25	Budget -	2024-25	Better/
	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Approved	Forecast	(Worse)	Forecast	Approved	Forecast	(Worse)
Total 5000 · Operating Services	5,235,424	5,538,970	(303,546)	4,882,096	5,128,137	(246,042)	3,592,027	3,799,991	(207,964)	2,006,804	2,116,202	(109,398)	3,900,272	3,924,559	(24,287)	3,829,801	4,141,986	(312,185)	-	23,446,425	24,649,846	(1,203,421)
6000 · Capital Outlay																						
6901 Depreciation Expense	285,972	245,549	40,424	703,408	702,080	1,329	140,437	125,277	15,160	106,788	100,809	5,979	142,200	139,951	2,250	224,357	210,336	14,021	-	1,603,161	1,524,001	79,161
6911 Amortization Expense - Lease Assets	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-		-		-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	
Total 6000 · Capital Outlay	285,972	245,549	40,424	703,408	702,080	1,329	140,437	125,277	15,160	106,788	100,809	5,979	142,200	139,951	2,250	224,357	210,336	14,021	-	1,603,161	1,524,001	79,161
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	14.717.378	(431,171)	14,166,378	14.435.923	(269,545)	9,879,462	9,958,718	(79,256)	5,395,675	5,515,486	(119,811)	10,135,381	10.092.423	42,958	10,759,180	10.816.324	(57,144)		64,622,283	65,536,252	(913,969)
NETINCOME	143,338	129,672	(13,666)	41,030	(26,871)	(67,900)	98.930	262,190	163,260	119.658	124,021	4,362	94,337	21,474	(72,863)	116,636	126,780	10.144		613,929	637,266	23,336
NET INCOME	140,000	123,072	(10,000)	41,000	(20,071)	(07,500)	30,330	202,130	100,200	115,050	124,021	4,002	34,007	21,777	(72,000)	110,000	120,700	10,177		010,323	007,200	20,000
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		1,432,023	21,308,096	29,698,364	
Cash Flow from Operating Activities	., .,,	, , , ,		., ,			.,,	,,		, ,	.,,.		, , , ,	,		., ,	.,,		, , , ,	,,,,,,,,	.,,	
Net Income	143,338	129,672		41,030	(26,871)		98,930	262,190		119,658	124,021		94,337	21,474		116,636	126,780		-	613,929	637,266	
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)	(1,701,306)		(1,712,875)	(1,428,285)		(1,162,795)	(1,056,628)		(642,775)	(574,208)		(1,197,487)	(1,272,378)		(1,152,773)	(954,890)		-	(7,692,272)	(6,987,695)	
Change in Due from	-	(951)		-	36,064		-	(7,367)		-	(1,299)		-	(0)		-	16,131		145,145	-	187,723	
Change in Accounts Payable	(17,691)	(519,786)		(27,731)	13,636		(39,360)	(24,049)		(6,198)	(11,409)		(18,050)	(25,052)		(11,240)	(11,491)		(7,571)	(121,249)	(585,721)	
Change in Due to	(15,233)	558,489		(294,778)	380,328		(719,968)	223,990		(5,944)	(63,832)		(20,216)	100,705		(128,871)	21,564		(1,355,308)	(1,185,010)	(134,065)	
Change in Accrued Vacation	-			-	-		-			-	-		-			-				-	-	
Change in Payroll Liabilities	(00.000)	83,544		(00.044)	106,897		- (47.444)	51,550		- (40, 450)	38,135		(00.050)	61,366		(07.540)	70,459		86,947	(050.040)	498,898	
Change in Prepaid Expenditures	(36,260)	(20,617)		(38,311)	(15,800)		(47,411)	(20,385)		(43,459)	(13,554)		(22,050)	(7,039)		(27,518)	(18,149)		(16,652)	(259,812)	(112,194)	
Change in Deposits Change in Deferred Revenue	(974,412)	(1,536,723)		(651,790)	(1.350,659)		4.686	(937,448)		(238,787)	(174,044)		(497,369)	(786.393)		(689,073)	(743,859)		-	(3.046,744)	(5,529,124)	
Change in Other Long Term Assets	(974,412)	89,227		(031,790)	5,705		4,000	9,376		(236,767)	41,422		(497,309)	5,862		(009,073)	75,894			(3,040,744)	227,487	
Change in Other Long Term Liabilities	_	- 00,227		_	-		_				-1,-22		_	- 0,002		_	70,004			_	-	
Depreciation Expense	285,972	245,549		703,408	702,080		140,437	125,277		106.788	100.809		142,200	139.951		224,357	210.336		_	1,603,161	1,524,001	
Cash Flow from Investing Activities		2.2,2.10						,		222,. 50	222,230		,_00							_,,	.,,	
Capital Expenditures	(1,268,060)	(888,551)		(100,000)	(223,810)		(310,000)	(69,972)		(307,500)	(103,936)		(60,000)	(5,604)		(364,000)	(45,970)		-	(2,409,560)	(1,337,842)	
Cash Flow from Financing Activities				,												,						l
Source - Sale of Receivables	-	-		-			-	-		-	-		-	-		-	-		-	-	-	
Use - Sale of Receivables	-	-		-			-	-		-	-		-	-		-	-		-	-	-	l
Source - Loans	-	-		-			-	-		-	-		-	-		-	-		-	-	-	
Use - Loans	-	-		(412,730)	(412,730)		-	-		-	-		-	-		-	-		-	(412,730)	(412,730)	
Ending Cash Balance	4,134,767	5,600,526		2,448,125	3,180,982		3,110,517	4,109,273		3,034,142	3,763,594		2,586,389	2,974,139		2,639,849	3,749,520		284,584	18,073,352	23,662,618	

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CAMINO NUEVO CHARTER ACADEMY Financial Analysis

December 2024 - Draft

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$637K in FY24-25 compared to \$614K in the board approved budget. Reasons for this positive \$23K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2024, the school's cash balance was \$29.47M. By June 30, 2025, the school's cash balance is projected to be \$16.16M, which represents a 25% reserve. In addition to this, CNCA is projected to have \$7.4M of restricted cash.

As of December 31, 2024, the Accounts Receivable balance was \$1.23M, down from \$2.11M in the previous month, due to the receipt of revenue earned in FY23-24.

As of December 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$4.62M, compared to \$2.30M in the prior month.

As of December 31, 2024, CNCA had a debt balance of \$9.23M. An additional \$207K will be paid this fiscal year. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$66.17M, which is \$937K or 1.4% over budgeted revenue of \$65.24M.

All Other Federal Revenue (8299) \$434K increase due to additional ESSER funds being spent in current year. ESSER funds released in FY23-24 spent by grant deadline of September 30, 2024.

Interest & Dividend Income (8660) \$165K increase in interest revenue upon the receipt of LACOE's first quarter interest disbursement.

Grants (8692) \$220K increase largely due to projected PNEDG Grant for Cisneros site. This is partially offset by reduced grant projections for reimbursable grants.

SELPA Grants (8698) \$78K increase based on round one special education assistance awarded to each charter.

Expenses

Total expenses for FY24-25 are projected to be \$65.54M, which is \$914K or 1.4% over budgeted expenditures of \$64.62M.

Teachers' Hourly (1120) \$78K over budget largely due to one classified intervention position (2131) changing to a certificated intervention teacher.



Certificated Pupil Support - Other (1299) \$75K over budget due to additional Special Education positions filled across sites.

Other Classified Salaries (2900) \$282K over budget due to additional Special Education positions filled across sites.

Workers' Compensation Insurance (3601) \$109K under budget based on planned payments to new vendor.

Other Benefits (3902) \$84K under budget based on STRS Refunds received from prior year.

Other Facility Rentals (5619) \$391K over budget due to property tax payments paid. CNCA is currently in the process of seeking a refund from the county based on property tax exemptions submitted.

Contracted Substitute Teachers (5841) \$347K over budget because of teacher vacancies and absenteeism.

PD Consultants & Tuition (5852) \$286K over budget largely due to additional PD added with one-time funding.

All Other Consultants & Services (5859) \$92K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent.

ADA

Budgeted P2 ADA is 2,864.50 based on enrollment of 3,056 and a 93.7% attendance rate.

Forecast P2 ADA is 2,845.27 based on enrollment of 3,023 and a 93.8% attendance rate.

Actual ADA through Month 4 is 2,857.63 with ending enrollment of 3,031 and a 94.0% attendance rate.

In Month 4, ADA was 2,836.93 with a 93.5% attendance rate.

2024-25 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED															42/24/2024			
	2024-25	2024-25	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL						Actuals as of	12/31/2024	FORECAST	Budget Varian	
																	_	% Better /
	Budget	Trend	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	Jul-24 - Jun-25	Better / (Worse)	(Worse)
# of School Days in Month			0	15	20	20	15	10	17	19	20	17	21	9		183		
Enrollment	3,056	3,023														3,023	(33)	-1%
Unduplicated Pupil Percentage		96.76%														96.76%		
ADA	2,864.50	2,845.27														2,845.27	(19.23)	
ADA Rate		93.85%														93.85%		
Income																		
8011-8098 · Local Control Funding Formula Sources	24.055.280	20,000,476	1 205 200	1 205 200	2 457 524	2 457 524	2 457 524	2 457 524	2 507 705	2 020 050	2 020 050	2 020 050	2 020 050		2 702 000	20,000,476	4 4 4 0 70 6	170/
8011 Local Control Funding Formula 8012 Education Protection Account	24,966,380 8,255,785	29,086,176 3,740,999	1,365,290	1,365,290	2,457,521 1,099,904	2,457,521	2,457,521	2,457,521 1,099,903	2,507,705	2,828,950	2,828,950	2,828,950 616,616	2,828,950	-	2,702,009 924,576	29,086,176 3,740,999	4,119,796 (4,514,785)	17% -55%
8019 Local Control Funding Formula - Prior Year	6,233,783	3,740,333		-	1,033,304	-	-	1,099,903	-	-	-	010,010	-	-	-	3,740,535	(4,514,783)	-33/8
8096 In Lieu of Property Taxes	10,797,618	10,876,756	633,448	1,266,897	174,204	1,514,994	174,204	1,514,992	844,574	1,600,231	800,115	800,115	800,115	800,115	(47,249)	10,876,756	79,138	1%
8098 In Lieu of Property Taxes, Prior Year	-	-		7,187	-		-	-	-	-	-	-	-	-	(7,187)	-	· -	
Total 8011-8098 · Local Control Funding Formula Sources	44,019,783	43,703,932	1,998,738	2,639,374	3,731,629	3,972,515	2,631,725	5,072,416	3,352,279	4,429,180	3,629,065	4,245,681	3,629,065	800,115	3,572,150	43,703,932	(315,851)	-1%
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	696,904	725,885	42,275	84,548	11,626	101,107	11,626	101,106	56,365	106,795	53,398	53,398	53,398	53,398	(3,153)	725,885	28,981	4%
8221 Child Nutrition - Federal	1,802,214	1,865,197	-	-	-	43,881	-	142,664	169,665	194,432	139,822	119,859	178,106	195,859	680,909	1,865,197	62,983	3%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,226,727	1,227,750	-	-	-	-	313,970	-	306,938	-	-	306,938	-	-	299,905	1,227,750	1,023	0%
8292 Title II	133,450	135,518	-	-	-	33,842	-	-	33,880	-	-	33,880	-	-	33,917	135,518	2,068	2%
8294 Title III	174,275	174,275	-	-	-	44,612	-	-	40,638	-	-	43,569	-	-	45,456	174,275	-	
8295 Title IV, SSAE	97,759	98,089	-	-	-	22,507	-	-	24,522	-	-	24,522	-	-	26,538	98,089	330	0%
8296 Title IV, PCSGP	-	-	=	-	-	=	-	-	-	=	=	-	-	-	-	-	-	
8297 Facilities Incentive Grant	- 1 200 077		470.045	-	-	-	(44.250)	-	-	-	-	450.670	-	-	(222.007)	4 542 520	-	250/
8299 All Other Federal Revenue	1,208,877 5,340,206	1,642,520 5,869,234	179,045 221,320	84,548	779,712 791,338	245,949	(14,260)	884,342			193,220	152,678		240.257	(338,997)	1,642,520	433,643	36% 10%
Total 8100-8299 · Other Federal Income 8300-8599 · Other State Revenue	5,340,206	5,869,234	221,320	84,548	/91,338	245,949	311,336	1,128,112	632,007	301,227	193,220	734,843	231,504	249,257	744,575	5,869,234	529,028	10%
8520 Child Nutrition - State	441,673	482,837						50,754	50,626	45,998	33,726	34,798	47,359	51,459	170,413	485,133	43,460	10%
8550 Mandate Block Grant	71,748	71,748	_	_	_	_	_	71,747	50,020		33,720	34,750	-7,555	31,433	78	71,825	76	0%
8561 State Lottery - Non Prop 20	529,558	567,109	_	_	_	_	_		141,777	_	-	141,777	_	_	283,555	567,109	37,551	7%
8562 State Lottery - Prop 20	215,414	243,471	_	-	-	_	-	_		-	-		-	-	243,471	243,471	28,057	13%
8560 Lottery Revenue	744,972	810,581	-	-	-	-	-	-	141,777	-	=	141,777	-	-	527,026	810,581	65,608	9%
8587 State Grant Pass-Through	-	· -	-	-	-	-	-	-	· -	-	=	· -	-	-	· -			
8591 SB740	839,742	839,742	-	-	-	-	-	-	419,871	-	-	209,936	-	-	209,936	839,742	-	
8592 State Mental Health	231,795	230,239	11,469	11,469	20,645	20,645	20,645	20,645	20,722	20,722	20,722	20,722	20,722	-	21,114	230,239	(1,556)	-1%
8593 After School Education & Safety	813,931	813,931	-	-	-	-	-	-	-	-	-	203,483	-	-	610,449	813,931	(0)	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8595 Expanded Learning Opportunity Program	5,565,348	5,488,750	2,533,071	228,486	411,274	411,274	411,274	411,274	493,988	493,988	493,988	493,988	493,988	-	(1,387,840)	5,488,750	(76,598)	
8596 Prop 28 Arts & Music	22,044	71,626	581,531	26,623	47,920	47,920	47,920	47,920	6,446	6,446	6,446	6,446	6,446	-	(760,440)	71,626	49,582	225%
8599 State Revenue - Other	3,472,037	3,680,642	8,951,321	-	-	-		90,000	-	-	-	-	-	-	(5,360,679)	3,680,642	208,605	6%
Total 8300-8599 · Other State Income	12,203,291	12,490,097	12,077,392	266,578	479,839	479,839	479,839	692,340	1,133,430	567,154	554,881	1,111,149	568,515	51,459	(5,969,946)	12,492,469	289,178	2%
8600-8799 · Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales 8650 Leases & Rentals	-	14,000	-	2,383	-	-	3,934	-	1,678	1,678	1,678	1,678	1,678	1,678	-	16,383	16,383	100%
8660 Interest & Dividend Income	115,000	280,000		2,383 8,212	5,442	5,834	14,441	175,148	11,821	11,821	11,821	11,821	11,821	11,821	-	280,000	165,000	143%
8662 Net Increase (Decrease) in Fair Value of Investments	- 115,000	200,000	_	0,212	5,442	3,034	,	173,140	11,021	11,021	11,021	11,021	11,021	11,021	_	200,000	103,000	14370
8681 Intra-Agency Fee Income	_	_	_	_	_	_	_	_	-	_	_	_	_	-	-	_	-	
8682 Childcare & Enrichment Program Fees	_	_	_	_	-	_	_	-	-	-	-	-	-	-	-	_	-	
8689 All Other Fees & Contracts	_	_	-	-	-	-	-	-	=	=	=	-	=	=	=	_	-	
8692 Grants	716,449	936,698	69,612	10,620	-	7,184	-	42,171	1,823	-	4,090	17,950	608	69,118	713,522	936,698	220,249	31%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	15,000	15,000	(21)	679	1,430	5,886	7,665	1,100	-	-	-	-	-	-	3,114	19,852	4,852	32%
8696 Other Fundraising	-	-	-	-	-	=	-	-	=	=	=	-	=	=	=	-	-	
8697 E-Rate	64,818	64,818	44	-	0	-	-	-	10,050	10,050	10,050	10,050	10,050	10,050	4,474	64,818	0	
8698 SELPA Grants	-	78,012	-	-	-	=	19,342	58,670	=	-	=	-	-		-	78,012	78,012	100%
8699 All Other Local Revenue	-	20,652	98	6,155	6,000	-	0	20,669	=	-	=	-	-	-	(0)	32,922	32,922	100%

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2024-25 Cash Flow Forecast

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	2024-25	2024-25	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL						Actuals as of	12/31/2024	FORECAST	Budget Variance	P
	Budget	Trend	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	Jul-24 - Jun-25	Retter / (Worse)	% Better / (Worse)
8792 Transfers of Apportionments - Special Education	2,761,664	2,558,495	149,004	298,008	40,977	356,363	40,977	356,365	198,666	376,417	188,208	188,208	188,208	188,208	(11,114)	2,558,495	(203,169)	-7%
Total 8600-8799 · Other Income-Local	3,672,932	3,967,676	218,736	326,058	53,849	375,266	86,359	654,122	224,037	399,965	215,847	229,706	212,364	280,875	709,996	3,987,181	314,249	9%
Prior Year Adjustments	-,,	2,201,010	,	,	,	,	,	,	,,	,	,		,		,	5,551,252		
8999 Other Prior Year Adjustment	_	120,701	2,792	20,718	8,217	45,449	(74)	43,599	_	_	-	_	_	_	_	120,701	120,701	100%
Total Prior Year Adjustments	-	120,701	2,792	20,718	8,217	45,449	(74)	43,599	-	-	-	-	-	-		120,701	120,701	100%
TOTAL INCOME	65,236,212	66,151,640	14,518,979	3,337,276	5,064,871	5,119,018	3,509,185	7,590,589	5,341,753	5,697,526	4,593,013	6,321,380	4,641,448	1,381,706	(943,225)	66,173,517	937,305	1%
Expense	33,233,222	,,	,,	-,,	-,,	-,,	-,,	.,,	0,0 12,100	2,001,000	.,,	0,0,000	1,012,110	_,,	(5.0,==0)	00,210,021	,	
1000 · Certificated Salaries																		
1110 Teachers' Salaries	11,674,022	11,603,752	_	1,007,188	1,025,876	1,030,130	1,032,002	1,023,585	1,054,887	1,054,887	1,054,887	1,054,887	1,054,887	1,054,887	-	11,448,100	225,922	2%
1120 Teachers' Hourly	116,280	177,600	5,140	13,628	19,268	18,584	17,765	14,806	16,498	18,439	19,410	16,498	20,380	13,587	-	194,006	(77,726)	-67%
1170 Teachers' Salaries - Substitute	500,411	480,105	15,324	26,824	45,849	50,072	66,599	35,629	43,438	48,548	51,104	43,438	53,659	35,773	-	516,256	(15,845)	-3%
1175 Teachers' Salaries - Stipend/Extra Duty	789,417	986,441	204,948	49,086	6,962	15,480	21,461	158,091	14,830	16,273	16,995	14,830	17,717	265,536	-	802,208	(12,791)	-2%
1211 Certificated Pupil Support - Librarians		· -													-			
1213 Certificated Pupil Support - Guidance & Counseling	-	-		_	-	-	-	_	_	_	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	410,256	382,223	12,557	18,783	32,477	31,903	31,903	33,903	31,852	31,852	31,852	31,852	31,852	31,852	-	352,638	57,618	14%
1299 Certificated Pupil Support - Other	749,175	948,839	46,727	59,084	56,746	54,951	55,324	71,450	80,329	78,851	79,343	79,836	79,836	79,343	2,464	824,284	(75,109)	-10%
1300 Certificated Supervisors' & Administrators' Salaries	3,919,566	3,881,157	315,903	314,306	313,544	321,458	327,166	347,616	323,581	323,581	323,581	323,581	323,581	323,581	-	3,881,481	38,086	1%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 · Certificated Salaries	18,159,128	18,460,117	600,600	1,488,898	1,500,722	1,522,579	1,552,221	1,685,079	1,565,415	1,572,431	1,577,172	1,564,922	1,581,912	1,804,559	2,464	18,018,972	140,156	1%
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	2,670,918	2,626,130	5,261	180,706	219,727	255,743	228,340	161,401	240,588	263,726	277,345	239,768	290,964	221,738	4,100	2,589,407	81,511	3%
2121 After School Staff Salaries	25,760	38,700	-	548	1,127	1,454	1,235	635	3,595	4,018	4,230	3,595	4,441	2,961	-	27,838	(2,078)	-8%
2131 Classified Teacher Salaries	588,494	632,709	161,401	19,788	35,263	43,975	40,224	37,576	41,960	46,897	49,365	41,960	51,834	45,262	-	615,507	(27,013)	-5%
2200 Classified Support Salaries	855,721	804,893	56,455	68,647	64,312	72,329	62,878	64,800	70,611	63,132	66,149	67,908	69,167	65,827	13,514	805,727	49,994	6%
2300 Classified Supervisors' & Administrators' Salaries	297,446	301,096	11,513	18,094	12,741	17,691	22,849	25,230	25,765	25,614	26,059	25,557	26,504	24,640	1,040	263,297	34,150	11%
2400 Classified Office Staff Salaries	1,518,619	1,470,852	100,195	120,076	110,431	120,835	117,817	130,126	127,503	119,356	122,936	124,441	126,516	119,824	15,306	1,455,363	63,256	4%
2900 Other Classified Salaries	1,690,011	1,958,763	99,313	157,160	169,416	185,683	174,200	139,412	172,515	168,644	175,959	168,815	183,273	159,267	18,499	1,972,157	(282,146)	-17%
Total 2000 · Classified Salaries	7,646,969	7,833,143	434,138	565,020	613,017	697,710	647,542	559,180	682,537	691,388	722,043	672,045	752,698	639,519	52,459	7,729,296	(82,327)	-1%
Total 1000-2000 · Salaries	4,976,051	5,207,012	428,877	384,313	393,290	441,967	419,202	397,780	441,949	427,662	444,697	432,277	461,733	417,781	48,359	5,139,889	(163,838)	-3%
3000 ⋅ Employee Benefits																		
3111 STRS - State Teachers Retirement System	3,468,393	3,525,882	128,933	280,791	284,513	291,784	294,388	288,446	298,994	300,334	301,240	298,900	302,145	344,671	471	3,415,610	52,783	2%
3212 PERS - Public Employee Retirement System	2,068,505	2,118,865	134,923	140,429	165,401	181,873	169,536	143,127	184,626	187,020	195,313	181,788	203,605	172,990	14,190	2,074,821	(6,316)	0%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	474,112	485,655	31,785	34,898	38,110	43,078	39,568	34,148	42,317	42,866	44,767	41,667	46,667	39,650	3,252	482,773	(8,661)	-2%
3331 MED - Medicare	374,188	381,252	17,213	29,227	29,941	31,404	30,963	31,760	32,595	32,825	33,339	32,436	33,852	35,439	796	371,790	2,398	1%
3401 H&W - Health & Welfare	2,078,062	2,072,967	319,878	148,181	(29,866)	144,961	343,934	181,110	163,059	163,059	163,059	163,059	163,059	-	97,000	2,020,494	57,568	3%
3501 SUI - State Unemployment Insurance	12,903	13,147	594	1,009	1,033	656	3,920	(4,472)	1,124	1,132	1,150	1,118	1,167	1,222	27	9,681	3,222	25%
3601 Workers' Compensation Insurance	329,340	335,840	62,481	20,827	41,655	20,827	(4,239)	12,070	19,457	15,764	15,764	15,764	-	=	=	220,369	108,971	33%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	=	=	=	=	=	-	=	
3901 Other Retirement Benefits	-	-	-	-	-	838	451	(1,173)	-	-	=	=	=	=	=	116	(116)	100%
3902 Other Benefits	-	-	(1,388)	(2,889)	(2,889)	(58,230)	(36,704)	10,803	6,961	-	-	-	-	-	<u> </u>	(84,335)	84,335	100%
Total 3000 · Employee Benefits	8,805,505	8,933,607	694,419	652,472	527,897	657,193	841,817	695,819	749,135	743,001	754,630	734,732	750,495	593,972	115,737	8,511,320	294,185	3%
Total 1000-3000 · Salaries & Benefits	5,337,111	5,407,725	565,486	371,681	243,384	365,408	547,429	407,373	450,141	442,666	453,390	435,832	448,350	249,301	115,267	5,095,710	241,402	5%
4000 · Supplies																		
4111 Core Curricula Materials	447,026	509,038	53,456	37,867	115,708	172,294	(2,457)	25,580	17,765	17,765	17,765	17,765	17,765	17,765	-	509,038	(62,012)	-14%
4211 Books & Other Reference Materials	32,700	85,540	3,399	16,646	14,410	6,193	5,928	3,889	5,846	5,846	5,846	5,846	5,846	5,846	-	85,540	(52,840)	-162%
4311 Student Materials	291,495	333,461	36,541	31,003	16,748	29,258	35,183	42,608	23,687	23,687	23,687	23,687	23,687	23,687	-	333,461	(41,966)	-14%
4351 Office Supplies	92,220	92,895	6,095	5,931	6,212	7,268	4,231	1,659	10,250	10,250	10,250	10,250	10,250	10,250	-	92,895	(675)	-1%
4371 Custodial Supplies	222,000	222,000	7,914	9,865	23,383	14,964	27,195	14,385	20,716	20,716	20,716	20,716	20,716	20,716	-	222,000	(0)	420/
4391 Food (Non Nutrition Program)	129,410	146,405	437	10,845	23,242	5,654	16,796	31,875	(8,850)	13,281	13,281	13,281	13,281	13,281	-	146,405	(16,995)	-13%
4392 Uniforms	33,176	33,201 16,500	347 43	112 1.597	1,597	422 343	3,097 1.699	3,281 1.541	4,058	4,058 2,446	4,058 2.446	4,058 2.446	4,058 2,446	4,058	-	33,201 16.500	(25)	0%
4393 PE & Sports Equipment	16,500	.,		*	(85)		,		(865)	, ,	, .	, -		2,446	-	-7	4.500	40/
4395 Before & After School Program Supplies	700,792	696,292	6,134	11,724	33,276	52,595	37,698	33,649	86,870	86,870	86,870	86,870	86,870	86,870	-	696,292	4,500	1%
4399 All Other Supplies	106,039 985,918	105,892	4,455	6,204 30,481	9,867	11,447	4,027 63,316	6,597	10,549	10,549	10,549	10,549	10,549	10,549	-	105,892	147 (12,373)	0% -1%
4390 Other Supplies		998,291	11,415		67,896	70,460	•	76,944	91,762	117,203	117,203	117,203	117,203	117,203	-	998,291		
4411 Non Capitalized Equipment 4711 Nutrition Program Food & Supplies	441,667 2,261,406	439,136 2,229,082	12,202 36,454	5,814	121,971 69,832	29,223 244.274	14,993 211,986	77,236 163,726	28,467 150.618	29,846 215,563	29,846 240.924	29,846 253,604	29,846 215.563	29,846 266.284	166.964	439,136 2,235,793	2,531 25.613	1% 1%
4711 Natituon Program Food & Supplies	2,201,406	2,229,082	30,454	-	09,032	244,274	211,366	105,726	150,018	213,303	240,924	233,004	213,363	200,284	100,904	2,255,793	25,613	170

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2024-25 Cash Flow Forecast

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														Actuals as of	12/31/2024		_	
	2024-25	2024-25	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL								FORECAST	Budget Varianc	ce % Better /
	Budget	Trend	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	Jul-24 - Jun-25	Better / (Worse)	(Worse)
713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<u> </u>	-	-	
Total 4000 · Supplies	4,774,432	4,909,442	167,476	137,607	436,160	573,935	360,375	406,026	349,110	440,876	466,236	478,916	440,876	491,596	166,964	4,916,154	(141,722)	-3%
000 · Operating Services																		
211 Travel & Conferences	96,554	98,717	268	3,822	4,357	1,748	1,620	3,305	13,933	13,933	13,933	13,933	13,933	13,933	-	98,717	(2,163)	-2%
311 Dues & Memberships	138,560	131,479	50,303	3,465	794	2,105	3,320	4,680	11,135	11,135	11,135	11,135	11,135	11,135	-	131,479	7,082	5%
451 General Insurance	59,822	63,397	35,180	-	-	-	1,904	-	-	-	-	-	13,156	13,156	-	63,397	(3,575)	-6%
511 Utilities	1,003,853	1,003,853	22,927	52,620	41,406	67,655	112,025	68,261	91,280	91,280	91,280	91,280	91,280	91,280	91,280	1,003,853	-	
521 Security Services	223,822	223,822	-	8,529	5,730	22,736	-	38,655	24,695	24,695	24,695	24,695	24,695	24,695	-	223,822	0	
531 Housekeeping Services	829,227	825,537	16,147	107,461	83,835	179,633	68,576	64,426	50,910	50,910	50,910	50,910	50,910	50,910	-	825,537	3,690	0%
599 Other Facility Operations & Utilities	486,004	486,004	27,123	20,995	24,962	38,845	87,752	28,381	42,991	42,991	42,991	42,991	42,991	42,991	-	486,004	(0)	
611 School Rent - Private Facility	1,267,637	1,257,137	90,810	90,810	90,810	90,810	98,640	92,376	140,577	140,577	140,577	140,577	140,577	-	-	1,257,137	10,500	1%
613 School Rent - Prop 39	-	_	-	-	-	-	-	_	-	-	-	-	-	-	-	-		
619 Other Facility Rentals	148,816	538,349	_	_	8,358	4,408	18,096	422,855	14,396	14,396	14,396	14,396	14,396	14,396	-	540,092	(391,276)	-263%
621 Equipment Lease	217,594	247,172	23,765	32,369	14,692	16,195	28,701	49,899	13,592	13,592	13,592	13,592	13,592	13,592	-	247,172	(29,579)	-14%
631 Vendor Repairs	910,920	961.594	70,600	35.995	54,322	138.254	69.130	144,098	64,171	64.171	64,171	64.171	64.171	64.171	64.171	961,594	(50.674)	-6%
812 Field Trips & Pupil Transportation	999,478	1,011,478	4,357	36,094	17,728	54,497	43,580	33,196	137,004	137,004	137,004	137,004	137,004	137,004		1,011,478	(12,000)	-1%
821 Legal	-	_,==,	8,673	-	1,421	9,036	3,626	34,766	,		,				_	57,522	(57,522)	100%
823 Audit	_		-	_	2,122	5,050	5,020	31,700	_	_	_	_	_	_	_	37,322	(37,322)	20070
831 Advertisement & Recruitment	50,916	56,916	170	6,322	8,955	1,800	2,975	2,174	5,753	5,753	5,753	5,753	5,753	5,753	_	56,916	(6,000)	-12%
841 Contracted Substitute Teachers	54,130	401.081	329	9,437	82,570	94,856	95,543	64,215	7,733	7,733	7,733	7,733	7,733	7,733	7,733	401,081	(346,951)	-641%
842 Special Education Services	2,927,091	2.835.752	24.581	22.876	69,090	235,226	156,215	301,405	289.480	289.480	289.480	289.480	289.480	289.480	289.480	2.835.752	91,338	3%
843 Non Public School	508,113	454,467	24,501	22,070	09,090	78,723	130,213	78,723	42,432	42,432	42,432	42,432	42,432	42,432	42,432	454,467	53,645	11%
		813.931	=	-	-	70,723	-								42,432		33,043	1170
844 After School Services	813,931 2,980,365	3,113,615	262,659	61,530	248,842	635,278	-	698,732 591,880	18,450 257,233	19,350 176,032	19,350 176,032	19,350 176,032	19,350 176,032	19,350 176,032	176,032	813,931 3,113,615	(133,250)	40/
849 Other Student Instructional Services							465.075								1/6,032			-4%
852 PD Consultants & Tuition	348,726	634,938	14,403	22,908	52,883	110,836	165,975	115,953	18,330	26,730	26,730	26,730	26,730	26,730		634,938	(286,212)	-82%
854 Nursing & Medical (Non-IEP)	28,110	28,110	114	-	(64)	-	450.465	-	4,677	4,677	4,677	4,677	4,677	4,677	-	28,110	0	4004
859 All Other Consultants & Services	920,520	1,013,017	102,158	3,156	56,395	80,299	152,465	226,917	(27,625)	69,875	69,875	69,875	69,875	69,875	69,875	1,013,017	(92,497)	-10%
861 Non Instructional Software	613,801	617,381	303,163	51,484	28,605	22,547	5,224	14,207	32,025	32,025	32,025	32,025	32,025	32,025	-	617,381	(3,580)	-1%
865 Fundraising Cost			500				1,080	31							-	1,611	(1,611)	100%
871 District Oversight Fees	440,198	437,039	25,089	50,179	6,818	60,088	6,818	60,088	37,993	37,993	37,993	37,993	37,993	37,993	-	437,039	3,159	1%
872 Special Education Fees (SELPA)	691,714	656,876	38,256	76,510	10,520	91,492	10,520	91,488	52,550	95,180	47,590	47,590	47,590	47,590	-	656,876	34,838	5%
881 Intra-Agency Fees	6,403,168	6,361,765	1,600,792	-	-	-	-	4,610	792,727	792,727	792,727	792,727	792,727	792,727	-	6,361,765	41,403	1%
895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
898 Uncategorized Expense	-	-	-	-	737	162	-	-	-	-	-	-	-	-	-	899	(899)	100%
899 All Other Expenses	87,787	87,787	1,656	4,956	1,897	22,419	7,487	11,583	6,298	6,298	6,298	6,298	6,298	6,298	-	87,787	(0)	
911 Office Phone	89,451	89,451	274	2,223	12,626	7,605	7,624	13,384	7,619	7,619	7,619	7,619	7,619	7,619	-	89,451	-	
913 Mobile Phone	6,258	6,258	-	540	-	-	-	-	964	964	964	964	964	964	-	6,325	(67)	-1%
921 Internet	81,023	81,023	5,647	-	0	-	-	-	12,563	12,563	12,563	12,563	12,563	12,563	-	81,023	-	
923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
931 Postage & Shipping	15,374	15,374	-	96	3,145	550	889	1,397	1,549	1,549	1,549	1,549	1,549	1,549	-	15,374	0	
999 Other Communications	3,461	3,461	291	278	5,617	615	625	25,591	278	278	278	278	278	278	<u>-</u>	34,682	(31,221)	-902%
Total 5000 · Operating Services	23,446,425	24,556,783	2,730,234	704,654	937,053	2,068,420	1,150,410	3,287,274	2,165,712	2,233,942	2,186,352	2,186,352	2,199,508	2,058,932	741,002	24,649,846	(1,203,421)	-5%
000 · Capital Outlay																		
901 Depreciation Expense	1,603,161	1,547,981	117,533	117,897	124,413	125,150	119,979	119,545	133,808	133,484	132,555	133,269	133,269	133,098	-	1,524,001	79,161	5%
911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	=	-	-	-	-	
999 Capital Outlay	-	_	-	-	-	-	-	_	-	-	-	-	-	-	-	-		
otal 6000 · Capital Outlay	1,603,161	1,547,981	117,533	117,897	124,413	125,150	119,979	119,545	133,808	133,484	132,555	133,269	133,269	133,098		1,524,001	79,161	5%
000 · Other Outgo	, ,	, , , , , , , ,	,		,	.,		,	,	,	- •	, - -		,		,, ,,,,,	.,	
438 Interest Expense	186,664	186,664	_	-	94,358	-	-	_	_	-	92,305	-	-	-	-	186,664		
Total 7000 · Other Outgo	186,664	186,664	_	-	94,358	-	-	_	-	-	92,305	-	-	-	-	186,664		
TOTAL EXPENSE	64,622,283	66,427,736	4,744,400	3,666,547	4,233,621	5,644,986	4,672,345	6,752,925	5,645,717	5,815,121	5,931,292	5,770,237	5,858,758	5,721,676	1,078,627	65,536,252	(913,969)	-1%
COME	613,929	(276,096)	9,774,579	(329,270)	831,251	(525,969)	(1,163,160)	837,664	(303,965)	(117,595)	(1,338,279)	551,143	(1,217,310)	(4,339,970)	(2,021,852)	637,266	23,336	4%
Operating Income					·			·				·				2,161,266	1	

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2024-25 Cash Flow Forecast

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Beginning Cash Balance	2024-25 Budget 21,308,096	2024-25 Trend 29,698,364	ACTUAL Jul-24 29,698,364	ACTUAL Aug-24	ACTUAL Sep-24	ACTUAL Oct-24	ACTUAL Nov-24	ACTUAL Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	FORECAST Jul-24 - Jun-25	Budget Variance 8 Better / (Worse) 8 Better /
Beginning Cash Balance	21,308,096				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Anr-25	May 2E	lun 2E	Accrual	Jul-24 - Jun-25	Rotter / (Morse) % Better /
Beginning Cash Balance		29,698,364	29.698.364								25	Apr-23	IVIAY-23	Juli-23	Accidai	3ui-24 - 3uii-23	(Worse)
			,050,501	25,652,144	25,969,528	28,793,806	28,414,188	27,316,755	30,559,037	27,666,845	27,804,366	26,391,250	28,322,279	27,052,384	23,662,618	29,698,364	8,390,267
Cash Flow from Operating Activities																	
Net Income	613,929	(276,096)	9,774,579	(329,270)	831,251	(525,969)	(1,163,160)	837,664	(303,965)	(117,595)	(1,338,279)	551,143	(1,217,310)	(4,339,970)	(2,021,852)	637,266	23,336
Change in Accounts Receivable																	
Prior Year Accounts Receivable	9,675,543	-	103,152	1,154,759	2,031,936	274,859	311,222	883,927	-	121,633	-	1,292,617	(185,854)	-	-	5,988,252	(3,687,292)
Current Year Accounts Receivable	(7,692,272)	(6,987,695)	-	-	-	-	-	-	-	-	-	-	-	-	(6,987,695)	(6,987,695)	704,577
Change in Due from	-	-	41,632	(109,995)	(211,443)	(101,786)	(151,505)	283,037	437,785	-	-	-	-	-	-	187,723	187,723
Change in Accounts Payable	(121,249)	(585,721)	(1,721,244)	(64,979)	(165,878)	(122,998)	(179,146)	2,359,997	(2,889,216)	-	-	-	-	1,119,116	1,078,627	(585,721)	(464,471)
Change in Due to	(1,185,010)	(134,065)	(50,039)	(153,156)	(50,474)	(50,424)	(50,553)	(1,383,314)	(22,677)	-	-	-	-	-	1,626,573	(134,065)	1,050,946
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	=
Change in Payroll Liabilities	-	498,898	(437,386)	237,809	660,989	57,960	18,277	(38,751)	-	-	-	-	-	-	-	498,898	498,898
Change in Prepaid Expenditures	(259,812)	(112,194)	224,238	(5,935)	(4,878)	(2,619)	(5,683)	(15,306)	-	-	-	-	-	(302,011)	-	(112,194)	147,618
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	(3,046,744)	(5,529,124)	(12,049,472)	-	-	-	-	216,000	-	-	-	-	-	-	6,304,347	(5,529,124)	(2,482,380)
Change in Other Long Term Assets	-	-	37,593	37,721	37,850	37,978	38,107	38,237	-	-	-	-	-	-	-	227,487	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense	1,603,161	1,524,001	117,533	117,897	124,413	125,150	119,979	119,545	133,808	133,484	132,555	133,269	133,269	133,098	-	1,524,001	(79,161)
Cash Flow from Investing Activities			-	-													
Capital Expenditures	(2,409,560)	(1,337,842)	(86,805)	(567,467)	(224,148)	(71,769)	(34,971)	(58,754)	(247,928)	-	-	(46,000)	-	-	-	(1,337,842)	1,071,718
Cash Flow from Financing Activities			-	-													
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	=
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(412,730)	(412,730)	-	-	(205,338)	-	-	-	-	-	(207,392)	-	- <u> </u>	<u>-</u>	-	(412,730)	-
Ending Cash Balance		16,345,795	25,652,144	25,969,528	28,793,806	28,414,188	27,316,755	30,559,037	27,666,845	27,804,366	26,391,250	28,322,279	27,052,384	23,662,618	23,662,618	23,662,618	

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