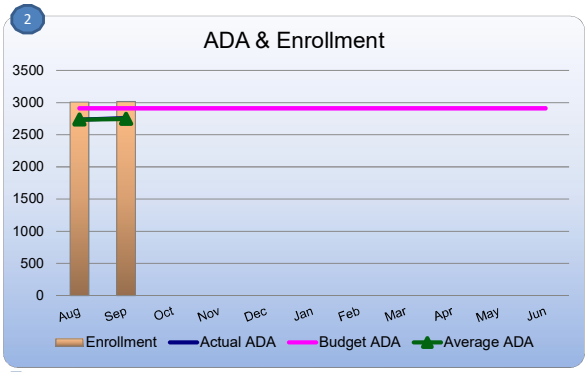
Camino Nuevo Charter Academy - Financial Dashboard (August 2022)

1

Key Performance Indicators

ADA vs. Budget		Cash on Hand	
Net Income / (Loss)		Year-End Cash	

2



KEY POINTS

Enrollment as of Month 2 was under budget by 89 students. ADA % through Month 2 was 91.4% which is trending lower than the budgeted 93%. All sites, except CNCA#2 are still reflected at 93% for the out-months. However, CNCA#2 has been reduced to 90% due to month 1 and month 2 attendance being around 88%. CNCA is projected to have ADA rate of 92% overall due to this.

Net income is projected to be at $106K. However, three sites are still revisiting their budget plans and ESSER expenditures to balance their budgets.

Cash remains strong across all entities and is projected to be at $14.6MM as of 06/30/2023 which represents a 26.9% cash reserve.

3

Average Daily Attendance Analysis

Category	Actual through Month 2	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2
Enrollment	3,015	3,041	3,130	(89)	4,942
ADA %	91.4%	92.0%	93.0%	-1.0%	90.4%
Average ADA	2,746.85	2,781.85	2,910.90	(129.05)	4,468.34

4

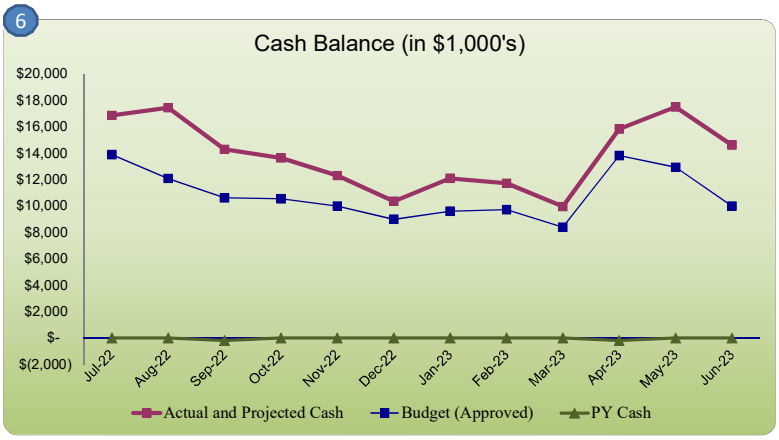
LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	93.7%	0.0%	93.6%
3-Year Average %	94.0%	94.0%	0.0%	95.1%
District UPP C. Grant Cap	85.6%	85.6%	0.0%	85.6%

5

INCOME STATEMENT	Forecast	VS. Budget		FY 22-23 YTD			Historical	
	As of 08/31/22	FY 22-23 Budget	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 21-22	FY 20-21
Local Control Funding Formula	38,734,616	39,300,354	(565,739)	3,724,261	3,667,424	56,837	35,808,573	33,411,308
Federal Revenue	8,669,284	8,059,600	609,684	1,420,259	132,071	1,288,188	10,868,693	8,544,443
State Revenue	5,316,707	3,890,423	1,426,283	3,561,302	35,869	3,525,433	4,097,827	2,578,594
Other Local Revenue	2,843,113	2,400,289	442,825	471,684	385,764	85,920	2,971,632	2,587,536
Grants/Fundraising	182,598	149,695	32,903	106,170	57,977	48,193	390,444	263,396
TOTAL REVENUE	55,746,318	53,800,362	1,945,956	9,283,675	4,279,104	5,004,571	54,137,169	47,385,276
Total per ADA	20,039	18,482	1,557				12,116	15,936
w/o Grants/Fundraising	19,974	18,431	1,543				12,028	15,847
Certificated Salaries	16,722,342	16,771,049	48,707	1,837,307	1,858,107	20,800	16,070,067	12,866,595
Classified Salaries	7,471,772	6,940,217	(531,555)	817,240	796,380	(20,860)	6,291,816	3,627,635
Benefits	8,334,931	8,124,172	(210,759)	1,012,844	1,246,897	234,054	6,650,987	4,779,613
Student Supplies	3,448,546	2,722,594	(725,953)	375,800	441,492	65,692	4,615,770	5,238,611
Operating Expenses	18,063,398	17,263,011	(800,388)	1,517,831	2,984,244	1,466,414	19,409,944	13,715,921
Other	1,599,259	1,589,690	(9,568)	210,243	221,268	11,025	1,420,923	1,299,959
TOTAL EXPENSES	55,640,249	53,410,733	(2,229,516)	5,771,264	7,548,389	1,777,125	54,459,506	41,528,335
Total per ADA	20,001	18,349	(1,653)				12,188	13,966
NET INCOME / (LOSS)	106,069	389,629	(283,560)	3,512,411	(3,269,285)	6,781,695	(322,337)	5,856,942
OPERATING INCOME	1,502,559	1,776,551	(273,992)	3,722,654	(3,048,016)	6,770,670	888,003	6,938,656
EBITDA	1,705,328	1,979,319	(273,992)	3,722,654	(3,048,016)	6,770,670	1,098,586	7,156,901

6



Year-End Cash Balance		
Projected	Budget	Variance
14,605,749	9,984,735	4,621,013

7

Balance Sheet	6/30/2022	7/31/2022	8/31/2022	6/30/2023 FC
Assets				
Cash, Operating	16,938,485	16,852,191	17,426,405	14,605,749
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	6,806,173	5,867,004	7,221,486
Due From Others	178,871	323,142	308,369	183,325
Other Assets	264,447	16,789	16,802	289,733
Net Fixed Assets	39,675,160	39,630,632	39,651,997	39,557,399
Total Assets	64,272,260	63,628,927	63,270,577	61,857,691
Liabilities				
A/P & Payroll	2,361,220	(1,988,882)	(2,138,161)	(1,501,097)
Due to Others	2,132,638	2,132,638	2,132,638	2,132,638
Deferred Revenue	4,090,883	4,090,883	4,090,883	4,090,883
Other Liabilities	0	0	0	
Total Debt	10,237,071	10,209,319	10,222,357	11,578,750
Total Liabilities	18,821,811	14,443,958	14,307,717	16,301,173
Equity				
Beginning Fund Bal.	45,772,786	45,450,449	45,450,449	45,450,449
Net Income/(Loss)	(322,337)	3,734,520	3,512,411	106,069
Total Equity	45,450,449	49,184,969	48,962,860	45,556,518
Total Liabilities & Equity	64,272,260	63,628,927	63,270,577	61,857,691

Available Line of Credit				
Days Cash on Hand	116	143	117	98
Cash Reserve %	31.8%	39.2%	32.1%	26.9%

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Camino Nuevo Charter Academy
Consolidated Budget Summary
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	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast
Enrollment	606	603	697	674	462	466	270	267	732	733	587	545	508	486	-	-	3,130	3,041
ADA	563.58	562.33	648.21	601.58	429.66	430.43	251.10	247.11	680.76	677.54	545.91	502.31	472.44	438.09	-	-	2,910.90	2,781.85
ADA %	93%	93%	93%	90%	93%	92%	93%	93%	93%	93%	93%	93%	93%	93%	-	-	93%	92%
UPP	96%	96%	91%	91%	98%	98%	93%	93%	96%	95%	92%	92%	94%	94%	0%	0%	81%	81%
Income																		
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	4,412,117	4,735,182	4,886,324	4,876,526	3,406,938	3,668,094	1,816,868	1,925,323	5,223,806	5,593,416	4,099,184	4,069,840	5,682,825	5,446,151	-	-	24,304,257	24,721,116
8012 Education Protection Account	1,362,632	1,227,079	1,572,072	1,316,766	1,034,323	935,174	604,475	536,884	1,638,798	1,472,058	1,321,580	1,097,495	94,488	87,618	-	-	5,989,569	5,201,017
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,743,756	1,781,377	2,005,607	1,905,715	1,329,398	1,363,538	776,921	782,807	2,106,319	2,146,345	1,689,084	1,591,243	1,461,762	1,387,803	-	-	9,006,528	8,812,484
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources	**7,518,504**	**7,743,638**	**8,464,003**	**8,099,008**	**5,770,659**	**5,966,805**	**3,198,264**	**3,245,014**	**8,968,923**	**9,211,819**	**7,109,848**	**6,758,578**	**7,239,076**	**6,921,573**	**-**	**-**	**39,300,354**	**38,734,616**
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	156,377	137,557	179,859	147,158	119,218	105,292	69,673	60,448	188,890	165,740	151,474	122,875	131,088	107,166	-	-	807,687	680,496
8221 Child Nutrition - Federal	337,888	391,994	194,144	456,339	203,735	240,351	89,765	103,546	293,501	343,897	242,012	260,978	159,194	178,722	-	-	1,226,739	1,631,930
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	299,542	311,078	281,238	281,231	225,453	220,608	127,811	132,647	353,264	353,255	260,949	260,942	198,346	199,510	-	-	1,393,339	1,406,016
8292 Title II	29,418	31,879	28,970	31,422	23,591	24,337	12,822	14,633	36,414	38,970	26,467	28,739	20,512	22,265	-	-	141,781	153,275
8294 Title III	47,362	47,362	31,346	31,346	31,002	31,002	11,326	11,326	42,328	42,328	25,054	25,054	12,355	13,511	-	-	158,444	159,600
8295 Title IV, SSAE	24,324	23,521	18,066	21,193	16,685	16,625	9,952	9,996	26,637	26,621	17,907	21,569	14,320	15,193	-	-	101,254	108,097
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	1,316,189	1,354,422	753,907	1,000,149	321,209	272,808	363,433	395,981	684,643	668,789	806,037	812,406	669,581	694,106	-	-	4,230,357	4,529,871
Total 8100-8299 · Other Federal Income	**2,211,099**	**2,297,812**	**1,487,529**	**1,968,838**	**940,894**	**911,022**	**684,783**	**728,578**	**1,625,676**	**1,639,600**	**1,529,899**	**1,532,561**	**1,205,397**	**1,230,472**	**-**	**-**	**8,059,600**	**8,669,284**
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	25,144	90,038	12,865	91,958	14,227	51,642	6,310	22,456	20,537	74,098	17,841	59,612	11,037	37,999	-	-	87,425	353,705
8550 Mandate Block Grant	8,664	9,232	10,120	10,784	6,268	6,679	3,820	4,071	10,089	10,750	297,161	9,608	21,184	22,573	-	-	347,217	62,947
8561 State Lottery - Non Prop 20	91,864	95,533	105,658	102,473	70,035	73,292	40,929	42,058	110,964	115,350	88,983	85,575	77,008	75,064	-	-	474,477	473,994
8562 State Lottery - Prop 20	36,633	37,651	42,134	40,386	27,928	28,886	16,322	16,576	44,249	45,462	35,484	33,726	30,709	29,584	-	-	189,209	186,809
8560 Lottery Revenue	128,496	133,185	147,792	142,859	97,962	102,178	57,251	58,634	155,213	160,812	124,467	119,301	107,716	104,647	-	-	663,685	660,803
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	447,135	447,135	-	-	-	-	131,357	131,357	131,357	131,357	-	-	323,015	323,015	-	-	901,507	901,507
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8593 After School Education & Safety	203,483	203,483	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	59,272	94,229	126,737	157,112	59,272	113,749	-	9,132	59,272	122,880	113,404	140,659	-	-	-	-	358,685	514,880
8599 State Revenue - Other	51,209	93,624	97,017	252,408	90,192	621,310	50,401	298,165	140,594	919,475	82,798	419,799	346,356	323,627	-	-	717,973	2,008,933
Total 8300-8599 · Other State Income	**923,402**	**1,070,925**	**598,014**	**858,602**	**471,405**	**1,099,041**	**249,139**	**523,814**	**720,544**	**1,622,855**	**839,155**	**952,462**	**809,308**	**811,862**	**-**	**-**	**3,890,423**	**5,316,707**
8600-8799 · Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	8,400	9,113	7,000	9,843	6,787	7,879	3,500	4,467	10,287	12,346	7,000	9,048	9,800	9,083	-	-	42,487	49,433
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	10,000	38,405	60,000	60,000	22,670	22,670	12,857	12,857	35,527	35,527	29,168	29,168	15,000	15,000	-	-	149,695	178,100
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	413	-	-	-	705	-	-	-	705	-	3,380	-	-	-	-	-	4,498
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	10,201	10,201	14,776	14,776	9,504	9,504	9,600	9,600	19,104	19,104	9,600	9,600	17,347	17,347	-	-	71,028	71,028
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	442,743	550,364	509,227	588,778	337,537	421,270	197,262	241,851	534,798	663,122	428,861	491,621	371,144	428,767	-	-	2,286,774	2,722,652

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast
Total 8600-8799 · Other Income-Local	**471,343**	**608,495**	**591,003**	**673,398**	**376,497**	**462,029**	**223,219**	**268,776**	**599,716**	**730,804**	**474,630**	**542,817**	**413,291**	**470,197**	**-**	**-**	**2,549,984**	**3,025,712**
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Prior Year Adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME	**11,124,349**	**11,720,871**	**11,140,549**	**11,599,845**	**7,559,455**	**8,438,898**	**4,355,405**	**4,766,181**	**11,914,860**	**13,205,079**	**9,953,532**	**9,786,418**	**9,667,072**	**9,434,105**	**-**	**-**	**53,800,362**	**55,746,318**
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	2,026,865	2,645,166	2,476,965	1,627,251	1,684,121	895,178	912,127	2,522,429	2,596,248	2,329,682	2,306,087	2,134,879	2,131,072	-	-	11,758,566	11,537,238
1120 Teachers' Hourly	-	-	-	-	-	-	52,640	-	52,640	-	-	-	-	-	-	-	52,640	-
1170 Teachers' Salaries - Substitute	59,280	61,321	61,050	99,061	44,400	40,930	25,900	23,569	70,300	64,499	64,750	66,038	56,000	103,581	-	-	311,380	394,499
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	109,320	79,950	99,380	37,750	62,949	22,500	33,330	60,250	96,279	70,400	106,732	184,960	182,053	-	-	473,400	593,764
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	54,431	87,710	62,605	56,332	40,723	33,650	24,253	89,982	64,976	73,157	52,723	62,915	45,382	-	-	389,290	280,117
1299 Certificated Pupil Support - Other	111,797	211,065	211,011	145,221	132,561	94,371	49,810	56,258	182,372	150,629	108,292	122,297	93,130	105,267	-	-	706,601	734,479
1300 Certificated Supervisors' & Administrators' Salaries	510,826	551,455	522,777	574,247	460,275	482,972	322,414	306,528	782,689	789,499	521,497	588,937	741,382	678,107	-	-	3,079,172	3,182,245
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	**2,961,678**	**3,014,457**	**3,607,664**	**3,457,479**	**2,358,570**	**2,406,066**	**1,402,092**	**1,356,064**	**3,760,662**	**3,762,130**	**3,167,778**	**3,242,814**	**3,273,267**	**3,245,462**	**-**	**-**	**16,771,049**	**16,722,342**
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	652,679	480,327	574,497	376,635	422,667	135,924	137,893	512,559	560,561	704,248	720,234	307,815	370,004	-	-	2,650,258	2,877,974
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	238,137	75,952	69,835	38,352	39,388	-	37,756	38,352	77,144	-	-	-	-	-	-	335,392	385,116
2200 Classified Support Salaries	177,415	205,249	142,354	139,922	106,129	111,565	78,235	86,152	184,364	197,717	117,274	113,108	98,006	97,965	-	53	719,412	754,015
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	81,891	-	53,797	-	24,855	-	78,653	-	-	57,420	50,817	-	-	57,420	211,361
2400 Classified Office Staff Salaries	221,323	227,115	225,512	223,270	218,536	221,216	150,450	149,164	368,986	370,380	207,371	206,319	226,777	252,422	-	-	1,249,969	1,279,505
2900 Other Classified Salaries	405,213	386,951	342,257	367,418	292,425	298,678	182,899	185,598	475,323	484,276	391,840	408,069	313,133	317,088	-	-	1,927,767	1,963,802
Total 2000 · Classified Salaries	**1,670,348**	**1,710,131**	**1,266,401**	**1,456,832**	**1,032,076**	**1,147,312**	**547,508**	**621,418**	**1,579,584**	**1,768,730**	**1,420,733**	**1,447,730**	**1,003,151**	**1,088,296**	**-**	**53**	**6,940,217**	**7,471,772**
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	574,424	689,064	663,604	450,487	460,726	267,800	261,544	718,286	722,270	605,046	616,458	625,194	623,540	-	-	3,203,270	3,200,294
3212 PERS - Public Employee Retirement System	423,767	438,701	321,286	368,668	261,838	289,868	138,903	154,708	400,740	444,577	360,440	368,012	254,499	277,400	-	-	1,760,733	1,897,358
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	107,063	78,517	90,212	63,989	71,014	33,945	37,942	97,934	108,956	88,085	90,139	62,195	68,198	-	-	430,293	464,567
3331 MED - Medicare	67,164	68,607	70,674	71,358	49,164	51,565	28,269	28,733	77,434	80,298	66,533	68,037	62,008	63,420	-	-	343,813	351,720
3401 H&W - Health & Welfare	404,094	400,869	431,977	446,673	308,904	331,898	154,540	156,331	463,444	488,229	348,773	349,333	355,902	343,931	-	-	2,004,190	2,029,034
3501 SUI - State Unemployment Insurance	23,160	23,658	24,370	24,601	16,953	17,778	9,748	9,906	26,701	27,684	22,943	23,457	21,382	21,888	-	-	118,556	121,287
3601 Workers' Compensation Insurance	48,671	49,302	50,767	52,254	38,538	41,150	22,019	22,374	60,557	63,523	50,459	51,640	52,862	53,952	-	-	263,316	270,671
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 · Employee Benefits	**1,636,099**	**1,662,623**	**1,666,655**	**1,717,370**	**1,189,873**	**1,263,999**	**655,224**	**671,537**	**1,845,097**	**1,935,535**	**1,542,279**	**1,567,075**	**1,434,043**	**1,452,328**	**-**	**-**	**8,124,172**	**8,334,931**
4000 · Supplies																		
4111 Core Curricula Materials	10,567	65,646	39,993	62,076	1,071	81,344	10,901	10,901	11,972	92,245	22,095	63,471	20,200	20,776	-	-	104,827	304,214
4211 Books & Other Reference Materials	1,000	1,000	10,050	10,050	3,325	6,825	375	375	3,700	7,200	4,000	4,000	13,000	13,000	-	-	31,750	35,250
4311 Student Materials	77,059	58,354	85,309	65,106	42,061	34,561	38,940	42,375	81,001	76,936	66,390	50,370	84,890	104,520	-	-	394,648	355,285
4351 Office Supplies	-	12,000	18,000	18,000	12,000	12,000	7,200	7,200	19,200	19,200	15,600	15,600	12,000	12,000	-	-	64,800	76,800
4371 Custodial Supplies	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	24,000	24,000	18,000	18,000	12,000	12,000	-	-	78,000	78,000
4391 Food (Non Nutrition Program)	6,100	19,100	10,200	10,200	14,950	27,750	10,800	20,100	25,750	47,850	11,542	14,742	19,100	18,250	-	-	72,692	110,142
4392 Uniforms	2,800	2,000	5,000	8,000	1,500	1,500	-	500	1,500	2,000	1,000	1,000	7,500	7,500	-	-	17,800	20,500
4393 PE & Sports Equipment	7,000	9,200	5,000	2,500	1,500	1,500	2,000	2,000	3,500	3,500	3,000	3,000	2,500	2,500	-	-	21,000	20,700
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	12,286	13,068	17,091	17,022	5,000	6,981	8,560	8,551	13,560	15,532	15,261	15,135	45,024	39,958	-	-	103,222	100,715
4390 Other Supplies	28,186	43,368	37,291	37,722	22,950	37,731	21,360	31,151	44,310	68,882	30,803	33,877	74,124	68,208	-	-	214,714	252,057
4411 Non Capitalized Equipment	69,950	71,950	22,010	29,120	65,750	65,750	18,121	18,921	83,871	84,671	30,274	30,274	54,099	65,636	-	-	260,204	281,651
4711 Nutrition Program Food & Supplies	407,477	497,009	269,447	539,398	262,374	321,185	126,078	150,578	388,452	471,763	303,290	321,713	204,984	235,408	-	-	1,573,650	2,065,290
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	**606,239**	**761,327**	**494,100**	**773,471**	**421,531**	**571,396**	**234,975**	**273,500**	**656,506**	**844,896**	**490,453**	**537,304**	**475,296**	**531,548**	**-**	**-**	**2,722,594**	**3,448,546**
5000 · Operating Services																		
5211 Travel & Conferences	14,000	14,000	24,450	24,450	1,897	1,897	2,297	3,297	4,194	5,194	4,000	4,000	19,520	19,020	-	-	66,164	66,664

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast
5311 Dues & Memberships	10,861	10,823	13,517	13,230	6,648	8,123	5,966	5,929	12,614	14,052	9,038	11,100	18,310	18,035	-	-	64,340	67,240
5451 General Insurance	-	-	-	-	-	-	27,500	27,500	27,500	27,500	-	-	3,998	3,998	-	-	31,498	31,498
5511 Utilities	142,002	142,002	114,960	114,960	115,800	115,800	54,276	54,276	170,076	170,076	167,816	167,816	108,303	108,303	-	-	703,158	703,158
5521 Security Services	58,431	116,361	560	560	500	500	500	500	1,000	1,000	657	657	93,761	93,761	-	-	154,409	212,340
5531 Housekeeping Services	137,478	137,478	117,667	146,384	112,970	112,970	-	12,000	112,970	124,970	150,810	150,810	98,076	98,076	-	-	617,001	657,718
5599 Other Facility Operations & Utilities	58,897	58,897	56,450	56,450	70,184	70,184	25,378	25,378	95,563	95,563	91,769	91,769	70,059	70,059	-	-	372,738	372,738
5611 School Rent - Private Facility	745,224	745,224	-	-	-	-	218,928	218,928	218,928	218,928	-	-	551,584	551,584	-	-	1,515,736	1,515,736
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	14,000	14,000	14,200	14,200	3,924	3,924	8,292	17,492	12,216	21,416	2,140	2,140	23,892	21,892	-	-	66,448	73,648
5621 Equipment Lease	44,009	62,009	26,459	26,459	36,371	36,371	19,641	19,641	56,012	56,012	27,705	27,705	59,683	59,683	-	-	213,869	231,869
5631 Vendor Repairs	90,000	90,000	78,400	88,000	49,975	59,975	25,000	55,000	74,975	114,975	60,200	60,200	75,000	75,000	-	-	378,575	428,175
5812 Field Trips & Pupil Transportation	23,400	25,800	27,200	7,600	21,330	21,390	17,400	17,400	38,730	38,790	-	600	69,300	64,500	-	-	158,630	137,290
5821 Legal	3,000	3,000	-	-	-	-	-	-	-	-	19,000	19,000	-	1,989	-	-	22,000	23,989
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	5,000	9,800	7,500	7,500	7,500	7,500	12,500	12,500	20,000	20,000	7,500	7,500	5,000	5,000	-	-	45,000	49,800
5841 Contracted Substitute Teachers	-	15,300	7,500	44,904	-	53,800	3,480	29,480	3,480	83,280	15,660	33,660	8,240	28,240	-	-	34,880	205,384
5842 Special Education Services	427,274	427,274	450,352	460,352	231,500	245,195	145,375	213,175	376,875	458,370	273,750	301,423	265,200	265,200	-	-	1,793,451	1,912,619
5843 Non Public School	-	-	-	80,000	-	-	-	-	-	-	166,547	166,547	-	-	-	-	166,547	246,547
5844 After School Services	203,483	203,483	203,483	203,483	203,483	203,483	-	-	203,483	203,483	203,483	203,483	-	-	-	-	813,931	813,931
5849 Other Student Instructional Services	344,852	344,852	239,423	290,443	178,664	178,664	106,250	106,250	284,913	284,913	330,081	330,081	287,143	291,143	-	-	1,486,413	1,541,433
5852 PD Consultants & Tuition	60,222	53,422	53,015	53,015	46,895	52,895	29,383	29,383	76,277	82,277	61,596	61,596	1,563	7,250	-	-	252,673	257,560
5854 Nursing & Medical (Non-IEP)	4,100	4,100	6,000	6,000	3,500	3,500	2,500	2,500	6,000	6,000	6,658	6,658	2,000	2,000	-	-	24,758	24,758
5859 All Other Consultants & Services	106,909	136,509	145,700	145,700	123,944	207,841	51,096	51,096	175,041	258,938	154,459	154,459	134,063	135,563	-	-	716,172	831,169
5861 Non Instructional Software	87,809	87,799	109,220	109,151	75,183	75,183	46,269	46,258	121,452	121,441	90,873	90,663	90,785	90,477	-	-	500,140	499,532
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	75,185	77,436	84,640	80,990	57,707	59,668	31,983	32,450	89,689	92,118	71,098	67,586	72,391	69,216	-	-	393,004	387,346
5872 Special Education Fees (SELPA)	119,824	137,584	137,817	147,187	91,351	105,312	53,387	60,460	144,738	165,772	116,067	122,899	100,446	107,187	-	-	618,892	680,630
5881 Intra-Agency Fees	1,156,944	1,213,931	1,205,885	1,212,151	843,428	886,459	468,383	484,100	1,311,811	1,370,559	1,065,422	1,003,054	1,030,274	1,004,691	-	-	5,770,336	5,804,386
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	26	-	1,246	-	-	-	119	-	119	-	360	-	-	-	-	-	1,751
5899 All Other Expenses	15,736	15,736	14,482	14,482	13,080	13,080	7,636	7,636	20,716	20,716	19,015	19,015	16,369	16,369	-	-	86,318	86,318
5911 Office Phone	16,632	16,632	9,492	9,492	9,060	9,060	8,820	8,820	17,880	17,880	9,552	9,552	17,040	17,040	-	-	70,596	70,596
5913 Mobile Phone	1,560	1,560	2,400	2,400	6,000	6,000	2,280	2,280	8,280	8,280	3,600	3,600	1,680	1,680	-	-	17,520	17,520
5921 Internet	12,751	12,751	18,470	18,470	11,880	11,880	12,000	12,000	23,880	23,880	12,000	12,000	21,684	21,684	-	-	88,785	88,785
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	800	6,750	6,750	3,500	3,500	500	500	4,000	4,000	2,000	2,000	5,000	5,000	-	-	18,550	18,550
5999 Other Communications	-	509	-	586	479	479	-	227	479	706	-	493	-	427	-	-	479	2,721
Total 5000 · Operating Services	**3,980,384**	**4,179,101**	**3,175,993**	**3,386,595**	**2,326,752**	**2,554,633**	**1,387,020**	**1,556,574**	**3,713,771**	**4,111,207**	**3,142,497**	**3,132,426**	**3,250,366**	**3,254,069**	**-**	**-**	**17,263,011**	**18,063,398**
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	174,887	660,626	666,948	123,799	132,176	90,179	87,532	213,978	219,708	163,433	160,613	179,870	174,333	-	-	1,386,922	1,396,490
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	**169,016**	**174,887**	**660,626**	**666,948**	**123,799**	**132,176**	**90,179**	**87,532**	**213,978**	**219,708**	**163,433**	**160,613**	**179,870**	**174,333**	**-**	**-**	**1,386,922**	**1,396,490**
7000 · Other Outgo																		
7438 Interest Expense	-	-	202,768	202,768	-	-	-	-	-	-	-	-	-	-	-	-	202,768	202,768
Total 7000 · Other Outgo	**-**	**-**	**202,768**	**202,768**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**202,768**	**202,768**
TOTAL EXPENSE	**11,023,764**	**11,502,527**	**11,074,207**	**11,661,463**	**7,452,600**	**8,075,581**	**4,316,997**	**4,566,626**	**11,769,598**	**12,642,208**	**9,927,172**	**10,087,962**	**9,615,992**	**9,746,036**	**-**	**53**	**53,410,733**	**55,640,249**
NET INCOME	**100,584**	**218,344**	**66,341**	**(61,618)**	**106,855**	**363,316**	**38,407**	**199,555**	**145,262**	**562,871**	**26,361**	**(301,544)**	**51,081**	**(311,932)**	**-**	**(53)**	**389,629**	**106,069**
Beginning Cash Balance	3,203,369	4,046,300	1,003,765	1,848,178	1,405,498	2,590,265	1,899,293	2,345,185	3,304,791	4,935,450	1,375,952	2,053,100	2,015,839	2,857,892	88,701	1,197,565	10,992,417	16,938,485
Cash Flow from Operating Activities																		
Net Income	100,584	218,344	66,341	(61,618)	106,855	363,316	38,407	199,555	145,262	562,871	26,361	(301,544)	51,081	(311,932)	-	(53)	389,629	106,069
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,433,076	1,462,811	2,235,700	1,669,823	1,732,206	995,713	937,358	646,964	2,669,564	1,642,677	1,845,004	1,355,253	864,653	1,084,733	-	-	9,047,997	7,215,297
Current Year Accounts Receivable	(2,057,165)	(1,761,943)	(1,469,622)	(1,375,194)	(1,048,451)	(1,038,912)	(710,192)	(634,006)	(1,758,643)	(1,672,917)	(1,283,280)	(1,270,579)	(1,343,448)	(1,140,852)	-	-	(7,912,158)	(7,221,486)
Change in Due from	-	(2,228)	-	-	-	-	-	-	-	-	-	(113)	-	(1,930)	-	(183)	-	(4,454)
Change in Accounts Payable	(7,786)	(11,153)	(7,043)	(13,111)	(9,350)	(15,804)	(742)	5,769	(10,092)	(10,036)	(10,473)	(14,895)	(4,888)	(7,986)	(6,249)	3,339	(46,531)	(53,842)

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast	2022-23 Budget - Approved	2022-23 Forecast
Change in Due to	(377,591)	835,934	(719,273)	600,245	(279,222)	595,156	(150,962)	282,903	(430,184)	878,059	(469,269)	278,128	(50,034)	319,780	-	(1,173,841)	(2,046,351)	1,738,304
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	41,070	-	16,404	-	20,841	-	10,757	-	31,599	-	19,142	-	6,737	-	26,152	-	141,103
Change in Prepaid Expenditures	(60,839)	(5,123)	(16,285)	(1,154)	(40,051)	(2,432)	(40,529)	(1,023)	(80,580)	(3,455)	(13,524)	(563)	(62,260)	(3,277)	(3,576)	(11,715)	(237,064)	(25,286)
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	(1,128,464)	-	(667,738)	-	(619,681)	-	(360,676)	-	(980,357)	-	(404,641)	-	(768,378)	-	-	-	(3,949,578)
Depreciation Expense	169,016	174,887	660,626	666,948	123,799	132,176	90,179	87,532	213,978	219,708	163,433	160,613	179,870	174,333	-	-	1,386,922	1,396,490
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(314,724)	(286,500)	(427,877)	(327,500)	(251,446)	(129,000)	(119,481)	(456,500)	(370,927)	(262,500)	(65,128)	(50,000)	(100,074)	-	-	(1,193,500)	(1,278,729)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	(396,625)	(396,625)	-	-	-	-	-	-	-	-	-	-	-	-	(396,625)	(396,625)
Ending Cash Balance	2,264,664	3,555,712	1,071,084	1,858,283	1,663,784	2,769,193	1,933,812	2,463,479	3,597,596	5,232,672	1,371,704	1,808,772	1,600,812	2,109,047	78,876	41,263	9,984,735	14,605,749

Camino Nuevo Charter Academy
2022-23 Cash Flow Forecast
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Actuals as of 8/31/2022

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
# of months remaining in FY			12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1				
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1				
8 - State Apportionment Schedule, FY 20-21 Version, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	9%	4%	4%	4%	80%			
1 - District Apportionment Schedule, Paid on Time			6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0			
# of School Days in Month			0	0	16	18	16	20	19	18	14	15	20	18		174		
Enrollment	3,130	3041														3041	(89)	-3%
Unduplicated Pupil Percentage	1	80%														94%	0	16%
ADA	2,910.90	2781.85														2,781.85	(129)	
ADA Rate																		
Income																		
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	24,304,257	24,721,116	1,109,061	1,109,061	2,102,827	2,102,827	2,102,827	2,102,827	2,102,827	2,318,901	2,318,901	2,318,901	2,318,901	-	2,713,255	24,721,116	416,859	2%
8012 Education Protection Account	5,989,569	5,201,017	-	-	-	1,223,113	-	-	1,223,113	-	-	1,433,190	-	-	1,321,601	5,201,017	(788,553)	-13%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	9,006,528	8,812,484	502,047	1,004,092	670,150	670,150	670,150	670,150	670,150	1,301,098	650,549	650,549	650,549	650,549	52,301	8,812,484	(194,045)	-2%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8011-8098 · Local Control Funding Formula Sources	**31,781,850**	**38,734,616**	**1,611,108**	**2,113,153**	**2,772,977**	**3,996,089**	**2,772,977**	**2,772,977**	**3,996,089**	**3,619,999**	**2,969,450**	**4,402,640**	**2,969,450**	**650,549**	**4,087,157**	**38,734,616**	6,952,766	22%
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	807,687	680,496	38,767	77,536	51,749	51,749	51,749	51,749	51,749	100,470	50,235	50,235	50,235	50,235	4,039	680,496	(127,191)	-16%
8221 Child Nutrition - Federal	1,226,739	1,631,930	-	-	-	-	158,782	185,246	141,140	141,140	105,855	141,140	158,782	194,067	405,777	1,631,930	405,191	33%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,393,339	1,406,016	-	-	-	-	-	-	351,504	-	-	351,504	-	-	703,008	1,406,016	12,677	1%
8292 Title II	141,781	153,275	-	-	-	-	-	-	38,319	-	-	38,319	-	-	76,637	153,275	11,493	8%
8294 Title III	158,444	159,600	-	-	-	-	-	-	39,900	-	-	39,900	-	-	79,800	159,600	1,156	1%
8295 Title IV, SSAE	101,254	108,097	-	-	-	-	-	-	27,024	-	-	27,024	-	-	54,048	108,097	6,843	7%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	4,230,357	4,529,871	790,000	513,956	-	-	-	-	-	-	-	3,397,403	-	-	(171,488)	4,529,871	299,515	7%
Total 8100-8299 · Other Federal Income	**5,848,502**	**8,669,284**	**828,767**	**591,492**	**51,749**	**51,749**	**210,531**	**236,995**	**649,635**	**241,610**	**156,090**	**4,045,525**	**209,018**	**244,302**	**1,151,821**	**8,669,284**	2,820,783	48%
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	87,425	353,705	-	-	-	-	34,415	40,150	30,591	30,591	22,943	30,591	34,415	42,062	87,948	353,705	266,280	305%
8550 Mandate Block Grant	347,217	62,947	-	-	-	-	-	62,947	-	-	-	-	-	-	-	62,947	(284,270)	-82%
8561 State Lottery - Non Prop 20	474,477	473,994	-	-	-	-	-	-	118,499	-	-	118,499	-	-	236,997	473,994	(483)	0%
8562 State Lottery - Prop 20	189,209	186,809	-	-	-	-	-	-	-	-	-	-	-	-	186,809	186,809	(2,399)	-1%
8560 Lottery Revenue	663,685	660,803	-	-	-	-	-	-	118,499	-	-	118,499	-	-	423,806	660,803	(2,882)	0%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	901,507	901,507	-	-	-	-	-	-	-	-	-	-	-	-	901,507	901,507	-	
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8593 After School Education & Safety	813,931	813,931	-	-	-	-	529,055	-	-	-	-	203,483	-	-	81,393	813,931	(0)	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Grant	358,685	514,880	-	-	46,339	46,339	46,339	46,339	46,339	102,976	102,976	102,976	102,976	-	(128,720)	514,880	156,195	44%
8599 State Revenue - Other	717,973	2,008,933	3,285,679	275,623	-	-	1,305,806	-	-	-	-	502,233	-	-	(3,360,408)	2,008,933	1,290,960	180%
Total 8300-8599 · Other State Income	**3,890,423**	**5,316,707**	**3,285,679**	**275,623**	**46,339**	**46,339**	**1,915,616**	**149,437**	**195,428**	**133,567**	**125,919**	**957,781**	**137,391**	**42,062**	**(1,994,474)**	**5,316,707**	1,426,283	37%
8600-8799 · Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	42,487	49,433	6,097	0	-	-	-	-	-	-	-	-	-	-	43,336	49,433	6,946	16%
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	149,695	178,100	101,671	-	-	7,021	-	2,030	-	-	-	-	1,805	19,029	46,544	178,100	28,405	19%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	-	-	1,118	3,380	-	-	-	-	-	-	-	-	-	-	-	4,498	4,498	100%
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8697 E-Rate	71,028	71,028	259	-	7,077	7,077	7,077	7,077	7,077	7,077	7,077	7,077	7,077	7,077	-	71,028	0	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Camino Nuevo Charter Academy
2022-23 Cash Flow Forecast
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Actuals as of 8/31/2022

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
# of months remaining in FY			12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1				
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1				
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8792 Transfers of Apportionments - Special Education	2,286,774	2,722,652	155,109	310,219	207,045	207,045	207,045	207,045	207,045	401,979	200,990	200,990	200,990	200,990	16,159	2,722,652	435,878	19%
Total 8600-8799 · Other Income-Local	**2,549,984**	**3,021,213**	**264,254**	**313,599**	**214,122**	**221,143**	**214,122**	**216,153**	**214,122**	**409,056**	**208,067**	**208,067**	**209,871**	**227,095**	**106,039**	**3,025,712**	475,728	19%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Prior Year Adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	
TOTAL INCOME	**53,800,362**	**55,741,820**	**5,989,808**	**3,293,867**	**3,085,187**	**4,315,320**	**5,113,246**	**3,375,561**	**5,055,275**	**4,404,232**	**3,459,526**	**9,614,014**	**3,525,729**	**1,164,009**	**3,350,544**	**55,746,318**	1,945,956	4%
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	11,758,566	11,655,802	(0)	979,828	1,060,914	1,057,219	1,051,676	1,044,286	1,057,219	1,055,371	1,064,610	1,049,828	1,062,762	1,044,286	9,238	11,537,238	221,328	2%
1120 Teachers' Hourly	52,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,640	100%
1170 Teachers' Salaries - Substitute	311,380	392,214	9,455	28,129	41,183	37,260	31,377	23,533	37,260	35,299	45,105	29,416	43,144	23,533	9,805	394,499	(83,119)	-27%
1175 Teachers' Salaries - Stipend/Extra Duty	473,400	500,400	124,250	39,346	6,214	5,898	5,424	178,592	5,898	5,740	6,530	5,266	6,372	203,445	790	593,764	(120,364)	-25%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	389,290	289,342	21,476	17,522	24,112	24,112	24,112	24,112	24,112	24,112	24,112	24,112	24,112	24,112	-	280,117	109,173	28%
1299 Certificated Pupil Support - Other	706,601	747,954	53,055	50,454	63,003	62,534	63,003	63,003	63,003	62,066	63,472	62,066	63,472	63,003	2,344	734,479	(27,878)	-4%
1300 Certificated Supervisors' & Administrators' Salaries	3,079,172	3,200,780	241,669	272,123	265,846	265,846	265,846	265,846	265,846	265,846	265,846	265,846	265,846	275,836	-	3,182,245	(103,073)	-3%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 · Certificated Salaries	**16,771,049**	**16,786,493**	**449,905**	**1,387,402**	**1,461,272**	**1,452,870**	**1,441,439**	**1,599,372**	**1,453,339**	**1,448,435**	**1,469,675**	**1,436,534**	**1,465,708**	**1,634,214**	**22,178**	**16,722,342**	48,707	0%
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	2,650,258	2,911,612	33,385	192,276	303,180	274,306	230,995	185,246	274,306	259,869	332,055	216,557	317,617	185,996	72,186	2,877,974	(227,716)	-9%
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	335,392	384,272	5,464	29,964	40,349	36,506	30,742	23,056	36,506	34,584	44,191	28,820	42,270	23,056	9,607	385,116	(49,724)	-15%
2200 Classified Support Salaries	719,412	757,686	42,469	62,149	65,677	62,547	63,547	61,842	64,825	59,844	68,807	58,565	68,381	61,842	13,519	754,015	(34,603)	-5%
2300 Classified Supervisors' & Administrators' Salaries	57,420	217,223	6,824	22,563	18,155	17,943	18,155	18,155	18,155	17,731	18,367	17,731	18,367	18,155	1,060	211,361	(153,941)	-268%
2400 Classified Office Staff Salaries	1,249,969	1,291,651	81,356	105,867	108,610	105,520	108,610	108,610	108,610	102,430	111,700	102,430	111,700	108,610	15,450	1,279,505	(29,536)	-2%
2900 Other Classified Salaries	1,927,767	1,956,935	51,558	183,363	185,531	173,678	162,072	143,305	176,148	166,516	197,384	152,441	192,693	143,305	35,808	1,963,802	(36,036)	-2%
Total 2000 · Classified Salaries	**6,940,217**	**7,519,378**	**221,057**	**596,183**	**721,502**	**670,500**	**614,120**	**540,215**	**678,549**	**640,974**	**772,504**	**576,545**	**751,028**	**540,965**	**147,629**	**7,471,772**	(531,555)	-8%
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	3,203,270	3,206,220	92,629	264,623	279,103	277,498	275,315	305,480	277,588	276,651	280,708	274,378	279,950	312,135	4,236	3,200,294	2,976	0%
3212 PERS - Public Employee Retirement System	1,760,733	1,907,666	67,709	141,394	183,045	170,106	155,802	137,053	172,148	162,615	195,984	146,269	190,536	137,243	37,454	1,897,358	(136,625)	-8%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	430,293	466,201	16,646	35,340	44,733	41,571	38,075	33,493	42,070	39,740	47,895	35,746	46,564	33,540	9,153	464,567	(34,274)	-8%
3331 MED - Medicare	343,813	352,435	11,205	28,191	31,650	30,789	29,806	31,024	30,912	30,296	32,512	29,190	32,143	31,540	2,462	351,720	(7,906)	-2%
3401 H&W - Health & Welfare	2,004,190	2,029,034	302,426	(44,378)	196,776	196,776	196,776	196,776	196,776	196,776	196,776	196,776	196,776	-	-	2,029,034	(24,844)	-1%
3501 SUI - State Unemployment Insurance	118,556	121,529	3,864	9,726	10,914	10,617	10,278	10,698	10,659	10,447	11,211	10,065	11,084	10,876	849	121,287	(2,731)	-2%
3601 Workers' Compensation Insurance	263,316	270,671	-	83,468	23,400	23,400	23,400	23,400	23,400	23,400	23,400	23,400	-	-	-	270,671	(7,355)	-3%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 3000 · Employee Benefits	**8,124,172**	**8,353,757**	**494,480**	**518,364**	**769,622**	**750,757**	**729,453**	**737,924**	**753,554**	**739,926**	**788,486**	**715,825**	**757,052**	**525,334**	**54,154**	**8,334,931**	(210,759)	-3%
4000 · Supplies																		
4111 Core Curricula Materials	104,827	304,214	24,135	108,788	104,342	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	-	304,214	(199,386)	-190%
4211 Books & Other Reference Materials	31,750	35,250	-	6,986	9,540	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	-	35,250	(3,500)	-11%
4311 Student Materials	394,648	355,285	79,255	23,090	25,294	25,294	25,294	25,294	25,294	25,294	25,294	25,294	25,294	25,294	-	355,285	39,364	10%
4351 Office Supplies	64,800	76,800	3,647	8,253	5,810	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	-	76,800	(12,000)	-19%
4371 Custodial Supplies	78,000	78,000	6,721	14,126	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	-	78,000	(0)	
4391 Food (Non Nutrition Program)	72,692	110,142	1,253	20,035	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	-	110,142	(37,450)	-52%
4392 Uniforms	17,800	20,500	-	575	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	-	20,500	(2,700)	-15%
4393 PE & Sports Equipment	21,000	20,700	1,097	973	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	-	20,700	300	1%
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4399 All Other Supplies	103,222	100,715	4,411	7,821	31,461	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	-	100,715	2,508	2%
4390 Other Supplies	214,714	252,057	120,520	190,646	194,905	66,170	66,170	66,170	66,170	66,170	66,170	66,170	66,170	66,170	-	252,057	(37,343)	-17%
4411 Non Capitalized Equipment	260,204	281,651	11,561	12,676	93,884	18,170	18,170	18,170	18,170	18,170	18,170	18,170	18,170	18,170	-	281,651	(21,447)	-8%
4711 Nutrition Program Food & Supplies	1,573,650	2,024,894	40,397	-	196,903	229,867	175,137	175,137	131,353	175,137	197,029	240,813	142,299	240,813	120,407	2,065,290	(491,640)	-31%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 · Supplies	**2,722,594**	**3,408,150**	**172,478**	**203,322**	**485,691**	**314,208**	**259,477**	**259,477**	**215,693**	**259,477**	**281,369**	**325,154**	**226,639**	**325,154**	**120,407**	**3,448,546**	(725,953)	-27%
5000 · Operating Services																		

Camino Nuevo Charter Academy
2022-23 Cash Flow Forecast
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Actuals as of 8/31/2022

		# of months remaining in FY	12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1				
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1				
	2022-23	**2022-23**	**ACTUAL**	**ACTUAL**												**FORECAST**	**Budget Variance**	
	Budget	**Trend**	**Jul-22**	**Aug-22**	**Sep-22**	**Oct-22**	**Nov-22**	**Dec-22**	**Jan-23**	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**	**Accrual**	**Jul-22 - Jun-23**	**Better / (Worse)**	**% Better / (Worse)**
5211 Travel & Conferences	66,164	66,664	-	-	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	-	66,664	(500)	-1%
5311 Dues & Memberships	64,340	67,240	54,927	120	(1,311)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	67,240	(2,900)	-5%
5451 General Insurance	31,498	31,498	13,660	-	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	0	-	-	31,498	-	
5511 Utilities	703,158	703,158	24,476	26,683	59,273	59,273	59,273	59,273	59,273	59,273	59,273	59,273	59,273	59,273	59,273	703,158	0	
5521 Security Services	154,409	212,340	12,384	10,504	18,945	18,945	18,945	18,945	18,945	18,945	18,945	18,945	18,945	18,945	-	212,340	(57,931)	-38%
5531 Housekeeping Services	617,001	657,718	55,908	101,195	58,723	49,752	49,017	49,017	49,017	49,017	49,017	49,017	49,017	49,017	-	657,718	(40,717)	-7%
5599 Other Facility Operations & Utilities	372,738	372,738	17,224	12,321	34,319	34,319	34,319	34,319	34,319	34,319	34,319	34,319	34,319	34,319	-	372,738	-	
5611 School Rent - Private Facility	1,515,736	1,515,736	176,529	88,396	90,248	117,704	208,924	138,989	138,989	138,989	138,989	138,989	138,989	-	-	1,515,736	-	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	66,448	73,648	-	6,437	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	-	73,648	(7,200)	-11%
5621 Equipment Lease	213,869	231,869	25,293	11,038	19,554	19,554	19,554	19,554	19,554	19,554	19,554	19,554	19,554	19,554	-	231,869	(18,000)	-8%
5631 Vendor Repairs	378,575	428,175	30,497	31,308	40,344	36,225	36,225	36,225	36,225	36,225	36,225	36,225	36,225	36,225	-	428,175	(49,600)	-13%
5812 Field Trips & Pupil Transportation	158,630	137,290	317	10,315	12,660	12,666	12,666	12,666	12,666	12,666	12,666	12,666	12,666	12,666	-	137,290	21,340	13%
5821 Legal	22,000	22,000	434	1,989	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	23,989	(1,989)	-9%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	45,000	49,800	-	3,927	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	-	49,800	(4,800)	-11%
5841 Contracted Substitute Teachers	34,880	205,384	897	49,372	62,049	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	205,384	(170,504)	-489%
5842 Special Education Services	1,793,451	1,912,619	23,671	39,864	202,721	164,636	164,636	164,636	164,636	164,636	164,636	164,636	164,636	164,636	164,636	1,912,619	(119,168)	-7%
5843 Non Public School	166,547	246,547	-	-	24,655	24,655	24,655	24,655	24,655	24,655	24,655	24,655	24,655	24,655	-	246,547	(80,000)	-48%
5844 After School Services	813,931	813,931	-	77,323	73,661	73,661	73,661	73,661	73,661	73,661	73,661	73,661	73,661	73,661	-	813,931	0	0%
5849 Other Student Instructional Services	1,486,413	1,541,433	-	8,500	153,293	153,293	153,293	153,293	153,293	153,293	153,293	153,293	153,293	153,293	-	1,541,433	(55,020)	-4%
5852 Professional Development	252,673	257,560	27,588	12,894	21,708	21,708	21,708	21,708	21,708	21,708	21,708	21,708	21,708	21,708	-	257,560	(4,887)	-2%
5854 Nursing & Medical (Non-IEP)	24,758	24,758	-	-	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	-	24,758	0	
5859 All Other Consultants & Services	716,172	831,169	21,119	24,957	163,132	69,107	69,107	69,107	69,107	69,107	69,107	69,107	69,107	69,107	-	831,169	(114,997)	-16%
5861 Non Instructional Software	500,140	499,532	257,028	61,255	18,125	18,125	18,125	18,125	18,125	18,125	18,125	18,125	18,125	18,125	-	499,532	608	0%
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5871 District Oversight Fees	393,004	387,346	19,393	38,789	32,916	32,916	32,916	32,916	32,916	32,916	32,916	32,916	32,916	32,916	-	387,346	5,657	1%
5872 Special Education Fees (SELPA)	618,892	680,630	38,776	77,554	54,450	54,450	54,450	54,450	54,450	97,349	48,675	48,675	48,675	48,675	-	680,630	(61,737)	-10%
5881 Intra-Agency Fees	5,770,336	5,804,386	-	-	580,439	580,439	580,439	580,439	580,439	580,439	580,439	580,439	580,439	580,439	-	5,804,386	(34,050)	-1%
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	1,751	-	-	-	-	-	-	-	-	-	-	-	1,751	(1,751)	100%
5899 All Other Expenses	86,318	86,318	404	1,231	8,468	8,468	8,468	8,468	8,468	8,468	8,468	8,468	8,468	8,468	-	86,318	(0)	
5911 Office Phone	70,596	70,596	4,433	5,638	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	-	70,596	0	
5913 Mobile Phone	17,520	17,520	711	-	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	-	17,520	-	
5921 Internet	88,785	88,785	6,545	-	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	-	88,785	0	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	18,550	18,550	-	1,816	1,673	1,673	1,673	1,673	1,673	1,673	1,673	1,673	1,673	1,673	-	18,550	-	
5999 Other Communications	479	479	186	253	228	228	228	228	228	228	228	228	228	228	-	2,721	(2,243)	-468%
Total 5000 · Operating Services	**17,263,011**	**18,057,416**	**812,400**	**705,431**	**1,770,873**	**1,603,204**	**1,693,689**	**1,623,754**	**1,623,754**	**1,666,653**	**1,617,978**	**1,617,978**	**1,615,748**	**1,476,759**	**235,176**	**18,063,398**	(800,388)	-5%
6000 · Capital Outlay																		
6901 Depreciation Expense	1,386,922	1,406,932	104,968	105,275	110,237	110,977	114,460	121,575	121,374	121,323	121,267	121,694	121,670	121,670	-	1,396,490	(9,568)	-1%
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 · Capital Outlay	**1,386,922**	**1,406,932**	**104,968**	**105,275**	**110,237**	**110,977**	**114,460**	**121,575**	**121,374**	**121,323**	**121,267**	**121,694**	**121,670**	**121,670**	**-**	**1,396,490**	(9,568)	-1%
7000 · Other Outgo																		
7438 Interest Expense	202,768	202,768	-	-	102,371	-	-	-	-	-	100,397	-	-	-	-	202,768	-	
Total 7000 · Other Outgo	**202,768**	**202,768**	**-**	**-**	**102,371**	**-**	**-**	**-**	**-**	**-**	**100,397**	**-**	**-**	**-**	**-**	**202,768**	-	
TOTAL EXPENSE	**53,410,733**	**55,734,894**	**2,255,287**	**3,515,977**	**5,421,569**	**4,902,516**	**4,852,639**	**4,882,318**	**4,846,264**	**4,876,788**	**5,151,678**	**4,793,730**	**4,937,845**	**4,624,096**	**579,544**	**55,640,249**	(2,229,516)	-4%
NET INCOME	**389,629**	**6,925**	**3,734,520**	**(222,109)**	**(2,336,382)**	**(587,196)**	**260,607**	**(1,506,757)**	**209,012**	**(472,555)**	**(1,692,152)**	**4,820,284**	**(1,412,116)**	**(3,460,087)**	**2,771,000**	**106,069**	(283,560)	-73%
Operating Income	**1,776,551**															**1,502,559**		
EBITDA	**1,979,319**															**1,705,328**		
Beginning Cash Balance		16,938,485	16,938,485	16,852,191	17,426,405	14,289,290	13,629,837	12,294,433	10,352,462	12,096,711	11,724,117	9,953,933	15,823,811	17,494,366	14,605,749	16,938,485		
Cash Flow from Operating Activities																		
Net Income		6,925	3,734,520	(222,109)	(2,336,382)	(587,196)	260,607	(1,506,757)	209,012	(472,555)	(1,692,152)	4,820,284	(1,412,116)	(3,460,087)	2,771,000	106,069		
Change in Accounts Receivable		-																
Prior Year Accounts Receivable		5,701,519	409,125	939,168	362,202	34,927	-	155,073	1,302,902	-	-	1,050,900	2,961,001	-	-	7,215,297		

Camino Nuevo Charter Academy
2022-23 Cash Flow Forecast
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Actuals as of 8/31/2022

		# of months remaining in FY	12	11	10	9	8	7	6	5	4	3	2	1					
State Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1					
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1					
	2022-23	**2022-23**	**ACTUAL**	**ACTUAL**												**FORECAST**	**Budget Variance**	
	Budget	**Trend**	**Jul-22**	**Aug-22**	**Sep-22**	**Oct-22**	**Nov-22**	**Dec-22**	**Jan-23**	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**	**Accrual**	**Jul-22 - Jun-23**	**Better / (Worse)**	**% Better / (Worse)**
Current Year Accounts Receivable		(7,221,486)	-	-	-	-	-	-	-	-	-	-	-	-	(7,221,486)	(7,221,486)		
Change in Due from		-	(144,271)	14,773	-	-	-	-	125,044	-	-	-	-	-	-	(4,454)		
Change in Accounts Payable		(53,842)	(85,046)	(605,860)	(665,211)	-	-	-	-	-	-	-	-	722,731	579,544	(53,842)		
Change in Due to		1,738,304	(27,752)	13,039	(410,635)	(109,768)	(1,279,216)	(282,861)	(14,083)	(21,361)	-	-	-	-	3,870,942	1,738,304		
Change in Accrued Vacation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities		141,103	(315,478)	456,581	-	-	-	-	-	-	-	-	-	-	-	141,103		
Change in Prepaid Expenditures		(25,286)	247,658	(13)	-	-	-	-	-	-	-	-	-	(272,932)	-	(25,286)		
Change in Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue		(3,949,578)	(3,949,578)	-	-	-	-	-	-	-	-	-	-	-	-	(3,949,578)		
Change in Other Long Term Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Other Long Term Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense		1,396,490	104,968	105,275	110,237	110,977	114,460	121,575	121,374	121,323	121,267	121,694	121,670	121,670	-	1,396,490		
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital Expenditures		(1,278,729)	(60,440)	(126,640)	-	(108,393)	(431,256)	(429,000)	-	-	-	(123,000)	-	-	-	(1,278,729)		
Cash Flow from Financing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-			
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans		-	-	-	(197,326)	-	-	-	-	-	(199,299)	-	-	-	-	(396,625)		
Ending Cash Balance		**13,393,906**	**16,852,191**	**17,426,405**	**14,289,290**	**13,629,837**	**12,294,433**	**10,352,462**	**12,096,711**	**11,724,117**	**9,953,933**	**15,823,811**	**17,494,366**	**14,605,749**	**14,605,749**	**14,605,749**		