

Camino Nuevo Charter Academy - Financial Dashboard (September 2022)

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Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

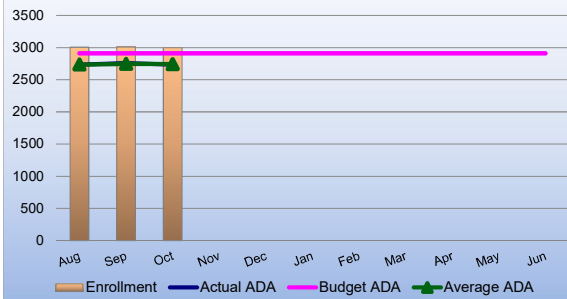


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment as of Month 3 was under budget by 100 students, 11 lower than prior month. ADA % through Month 3 was 91.3% 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 a P2 ADA rate of 92% overall due to this.

Net income is projected to be at \$576K.

Cash remains strong across all entities and is projected to be at \$15.4MM as of 06/30/2023. This represents a 28.6% cash reserve.

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Average Daily Attendance Analysis

Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,997	3,030	3,130	(100)	0	4,942
ADA %	91.3%	92.0%	93.0%	-1.0%	#DIV/0!	90.4%
Average ADA	2,742.57	2,768.53	2,910.90	(142.37)	0.00	4,468.34

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LCFF Supplemental & Concentration Grant Factors

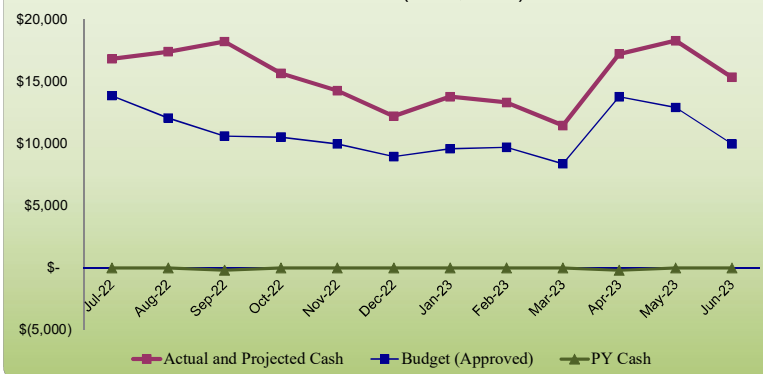
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	93.6%	0.0%	93.6%
3-Year Average %	94.0%	94.0%	0.0%	95.1%
District UPP C. Grant Cap	85.6%	85.6%	0.0%	85.6%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 09/30/22	FY 22-23 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 21-22	FY 20-21
Local Control Funding Formula	38,550,360	39,300,354	(749,995)	38,734,616	(184,256)	7,900,231	6,297,200	1,603,031	35,808,573	33,411,308
Federal Revenue	9,127,224	8,059,600	1,067,623	8,669,284	457,940	1,477,174	190,769	1,286,405	10,868,693	8,544,443
State Revenue	5,390,315	3,890,423	1,499,891	5,316,707	73,608	4,178,352	68,150	4,097,827	4,097,827	2,578,594
Other Local Revenue	2,981,870	2,400,289	581,582	2,843,113	138,757	830,288	557,872	272,416	2,971,632	2,587,536
Grants/Fundraising	182,615	149,695	32,920	182,598	17	106,187	57,977	48,210	390,444	263,396
TOTAL REVENUE	56,232,383	53,800,362	2,432,021	55,746,318	486,065	14,492,231	7,171,968	7,320,263	54,137,169	47,385,276
Total per ADA	20,311	18,482	1,829	20,136	176				12,116	15,936
w/o Grants/Fundraising	20,245	18,431	1,814	20,070	176				12,028	15,847
Certificated Salaries	16,617,319	16,771,049	153,730	16,722,342	105,023	3,193,556	3,324,472	130,916	16,070,067	12,866,595
Classified Salaries	7,396,973	6,940,217	(456,756)	7,471,719	74,747	1,443,966	1,463,833	19,867	6,291,816	3,627,635
Benefits	8,308,819	8,124,172	(184,646)	8,334,931	26,113	1,633,332	1,968,256	334,924	6,650,987	4,779,613
Student Supplies	3,469,136	2,722,594	(746,542)	3,448,546	(20,590)	802,500	815,350	12,850	4,615,770	5,238,611
Operating Expenses	18,268,841	17,263,011	(1,005,830)	18,063,398	(205,442)	2,914,705	4,404,397	1,489,692	19,409,944	13,715,921
Other	1,595,591	1,589,690	(5,900)	1,599,259	3,668	419,183	434,460	15,276	1,420,923	1,299,959
TOTAL EXPENSES	55,656,678	53,410,733	(2,245,945)	55,640,196	(16,482)	10,407,242	12,410,768	2,003,526	54,459,506	41,528,335
Total per ADA	20,103	18,349	(1,755)	20,097	6				12,188	13,966
NET INCOME / (LOSS)	575,705	389,629	186,076	106,122	469,583	4,084,989	(5,238,800)	9,323,789	(322,337)	5,856,942
OPERATING INCOME	1,968,528	1,776,551	191,977	1,502,612	465,915	4,401,802	(4,906,711)	9,308,513	888,003	6,938,656
EBITDA	2,171,296	1,979,319	191,977	1,705,380	465,915	4,504,173	(4,804,340)	9,308,513	1,098,586	7,156,901

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Cash Balance (in \$1,000's)



Year-End Cash Balance		
Projected	Budget	Variance
15,358,441	9,984,735	5,373,706

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Balance Sheet	6/30/2022	8/31/2022	9/30/2022	6/30/2023 FC
Assets				
Cash, Operating	16,938,485	17,426,405	18,243,160	15,358,441
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	5,867,004	4,772,529	7,298,946
Due From Others	178,871	308,369	360,286	185,208
Other Assets	264,447	16,802	16,802	289,733
Net Fixed Assets	39,675,160	39,651,997	39,646,030	39,661,669
Total Assets	64,272,260	63,270,577	63,038,807	62,793,996
Liabilities				
A/P & Payroll	2,361,220	1,811,417	1,263,146	2,400,857
Due to Others	2,132,638	2,117,924	2,059,173	4,385,234
Deferred Revenue	4,090,883	141,305	141,305	141,305
Other Liabilities	0	0	0	0
Total Debt	10,237,071	10,237,071	10,039,745	9,840,445
Total Liabilities	18,821,811	14,307,717	13,503,369	16,767,842
Equity				
Beginning Fund Bal.	45,772,786	45,450,449	45,450,449	45,450,449
Net Income/(Loss)	(322,337)	3,512,411	4,084,989	575,705
Total Equity	45,450,449	48,962,860	49,535,438	46,026,154
Total Liabilities & Equity	64,272,260	63,270,577	63,038,807	62,793,996
Available Line of Credit				
Days Cash on Hand	116	117	123	103
Cash Reserve %	31.8%	32.1%	33.6%	28.3%



Camino Nuevo Charter Academy Financial Analysis September 2022

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$576K in FY22-23 compared to \$390K in the board approved budget. Reasons for this positive \$186K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of September 30, 2022, the school's cash balance was \$18.24M. By June 30, 2023, the school's cash balance is projected to be \$15.36M, which represents a 28% reserve.

As of September 30, 2022, the Accounts Receivable balance was \$4.77M, down from \$5.87M in the previous month, due to the receipt of revenue earned in FY21-22.

As of September 30, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$1.26M, compared to \$1.81M in the prior month.

As of September 30, 2022, CNCA had a debt balance of \$10.04M compared to \$10.24M in the prior month. An additional \$199K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY22-23 is projected to be \$56.23M, which is \$2.43M or 4.5% over budgeted revenue of \$53.80M.

LCFF Sources: There is a \$6.77M increase in Local Control Funding Sources. This is due to the final state budget reflecting a 13.26% COLA instead of the 6.86% budgeted. Increase in funds is offset by reduced enrollment and ADA percentage.

Object Code 8181: There is a \$130K decrease in Special Education (IDEA) funds due to reduced rates and reduced ADA.

Object Code 8221: There is a \$399K increase in Federal nutrition funds based on projected participation rates. This is offset by increased nutrition costs (Object 4711).

Object Code 8299: There is a \$767K increase in Other Federal revenue due to additional ESSER funds being used.

Object Code 8520: There is a \$265K increase in State nutrition funds based on projected participation rates. This is offset by increased nutrition costs (Object 4711).

Object Code 8550: There is a \$284K decrease in Mandate Block grant funds. This is due to Cisneros' budget being approved with one-time discretionary grant funds that were not approved by the State as discretionary.

Object Code 8595: There is a \$170K increase in Expanded Learning Opportunity Program funds due to additional expenses being added to the budget for the program.

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



Object Code 8599: There is a \$1.36M increase in Other State revenue due to Hold Harmless funds received for CNCA#2, CNCA#3, and CNCA#4.

Object Code 8792: There is a \$423K increase in State Special Education revenue based on increased rates.

Object Code 8999: There is a \$134K increase in Prior Year Revenues based on final FY21-22 Lottery rates.

Expenses

Total expenses for FY22-23 are projected to be \$55.66M, which is \$2.25M or 4.2% over budgeted expenditures of \$53.41M.

Object Code 1175: Teacher Stipend expense is \$129K over budget due to payments for the summer school program.

Object Code 1215: Psychologist salary expense is \$117K under budget based on staffing changes and one position being transferred to Object 1299.

Object Code 2300: Classified Administrator salary expense is \$152K over budget due to sites adding SPED Compliance coordinators.

Object Code 4111: Core Curricula materials expense is \$233K over budget largely due to curricula materials purchased for the after school program. This is funded with ELOP funds.

Object Code 4711: Nutrition program expense is \$484K over budget due to increased projected participation. This is offset by increased revenue as noted above.

Object Code 5841: Substitute teacher expense is \$270K over budget.

Object Code 5842: Special Education service expense is \$203K over budget due to SPED substitute staff being obtained to cover vacancies or staff being absent.

Object Code 5843: Non Public School expense is \$80K over budget due to Kayne Siart needing this service for one of their students.

Object Code 5859: All other consultant expense is \$139K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent.

ADA

Budgeted P2 ADA is 2910.90 based on enrollment of 3130 and a 93.0% attendance rate.

Forecast P2 ADA is 2768.53 based on enrollment of 3030 and a 92.0% attendance rate.

Actual ADA through Month 3 is 2742.57 with ending enrollment of 2997 and a 91.3% attendance rate.

In Month 3, ADA was 2733.13 with a 91.0% attendance rate.

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

		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	671	462	467	270	269	732	736	587	534	508	486	-	-	3,130	3,030
	ADA	563.58	563.05	648.21	597.36	429.66	429.00	251.10	248.07	680.76	677.07	545.91	493.52	472.44	437.53	-	-	2,910.90	2,768.53
	ADA %	93%	93%	93%	90%	93%	92%	93%	93%	93%	92%	93%	92%	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	4,740,617	4,886,324	4,838,840	3,406,938	3,661,289	1,816,868	1,933,230	5,223,806	5,594,519	4,099,184	3,993,894	5,682,825	5,439,190	-	-	24,304,257	24,607,059
8012 Education Protection Account		1,362,632	1,228,651	1,572,072	1,307,529	1,034,323	932,067	604,475	538,969	1,638,798	1,471,036	1,321,580	1,078,290	94,488	87,506	-	-	5,989,569	5,173,012
8019 Local Control Funding Formula - Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes		1,743,756	1,783,658	2,005,607	1,892,347	1,329,398	1,359,008	776,921	785,849	2,106,319	2,144,856	1,689,084	1,563,397	1,461,762	1,386,029	-	-	9,006,528	8,770,288
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources		7,518,504	7,752,925	8,464,003	8,038,717	5,770,659	5,952,363	3,198,264	3,258,048	8,968,923	9,210,411	7,109,848	6,635,581	7,239,076	6,912,725	-	-	39,300,354	38,550,360
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		156,377	137,733	179,859	146,126	119,218	104,942	69,673	60,683	188,890	165,625	151,474	120,725	131,088	107,029	-	-	807,687	677,238
8221 Child Nutrition - Federal		337,888	391,994	194,144	454,308	203,735	240,867	89,765	104,322	293,501	345,189	242,012	255,710	159,194	178,722	-	-	1,226,739	1,625,922
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	1,337,628	753,907	1,072,895	321,209	267,033	363,433	369,188	684,643	636,221	806,037	975,708	669,581	974,625	-	-	4,230,357	4,997,076
Total 8100-8299 · Other Federal Income		2,211,099	2,281,194	1,487,529	2,038,521	940,894	905,413	684,783	702,795	1,625,676	1,608,208	1,529,899	1,688,446	1,205,397	1,510,855	-	-	8,059,600	9,127,224
8300-8599 · Other State Revenue																			
8520 Child Nutrition - State		25,144	90,038	12,865	91,548	14,227	51,753	6,310	22,624	20,537	74,377	17,841	58,409	11,037	37,999	-	-	87,425	352,371
8550 Mandate Block Grant		8,664	9,232	3,820	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	95,623	105,658	101,828	70,035	73,154	40,929	42,260	110,964	115,415	88,983	84,029	77,008	74,990	-	-	474,477	471,886
8562 State Lottery - Prop 20		36,633	37,687	42,134	40,132	27,928	28,831	16,322	16,656	44,249	45,487	35,484	33,117	30,709	29,555	-	-	189,209	185,979
8560 Lottery Revenue		128,496	133,310	147,792	141,961	97,962	101,986	57,251	58,916	155,213	160,902	124,467	117,147	107,716	104,545	-	-	663,685	657,865
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	92,316	126,737	154,911	59,272	114,877	-	27,724	59,272	142,601	113,404	138,805	-	-	-	-	358,685	528,633
8599 State Revenue - Other		51,209	90,092	97,017	247,235	90,192	618,560	50,401	295,183	140,594	913,744	82,798	499,027	346,356	322,963	-	-	717,973	2,073,061
Total 8300-8599 · Other State Income		923,402	1,065,606	598,014	849,921	471,405	1,097,339	249,139	539,875	720,544	1,637,213	839,155	1,026,478	809,308	811,096	-	-	3,890,423	5,390,315
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		-	417	-	4	-	708	-	1	-	709	-	3,383	-	3	-	-	-	4,515
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		-	3,071	-	3,751	-	2,569	-	1,456	-	4,025	-	3,391	-	3,762	-	-	-	18,000
8699 All Other Local Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education		442,743	551,068	509,227	584,648	337,537	419,871	197,262	242,791	534,798	662,662	428,861	483,018	371,144	428,219	-	-	2,286,774	2,709,616

	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	612,274	591,003	673,022	376,497	463,200	223,219	271,173	599,716	734,373	474,630	537,609	413,291	473,414	-	-	2,549,984	3,030,692
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	19,072	-	32,408	-	28,887	-	14,418	-	43,305	-	32,516	-	6,493	-	-	-	133,793
Total Prior Year Adjustments	-	19,072	-	32,408	-	28,887	-	14,418	-	43,305	-	32,516	-	6,493	-	-	-	133,793
TOTAL INCOME	11,124,349	11,731,071	11,140,549	11,632,588	7,559,455	8,447,202	4,355,405	4,786,309	11,914,860	13,233,511	9,953,532	9,920,630	9,667,072	9,714,582	-	-	53,800,362	56,232,383
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	2,021,826	2,645,166	2,463,938	1,627,251	1,672,066	895,178	905,560	2,522,429	2,577,626	2,329,682	2,291,500	2,134,879	2,113,287	-	-	11,758,566	11,468,176
1120 Teachers' Hourly	-	-	-	-	-	-	52,640	-	52,640	-	-	-	-	-	-	-	52,640	-
1170 Teachers' Salaries - Substitute	59,280	65,309	61,050	93,171	44,400	36,268	25,900	21,610	70,300	57,877	64,750	64,289	56,000	102,110	-	-	311,380	382,756
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	113,487	79,950	101,872	37,750	63,881	22,500	33,535	60,250	97,416	70,400	108,656	184,960	181,307	-	-	473,400	602,737
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	52,924	87,710	60,873	56,332	39,652	33,650	23,583	89,982	63,235	73,157	51,263	62,915	44,145	-	-	389,290	272,441
1299 Certificated Pupil Support - Other	111,797	209,690	211,011	143,641	132,561	93,512	49,810	55,647	182,372	149,159	108,292	120,964	93,130	104,172	-	-	706,601	727,626
1300 Certificated Supervisors' & Administrators' Salaries	510,826	550,126	522,777	572,214	460,275	481,875	322,414	305,697	782,689	787,572	521,497	591,518	741,382	662,152	-	-	3,079,172	3,163,582
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	2,961,678	3,013,362	3,607,664	3,435,709	2,358,570	2,387,254	1,402,092	1,345,631	3,760,662	3,732,885	3,167,778	3,228,190	3,273,267	3,207,172	-	-	16,771,049	16,617,319
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	667,767	480,327	553,891	376,635	413,590	135,924	127,977	512,559	541,566	704,248	701,108	307,815	353,885	-	-	2,650,258	2,818,217
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	236,533	75,952	69,696	38,352	40,063	-	37,799	38,352	77,862	-	-	-	-	-	-	335,392	384,092
2200 Classified Support Salaries	177,415	204,194	142,354	135,976	106,129	111,857	78,235	81,805	184,364	193,662	117,274	112,371	98,006	96,958	-	-	719,412	743,161
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	81,891	-	56,283	-	22,370	-	78,653	-	-	57,420	48,489	-	-	57,420	209,033
2400 Classified Office Staff Salaries	221,323	223,754	225,512	221,528	218,536	221,074	150,450	149,234	368,986	370,308	207,371	206,148	226,777	249,216	-	-	1,249,969	1,270,954
2900 Other Classified Salaries	405,213	381,523	342,257	367,521	292,425	300,941	182,899	186,571	475,323	487,512	391,840	407,463	313,133	327,497	-	-	1,927,767	1,971,517
Total 2000 · Classified Salaries	1,670,348	1,713,772	1,266,401	1,430,504	1,032,076	1,143,808	547,508	605,755	1,579,584	1,749,563	1,420,733	1,427,090	1,003,151	1,076,044	-	-	6,940,217	7,396,973
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	572,763	689,064	659,850	450,487	458,461	267,800	260,742	718,286	719,203	605,046	613,665	625,194	615,327	-	-	3,203,270	3,180,808
3212 PERS - Public Employee Retirement System	423,767	441,116	321,286	360,683	261,838	286,818	138,903	148,503	400,740	435,321	360,440	362,117	254,499	272,561	-	-	1,760,733	1,871,798
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	107,518	78,517	88,164	63,989	70,375	33,945	36,402	97,934	106,777	88,085	88,704	62,195	67,539	-	-	430,293	458,701
3331 MED - Medicare	67,164	68,522	70,674	70,504	49,164	51,178	28,269	28,274	77,434	79,452	66,533	67,398	62,008	62,563	-	-	343,813	348,438
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	23,622	24,370	24,305	16,953	17,643	9,748	9,747	26,701	27,390	22,943	23,235	21,382	21,600	-	-	118,556	120,151
3601 Workers' Compensation Insurance	48,671	58,583	50,767	61,645	38,538	42,883	22,019	24,658	60,557	67,541	50,459	58,033	52,862	54,086	-	-	263,316	299,888
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 · Employee Benefits	1,636,099	1,672,993	1,666,655	1,711,822	1,189,873	1,259,256	655,224	664,656	1,845,097	1,923,912	1,542,279	1,562,485	1,434,043	1,437,606	-	-	8,124,172	8,308,819
4000 · Supplies																		
4111 Core Curricula Materials	10,567	65,646	39,993	62,076	1,071	81,344	10,901	44,451	11,972	125,795	22,095	63,471	20,200	20,776	-	-	104,827	337,764
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	28,743	81,001	63,304	66,390	51,870	84,890	104,520	-	-	394,648	343,153
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	10,200	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	2,132	5,000	8,000	1,500	2,132	-	3,321	1,500	5,453	1,000	2,132	7,500	7,500	-	-	17,800	25,218
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	-	-	-	-	-	2,556	-	2,556	-	2,556	-	-	-	-	-	-	-	2,556
4399 All Other Supplies	12,286	13,068	17,091	17,013	5,000	6,985	8,560	8,557	13,560	15,542	15,261	15,102	45,024	39,958	-	-	103,222	100,683
4390 Other Supplies	28,186	43,500	37,291	37,713	22,950	40,923	21,360	33,978	44,310	74,901	30,803	34,976	74,124	68,208	-	-	214,714	259,298
4411 Non Capitalized Equipment	69,950	71,950	22,010	29,120	65,750	18,121	18,921	83,871	84,671	84,671	30,274	30,274	54,099	65,636	-	-	260,204	281,651
4711 Nutrition Program Food & Supplies	407,477	498,715	269,447	526,791	262,374	322,629	126,078	153,807	388,452	476,436	303,290	323,132	204,984	232,147	-	-	1,573,650	2,057,220
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	606,239	763,165	494,100	760,855	421,531	576,031	234,975	299,475	656,506	875,506	490,453	541,323	475,296	528,287	-	-	2,722,594	3,469,136
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	13,192	6,648	8,135	5,966	5,954	12,614	14,089	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	160,800	117,667	146,384	112,970	112,970	-	12,000	112,970	124,970	150,810	150,810	98,076	98,076	-	-	617,001	681,040
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	59,975	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	29,100	27,200	7,600	21,330	21,405	17,400	17,400	38,730	38,805	-	600	69,300	64,500	-	-	158,630	140,605
5821 Legal	3,000	3,000	-	-	-	547	-	547	-	1,095	19,000	19,000	-	2,537	-	-	22,000	25,631
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	-	26,600	7,500	83,600	-	73,741	3,480	29,480	3,480	103,221	15,660	48,201	8,240	43,346	-	-	34,880	304,968
5842 Special Education Services	427,274	427,274	450,352	473,732	231,500	255,969	145,375	225,162	376,875	481,131	273,750	340,171	265,200	274,404	-	-	1,996,451	1,996,712
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	138,285	123,944	252,661	51,096	51,764	175,041	304,426	154,459	136,126	134,063	139,664	-	-	716,172	855,010
5861 Non Instructional Software	87,809	87,799	109,220	109,142	75,183	75,183	46,269	46,266	121,452	121,449	90,873	90,608	90,785	90,477	-	-	500,140	499,476
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	75,185	77,529	84,640	80,387	57,707	59,524	31,983	32,580	89,689	92,104	71,098	66,356	72,391	69,127	-	-	393,004	385,504
5872 Special Education Fees (SELPA)	119,824	137,760	137,817	146,155	91,351	104,963	53,387	60,695	144,738	165,657	116,067	120,749	100,446	107,050	-	-	618,892	677,371
5881 Intra-Agency Fees	1,156,944	1,215,160	1,205,885	1,203,912	843,428	884,587	468,383	485,958	1,311,811	1,370,545	1,065,422	985,969	1,030,274	1,003,539	-	-	5,770,336	5,779,124
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	-	524	-	603	479	479	-	234	479	712	-	507	-	439	-	-	479	2,785
Total 5000 · Operating Services	3,980,384	4,218,536	3,175,993	3,421,352	2,326,752	2,628,377	1,387,020	1,572,039	3,713,771	4,200,415	3,142,497	3,146,875	3,250,366	3,281,662	-	-	17,263,011	18,268,841
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	175,362	660,626	666,757	123,799	130,490	90,179	86,259	213,978	216,749	163,433	159,238	179,870	174,716	-	-	1,386,922	1,392,823
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	169,016	175,362	660,626	666,757	123,799	130,490	90,179	86,259	213,978	216,749	163,433	159,238	179,870	174,716	-	-	1,386,922	1,392,823
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	11,557,190	11,074,207	11,629,768	7,452,600	8,125,216	4,316,997	4,573,816	11,769,598	12,699,032	9,927,172	10,065,201	9,615,992	9,705,487	-	-	53,410,733	55,656,678
NET INCOME	100,584	173,881	66,341	2,820	106,855	321,987	38,407	212,493	145,262	534,480	26,361	(144,571)	51,081	9,096	-	-	389,629	575,705
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	173,881	66,341	2,820	106,855	321,987	38,407	212,493	145,262	534,480	26,361	(144,571)	51,081	9,096	-	-	389,629	575,705
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)	(1,761,505)	(1,469,622)	(1,406,870)	(1,048,451)	(1,075,929)	(710,192)	(649,062)	(1,758,643)	(1,724,991)	(1,283,280)	(1,270,697)	(1,343,448)	(1,134,884)	-	-	(7,912,158)	(7,298,946)
Change in Due from	-	(1,699)	-	-	-	-	-	-	-	-	-	(113)	-	(4,342)	-	(183)	-	(6,337)
Change in Accounts Payable	(7,786)	(11,153)	(7,043)	(13,111)	(9,350)	(15,804)	(742)	6,731	(10,092)	(9,074)	(10,473)	(14,895)	(4,888)	(7,986)	(6,249)	(2,969)	(46,531)	(59,188)

	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)	958,946	(719,273)	711,565	(279,222)	671,953	(150,962)	341,817	(430,184)	1,013,770	(469,269)	375,642	(50,034)	366,515	-	(1,173,841)	(2,046,351)	2,252,597
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	52,965	-	13,068	-	21,846	-	3,471	-	25,316	-	17,725	-	(20,586)	-	10,336	-	98,825
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	175,362	660,626	666,757	123,799	130,490	90,179	86,259	213,978	216,749	163,433	159,238	179,870	174,716	-	-	1,386,922	1,392,823
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(364,676)	(286,500)	(436,278)	(327,500)	(272,678)	(129,000)	(138,298)	(456,500)	(410,976)	(262,500)	(65,128)	(50,000)	(102,274)	-	-	(1,193,500)	(1,379,331)
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	3,597,646	1,071,084	1,990,437	1,663,784	2,745,729	1,933,812	2,493,861	3,597,596	5,239,590	1,371,704	2,060,350	1,600,812	2,451,226	78,876	19,192	9,984,735	15,358,441

Actuals as of 9/30/2022																									
		# 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-1		P-1		P-1		P-1		P-1	
District Schedule:		P-2		P-2		P-2		P-2		P-2		P-2		P-1		P-1		P-1		P-1		P-1		P-1	
		2022-23	2022-23	ACTUAL		ACTUAL		ACTUAL																	
		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	FORECAST		Budget Variance						
																	Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)						
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	3030														3030	(100)	-3%						
Unduplicated Pupil Percentage		1	80%														94%	0	16%						
ADA		2,910.90	2768.53														2,768.53	(142)							
ADA Rate																									
Income																									
8011-8098 - Local Control Funding Formula Sources																									
8011 Local Control Funding Formula		24,304,257	24,607,059	1,109,061	1,109,061	1,996,308	2,102,227	2,102,227	2,102,227	2,102,227	2,314,022	2,314,022	2,314,022	2,314,022	-	2,727,632	24,607,059	302,803	1%						
8012 Education Protection Account		5,989,569	5,173,012	-	-	1,510,267	-	-	-	1,223,113	-	-	1,120,622	-	-	1,319,011	5,173,012	(816,557)	-14%						
8019 Local Control Funding Formula - Prior Year			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
8096 In Lieu of Property Taxes		9,006,528	8,770,288	502,047	1,004,092	669,395	670,150	670,150	670,150	670,150	1,284,877	642,438	642,438	642,438	642,438	59,524	8,770,288	(236,241)	-3%						
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Total 8011-8098 - Local Control Funding Formula Sources		31,781,850	38,550,360	1,611,108	2,113,153	4,175,970	2,772,377	2,772,377	2,772,377	3,995,490	3,598,899	2,956,460	4,077,082	2,956,460	642,438	4,106,167	38,550,360	6,768,509	21%						
8100-8299 - Federal Revenue																									
8181 Special Education - Federal (IDEA)		807,687	677,238	38,767	77,536	51,691	51,749	51,749	51,749	51,749	99,218	49,609	49,609	49,609	49,609	4,596	677,238	(130,450)	-16%						
8221 Child Nutrition - Federal		1,226,739	1,625,922	-	-	-	-	158,198	184,564	140,620	140,620	105,465	140,620	158,198	193,353	404,283	1,625,922	399,184	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	4,997,076	790,000	513,956	5,224	-	-	-	-	-	-	3,747,807	-	-	(59,911)	4,997,076	766,720	18%						
Total 8100-8299 - Other Federal Income		5,848,502	9,127,224	828,767	591,492	56,915	51,749	209,947	236,313	649,116	239,838	155,074	4,394,783	207,807	242,962	1,262,463	9,127,224	3,278,722	56%						
8300-8599 - Other State Revenue																									
8520 Child Nutrition - State		87,425	352,371	-	-	-	-	34,285	39,999	30,475	30,475	22,857	30,475	34,285	41,904	87,617	352,371	264,947	303%						
8550 Mandate Block Grant		347,217	62,947	-	-	-	-	-	62,947	-	-	-	-	-	-	-	62,947	(284,270)	-82%						
8561 State Lottery - Non Prop 20		474,477	471,886	-	-	-	-	-	-	117,972	-	-	117,972	-	-	235,943	471,886	(2,591)	-1%						
8562 State Lottery - Prop 20		189,209	185,979	-	-	-	-	-	-	-	-	-	-	-	-	185,979	185,979	(3,230)	-2%						
8560 Lottery Revenue		663,685	657,865	-	-	-	-	-	-	117,972	-	-	117,972	-	-	421,922	657,865	(5,821)	-1%						
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	528,633	-	-	-	47,577	47,577	47,577	47,577	105,727	105,727	105,727	105,727	-	(84,581)	528,633	169,947	47%						
8599 State Revenue - Other		717,973	2,073,061	3,285,679	275,623	617,050	-	1,347,490	-	-	-	-	518,265	-	-	(3,971,045)	2,073,061	1,355,088	189%						
Total 8300-8599 - Other State Income		3,890,423	5,390,315	3,285,679	275,623	617,050	47,577	1,958,407	150,523	196,024	136,202	128,583	975,921	140,011	41,904	(2,563,189)	5,390,315	1,499,891	39%						
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	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	17	-	-	-	-	-	-	-	-	-	-	4,515	4,515	100%						
8696 Other Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
8697 E-Rate		71,028	71,028	259	-	-	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	-	71,028	-							
8698 SELPA Grants		-	18,000	-	-	18,000	-	-	-	-	-	-	-	-	-	-	18,000	18,000							

Actuals as of 9/30/2022

	2022-23	2022-23	ACTUAL	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	-	-	350	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	-	66,664	(500)	-1%
5311 Dues & Memberships	64,340	67,240	54,927	120	530	(204)	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	-	67,240	(2,900)	-5%
5451 General Insurance	31,498	31,498	13,660	-	-	-	-	-	-	-	-	-	8,919	8,919	-	31,498	(0)	-
5511 Utilities	703,158	703,158	24,476	26,683	30,617	62,138	62,138	62,138	62,138	62,138	62,138	62,138	62,138	62,138	62,138	703,158	-	-
5521 Security Services	154,409	212,340	12,384	10,504	5,493	20,440	20,440	20,440	20,440	20,440	20,440	20,440	20,440	20,440	-	212,340	(57,931)	-38%
5531 Housekeeping Services	617,001	681,040	55,908	101,195	74,758	50,562	49,827	49,827	49,827	49,827	49,827	49,827	49,827	49,827	-	681,040	(64,039)	-10%
5599 Other Facility Operations & Utilities	372,738	372,738	17,224	12,321	37,174	34,002	34,002	34,002	34,002	34,002	34,002	34,002	34,002	34,002	-	372,738	(0)	-
5611 School Rent - Private Facility	1,515,736	1,515,736	176,529	88,396	87,756	118,016	209,236	139,301	139,301	139,301	139,301	139,301	139,301	-	-	1,515,736	0	-
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	66,448	73,648	-	6,437	2,285	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	-	73,648	(7,200)	-11%
5621 Equipment Lease	213,869	231,869	25,293	11,038	9,318	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	-	231,869	(18,000)	-8%
5631 Vendor Repairs	378,575	428,175	30,497	31,308	50,893	35,053	35,053	35,053	35,053	35,053	35,053	35,053	35,053	35,053	-	428,175	(49,600)	-13%
5812 Field Trips & Pupil Transportation	158,630	140,605	317	10,315	3,069	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100	-	140,605	18,025	11%
5821 Legal	22,000	22,000	434	1,989	4,392	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	1,882	25,631	(3,631)	-17%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	45,000	49,800	-	3,927	-	5,097	5,097	5,097	5,097	5,097	5,097	5,097	5,097	5,097	-	49,800	(4,800)	-11%
5841 Contracted Substitute Teachers	34,880	340,968	897	49,372	92,461	74,459	20,962	8,352	8,352	8,352	8,352	8,352	8,352	8,352	8,352	340,968	(270,088)	-774%
5842 Special Education Services	1,793,451	1,996,712	23,671	39,864	311,442	213,149	178,948	153,705	153,705	153,705	153,705	153,705	153,705	153,705	153,705	1,996,712	(203,261)	-11%
5843 Non Public School	166,547	246,547	-	-	934	10,015	29,450	29,450	29,450	29,450	29,450	29,450	29,450	29,450	-	246,547	(80,000)	-48%
5844 After School Services	813,931	813,931	-	77,323	77,323	73,254	73,254	73,254	73,254	73,254	73,254	73,254	73,254	73,254	-	813,931	0	0%
5849 Other Student Instructional Services	1,486,413	1,541,433	-	8,500	359,970	130,329	130,329	130,329	130,329	130,329	130,329	130,329	130,329	130,329	-	1,541,433	(55,020)	-4%
5852 Professional Development	252,673	257,560	27,588	12,894	257,560	21,008	21,008	21,008	21,008	21,008	21,008	21,008	21,008	21,008	-	257,560	(4,887)	-2%
5854 Nursing & Medical (Non-IEP)	24,758	24,758	-	-	3,000	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	-	24,758	0	0%
5859 All Other Consultants & Services	716,172	855,010	21,119	24,957	129,350	86,184	74,175	74,175	74,175	74,175	74,175	74,175	74,175	74,175	-	855,010	(138,838)	-19%
5861 Non Instructional Software	500,140	499,476	257,028	61,255	4,170	19,669	19,669	19,669	19,669	19,669	19,669	19,669	19,669	19,669	-	499,476	664	0%
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	393,004	385,504	19,393	38,789	25,858	33,496	33,496	33,496	33,496	33,496	33,496	33,496	33,496	33,496	-	385,504	7,500	2%
5872 Special Education Fees (SELPA)	618,892	677,371	38,776	77,554	51,704	54,190	54,190	54,190	54,190	97,526	48,763	48,763	48,763	48,763	-	677,371	(58,478)	-9%
5881 Intra-Agency Fees	5,770,336	5,779,124	-	-	-	642,125	642,125	642,125	642,125	642,125	642,125	642,125	642,125	642,125	-	5,779,124	(8,788)	0%
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	2,517	9,129	9,129	9,129	9,129	9,129	9,129	9,129	9,129	9,129	-	86,318	-	-
5911 Office Phone	70,596	70,596	4,433	5,638	1,818	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	-	70,596	(0)	-
5913 Mobile Phone	17,520	17,520	711	-	1,086	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	1,747	-	17,520	(0)	-
5921 Internet	88,785	88,785	6,545	-	-	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	9,138	-	88,785	-	-
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	18,550	18,550	-	1,816	360	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	-	18,550	-	-
5999 Other Communications	479	479	186	253	238	234	234	234	234	234	234	234	234	234	-	2,785	(2,307)	-482%
Total 5000 - Operating Services	17,263,011	18,261,152	812,400	705,431	1,396,874	1,765,245	1,777,146	1,669,357	1,669,357	1,712,694	1,663,931	1,663,931	1,672,849	1,533,549	226,077	18,268,841	(1,005,830)	-6%
6000 - Capital Outlay																		
6901 Depreciation Expense	1,386,922	1,406,932	104,968	105,275	106,570	110,977	114,460	121,575	121,374	121,323	121,267	121,694	121,670	121,670	-	1,392,823	(5,900)	0%
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	1,386,922	1,406,932	104,968	105,275	106,570	110,977	114,460	121,575	121,374	121,323	121,267	121,694	121,670	121,670	-	1,392,823	(5,900)	0%
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	55,995,270	2,255,287	3,515,977	4,635,978	5,109,131	4,956,273	4,947,436	4,912,659	4,943,337	5,218,909	4,859,519	5,039,606	4,691,615	570,951	55,656,678	(2,245,945)	-4%
NET INCOME	389,629	232,598	3,734,520	(222,109)	572,579	(2,015,499)	199,366	(1,571,284)	142,879	(563,567)	(1,772,444)	4,794,616	(1,527,176)	(3,538,935)	2,342,761	575,705	186,076	48%
Operating Income	1,776,551															1,968,528		
EBITDA	1,979,319															2,171,296		
Beginning Cash Balance		16,938,485	16,938,485	16,852,191	17,426,405	18,243,160	15,684,631	14,287,985	12,233,955	13,800,195	13,337,485	11,487,009	17,256,987	18,316,352	15,358,441	16,938,485		
Cash Flow from Operating Activities																		
Net Income		232,598	3,734,520	(222,109)	572,579	(2,015,499)	199,366	(1,571,284)	142,879	(563,567)	(1,772,444)	4,794,616	(1,527,176)	(3,538,935)	2,342,761	575,705		
Change in Accounts Receivable		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prior Year Accounts Receivable		5,701,519	409,125	939,168	1,094,475	34,927	-	155,073	1,140,991	-	-	976,668	2,464,871	-	-	7,215,297		

