

# Camino Nuevo Charter Academy - Financial Dashboard (November 2022)

1

## Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

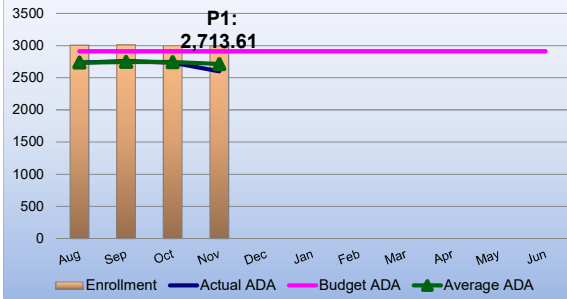


Year-End Cash



2

## ADA & Enrollment



## KEY POINTS

Enrollment as of Month 4 was under budget by 113 students, 13 lower than prior month. ADA % through Month 4 was 90.3% which is trending lower than the budgeted 93%. CNCA is projected to have a P2 ADA rate of 91%.

Net income is projected to be at \$166K.

Cash remains strong across all entities and is projected to be at \$16.5MM as of 06/30/2023. This represents a 30.2% cash reserve.

3

## Average Daily Attendance Analysis

Category	Actual through Month 4	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,995	3,017	3,130	(113)	3,030	4,942
ADA %	90.3%	91.0%	93.0%	-2.0%	91.4%	90.4%
Average ADA	2,713.60	2,720.70	2,910.90	(190.20)	2,768.53	4,468.34

4

## LCFF Supplemental & Concentration Grant Factors

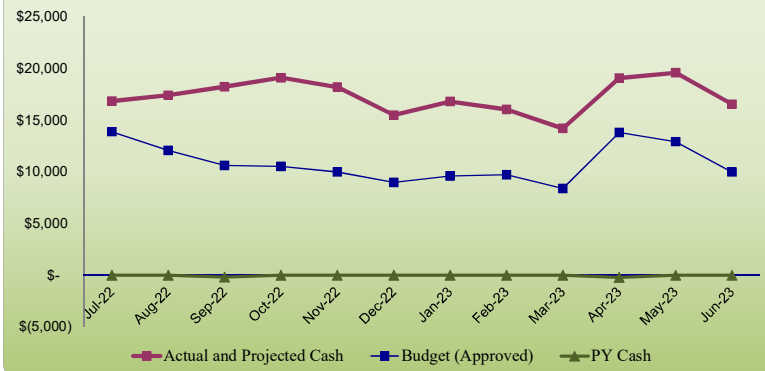
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	93.6%	0.0%	93.6%
3-Year Average %	94.0%	94.0%	0.0%	95.1%
District UPP C. Grant Cap	85.6%	85.6%	0.0%	85.6%

5

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 11/30/22	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	37,886,610	39,300,354	(1,413,744)	38,550,360	(663,750)	13,231,634	12,909,576	322,058	35,808,573	33,411,308
Federal Revenue	9,236,003	8,059,600	1,176,403	9,189,569	46,434	1,850,002	427,523	1,422,479	10,868,693	8,544,443
State Revenue	5,852,825	3,890,423	1,962,402	5,437,409	415,416	7,732,865	1,136,958	6,595,907	4,097,827	2,578,594
Other Local Revenue	3,099,912	2,400,289	699,623	3,016,687	83,225	1,382,090	902,089	480,001	2,971,632	2,587,536
Grants/Fundraising	184,743	149,695	35,048	184,039	704	113,814	77,085	36,730	390,444	263,396
<b>TOTAL REVENUE</b>	<b>56,260,093</b>	<b>53,800,362</b>	<b>2,459,731</b>	<b>56,378,063</b>	<b>(117,970)</b>	<b>24,310,405</b>	<b>15,453,230</b>	<b>8,857,175</b>	<b>54,137,169</b>	<b>47,385,276</b>
Total per ADA	20,679	18,482	2,196	20,722	(43)				12,116	15,936
w/o Grants/Fundraising	20,611	18,431	2,180	20,654	(44)				12,028	15,847
Certificated Salaries	16,332,337	16,771,049	438,712	16,528,717	196,380	5,949,339	6,229,960	280,621	16,070,067	12,866,595
Classified Salaries	7,362,227	6,940,217	(422,010)	7,310,649	(51,578)	2,653,787	2,650,403	(3,383)	6,291,816	3,627,635
Benefits	8,212,147	8,124,172	(87,975)	8,255,987	43,840	2,920,803	3,355,518	434,715	6,650,987	4,779,613
Student Supplies	3,705,694	2,722,594	(983,101)	3,475,042	(230,652)	1,539,078	1,238,237	(300,841)	4,615,770	5,238,611
Operating Expenses	18,931,018	17,263,011	(1,668,007)	18,744,276	(186,741)	6,858,117	7,244,703	386,586	19,409,944	13,715,921
Other	1,550,408	1,589,690	39,282	1,586,167	35,758	632,234	657,531	25,297	1,420,923	1,299,959
<b>TOTAL EXPENSES</b>	<b>56,093,832</b>	<b>53,410,733</b>	<b>(2,683,099)</b>	<b>55,900,838</b>	<b>(192,994)</b>	<b>20,553,358</b>	<b>21,376,352</b>	<b>822,994</b>	<b>54,459,506</b>	<b>41,528,335</b>
Total per ADA	20,617	18,349	(2,269)	20,546	71				12,188	13,966
<b>NET INCOME / (LOSS)</b>	<b>166,261</b>	<b>389,629</b>	<b>(223,368)</b>	<b>477,225</b>	<b>(310,964)</b>	<b>3,757,047</b>	<b>(5,923,122)</b>	<b>9,680,170</b>	<b>(322,337)</b>	<b>5,856,942</b>
<b>OPERATING INCOME</b>	<b>1,513,901</b>	<b>1,776,551</b>	<b>(262,650)</b>	<b>1,860,623</b>	<b>(346,722)</b>	<b>4,286,911</b>	<b>(5,367,962)</b>	<b>9,654,873</b>	<b>888,003</b>	<b>6,938,656</b>
<b>EBITDA</b>	<b>1,716,669</b>	<b>1,979,319</b>	<b>(262,650)</b>	<b>2,063,391</b>	<b>(346,722)</b>	<b>4,389,282</b>	<b>(5,265,591)</b>	<b>9,654,873</b>	<b>1,098,586</b>	<b>7,156,901</b>

6

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



Year-End Cash Balance		
Projected	Budget	Variance
16,548,681	9,984,735	6,563,945

7

Balance Sheet	6/30/2022	10/31/2022	11/30/2022	6/30/2023 FC
<b>Assets</b>				
Cash, Operating	16,938,485	19,102,387	18,202,062	16,548,681
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	4,047,040	3,773,739	8,423,933
Due From Others	178,871	425,741	444,427	182,543
Other Assets	264,447	18,599	21,580	290,733
Net Fixed Assets	39,675,160	39,590,234	39,541,232	39,246,565
<b>Total Assets</b>	<b>64,272,260</b>	<b>63,184,002</b>	<b>61,983,040</b>	<b>64,692,455</b>
<b>Liabilities</b>				
A/P & Payroll	2,361,220	1,971,182	1,938,187	2,828,355
Due to Others	2,132,638	2,009,220	656,306	33,224
Deferred Revenue	4,090,883	141,305	141,305	6,373,720
Other Liabilities	0	0	0	0
<b>Total Debt</b>	<b>10,237,071</b>	<b>10,039,745</b>	<b>10,039,745</b>	<b>9,840,445</b>
<b>Total Liabilities</b>	<b>18,821,811</b>	<b>14,161,452</b>	<b>12,775,543</b>	<b>19,075,745</b>
<b>Equity</b>				
Beginning Fund Bal.	45,772,786	45,450,449	45,450,449	45,450,449
Net Income/(Loss)	(322,337)	3,572,101	3,757,048	166,261
<b>Total Equity</b>	<b>45,450,449</b>	<b>49,022,549</b>	<b>49,207,496</b>	<b>45,616,710</b>
<b>Total Liabilities &amp; Equity</b>	<b>64,272,260</b>	<b>63,184,002</b>	<b>61,983,039</b>	<b>64,692,455</b>
Available Line of Credit				
Days Cash on Hand	116	128	121	110
Cash Reserve %	31.8%	35.0%	33.2%	30.2%

		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	466	270	267	732	733	587	524	508	486	-	-	3,130	3,017
	ADA	563.58	561.04	648.21	593.20	429.66	414.78	251.10	243.42	680.76	658.20	545.91	473.32	472.44	434.94	-	-	2,910.90	2,720.70
	ADA %	93%	93%	93%	89%	93%	89%	93%	91%	93%	90%	93%	89%	93%	93%	-	-	93%	91%
	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	4,723,444	4,886,324	4,802,908	3,406,938	3,536,589	1,816,868	1,896,945	5,223,806	5,433,533	4,099,184	3,827,093	5,682,825	5,406,992	-	-	24,304,257	24,193,971
8012 Education Protection Account		1,362,632	1,224,264	1,572,072	1,298,424	1,034,323	901,172	604,475	528,867	1,638,798	1,430,039	1,321,580	1,034,155	94,488	86,988	-	-	5,989,569	5,073,870
8019 Local Control Funding Formula - Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes		1,743,756	1,777,291	2,005,607	1,879,169	1,329,398	1,313,961	776,921	771,118	2,106,319	2,085,079	1,689,084	1,499,407	1,461,762	1,377,825	-	-	9,006,528	8,618,769
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources		7,518,504	7,724,999	8,464,003	7,980,501	5,770,659	5,751,721	3,198,264	3,196,929	8,968,923	8,948,651	7,109,848	6,360,655	7,239,076	6,871,804	-	-	39,300,354	37,886,610
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		156,377	137,242	179,859	145,109	119,218	101,463	69,673	59,545	188,890	161,009	151,474	115,784	131,088	106,395	-	-	807,687	665,538
8221 Child Nutrition - Federal		337,888	550,818	194,144	336,892	203,735	350,240	89,765	90,147	293,501	440,387	242,012	286,370	159,194	147,492	-	-	1,226,739	1,761,958
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	1,284,896	753,907	1,160,342	321,209	259,221	363,433	319,127	684,643	578,348	806,037	951,788	669,581	1,006,147	-	-	4,230,357	4,981,520
Total 8100-8299 · Other Federal Income		2,211,099	2,386,795	1,487,529	2,007,534	940,894	1,003,496	684,783	637,422	1,625,676	1,640,918	1,529,899	1,690,244	1,205,397	1,510,513	-	-	8,059,600	9,236,003
8300-8599 · Other State Revenue																			
8520 Child Nutrition - State		25,144	116,390	12,865	89,981	14,227	70,321	6,310	23,713	20,537	94,035	17,841	83,070	11,037	34,766	-	-	87,425	418,242
8550 Mandate Block Grant		8,664	9,258	8,664	10,793	6,268	6,853	3,820	4,006	10,089	10,859	297,161	9,587	21,184	22,085	-	-	347,217	62,582
8561 State Lottery - Non Prop 20		91,864	95,367	105,658	101,298	70,035	70,511	40,929	41,385	110,964	111,896	88,983	80,169	77,008	74,661	-	-	474,477	463,389
8562 State Lottery - Prop 20		36,633	37,586	42,134	39,923	27,928	27,790	16,322	16,310	44,249	44,100	35,484	31,596	30,709	29,425	-	-	189,209	182,630
8560 Lottery Revenue		128,496	132,952	147,792	141,221	97,962	98,300	57,251	57,695	155,213	155,996	124,467	111,764	107,716	104,086	-	-	663,685	646,019
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740		447,135	447,135	-	-	-	-	131,357	147,756	131,357	147,756	-	-	323,015	323,015	-	-	901,507	917,906
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	88,949	126,737	178,326	59,272	138,626	-	27,539	59,272	166,165	113,404	201,881	-	-	-	-	358,685	635,321
8599 State Revenue - Other		51,209	145,296	97,017	276,769	90,192	671,049	50,401	294,384	140,594	965,434	82,798	685,440	346,356	285,884	-	-	717,973	2,358,824
Total 8300-8599 · Other State Income		923,402	1,143,463	598,014	900,573	471,405	1,188,633	249,139	555,094	720,544	1,743,727	839,155	1,295,225	809,308	769,837	-	-	3,890,423	5,852,825
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		-	434	-	24	-	721	-	701	-	1,422	-	3,531	-	18	-	-	-	5,430
8696 Other Fundraising		-	4	-	4	-	3	-	2	-	4	-	3	-	1,198	-	-	-	1,213
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		-	18,474	-	46,658	-	18,627	-	10,888	-	29,515	-	23,119	-	11,651	-	-	-	129,417
8699 All Other Local Revenue		-	58	-	206	-	-	-	-	-	-	-	1,282	-	410	-	-	-	1,956
8792 Transfers of Apportionments - Special Education		442,743	549,101	509,227	580,577	337,537	405,953	197,262	238,240	534,798	644,194	428,861	463,248	371,144	425,684	-	-	2,286,774	2,662,804

	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	625,789	591,003	712,088	376,497	465,358	223,219	276,755	599,716	742,113	474,630	539,000	413,291	480,391	-	-	2,549,984	3,099,380
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	36,149	-	41,052	-	34,806	-	17,774	-	52,580	-	40,331	-	15,162	-	-	-	185,275
Total Prior Year Adjustments	-	36,149	-	41,052	-	34,806	-	17,774	-	52,580	-	40,331	-	15,162	-	-	-	185,275
TOTAL INCOME	11,124,349	11,917,195	11,140,549	11,641,747	7,559,455	8,444,014	4,355,405	4,683,975	11,914,860	13,127,989	9,953,532	9,925,455	9,667,072	9,647,707	-	-	53,800,362	56,260,093
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	2,006,454	2,645,166	2,447,019	1,627,251	1,658,742	895,178	887,103	2,522,429	2,545,845	2,329,682	2,169,566	2,134,879	2,096,352	-	-	11,758,566	11,265,237
1120 Teachers' Hourly	-	-	-	-	-	3,036	52,640	-	52,640	3,036	-	-	-	-	-	-	52,640	3,036
1170 Teachers' Salaries - Substitute	59,280	67,014	61,050	76,809	44,400	30,648	25,900	19,998	70,300	50,646	64,750	66,093	56,000	108,182	-	-	311,380	368,743
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	114,171	79,950	106,969	37,750	65,405	22,500	34,179	60,250	99,584	70,400	113,733	184,960	179,033	-	-	473,400	613,490
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	49,912	87,710	57,410	56,332	37,511	33,650	22,242	89,982	59,753	73,157	48,345	62,915	41,669	-	-	389,290	257,089
1299 Certificated Pupil Support - Other	111,797	205,459	211,011	138,777	132,561	90,488	49,810	53,665	182,372	144,153	108,292	116,863	93,130	100,739	-	-	706,601	705,990
1300 Certificated Supervisors' & Administrators' Salaries	510,826	561,102	522,777	570,986	460,275	477,191	322,414	303,556	782,689	780,747	521,497	548,400	741,382	657,518	-	-	3,079,172	3,118,754
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	2,961,678	3,004,111	3,607,664	3,397,970	2,358,570	2,363,020	1,402,092	1,320,743	3,760,662	3,683,763	3,167,778	3,063,000	3,273,267	3,183,493	-	-	16,771,049	16,332,337
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	659,305	480,327	537,256	376,635	465,598	135,924	110,665	512,559	576,263	704,248	680,011	307,815	338,233	-	-	2,650,258	2,791,068
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	245,801	75,952	75,540	38,352	37,805	-	39,346	38,352	77,151	-	2,052	-	-	-	-	335,392	400,545
2200 Classified Support Salaries	177,415	203,358	142,354	134,897	106,129	111,816	78,235	75,176	184,364	186,992	117,274	110,226	98,006	94,507	-	-	719,412	729,982
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	81,891	-	61,254	-	17,399	-	78,653	-	-	57,420	48,215	-	-	57,420	208,759
2400 Classified Office Staff Salaries	221,323	217,450	225,512	222,372	218,536	196,325	150,450	149,724	368,986	346,048	207,371	206,019	226,777	247,767	-	-	1,249,969	1,239,656
2900 Other Classified Salaries	405,213	387,778	342,257	374,260	292,425	304,399	182,899	188,740	475,323	493,139	391,840	408,565	313,133	328,476	-	-	1,927,767	1,992,218
Total 2000 · Classified Salaries	1,670,348	1,713,693	1,266,401	1,426,217	1,032,076	1,177,196	547,508	581,050	1,579,584	1,758,246	1,420,733	1,406,872	1,003,151	1,057,199	-	-	6,940,217	7,362,227
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	568,483	689,064	654,475	450,487	455,548	267,800	258,937	718,286	714,485	605,046	581,633	625,194	609,254	-	-	3,203,270	3,128,329
3212 PERS - Public Employee Retirement System	423,767	444,450	321,286	356,185	261,838	292,177	138,903	137,495	400,740	429,672	360,440	357,009	254,499	266,983	-	-	1,760,733	1,854,298
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	107,947	78,517	87,053	63,989	71,776	33,945	33,737	97,934	105,513	88,085	87,354	62,195	66,460	-	-	430,293	454,327
3331 MED - Medicare	67,164	68,115	70,674	69,560	49,164	51,111	28,269	27,452	77,434	78,563	66,533	64,409	62,008	61,690	-	-	343,813	342,338
3401 H&W - Health & Welfare	404,094	400,869	431,977	446,673	308,904	330,787	154,540	156,331	463,444	487,118	348,773	336,373	355,902	343,931	-	-	2,004,190	2,014,963
3501 SUI - State Unemployment Insurance	23,160	23,478	24,370	23,975	16,953	17,617	9,748	9,462	26,701	27,079	22,943	22,201	21,382	21,315	-	-	118,556	118,048
3601 Workers' Compensation Insurance	48,671	58,575	50,767	61,636	38,538	42,877	22,019	24,654	60,557	67,531	50,459	58,025	52,862	54,078	-	-	263,316	299,844
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 · Employee Benefits	1,636,099	1,671,917	1,666,655	1,699,556	1,189,873	1,261,894	655,224	648,067	1,845,097	1,909,961	1,542,279	1,507,003	1,434,043	1,423,710	-	-	8,124,172	8,212,147
4000 · Supplies																		
4111 Core Curricula Materials	10,567	65,646	39,993	73,026	1,071	95,591	10,901	58,785	11,972	154,376	22,095	96,121	20,200	20,776	-	-	104,827	409,945
4211 Books & Other Reference Materials	1,000	1,950	10,050	10,234	3,325	6,825	375	875	3,700	7,700	4,000	4,000	13,000	13,000	-	-	31,750	36,884
4311 Student Materials	77,059	58,354	85,309	67,048	42,061	42,177	38,940	34,513	81,001	76,689	66,390	56,402	84,890	104,520	-	-	394,648	363,013
4351 Office Supplies	-	12,000	18,000	18,028	12,000	12,000	7,200	7,200	19,200	19,200	15,600	18,396	12,000	12,000	-	-	64,800	79,624
4371 Custodial Supplies	12,000	12,000	12,000	15,000	12,000	12,000	12,000	12,000	24,000	24,000	18,000	19,032	12,000	12,000	-	-	78,000	82,032
4391 Food (Non Nutrition Program)	6,100	19,100	10,200	16,646	14,550	27,750	10,800	20,236	25,750	47,986	11,542	15,348	19,100	20,250	-	-	72,692	119,329
4392 Uniforms	2,800	9,060	5,000	12,000	1,500	8,529	-	3,903	1,500	12,432	1,000	8,902	7,500	7,500	-	-	17,800	49,893
4393 PE & Sports Equipment	7,000	9,200	5,000	4,012	1,500	1,500	2,000	2,672	3,500	4,172	3,000	3,589	2,500	2,500	-	-	21,000	23,473
4395 Before & After School Program Supplies	-	-	-	-	-	4,329	-	-	-	4,329	-	-	-	-	-	-	-	4,329
4399 All Other Supplies	12,286	13,068	17,091	17,013	5,000	7,935	8,560	8,681	13,560	16,616	15,261	17,439	45,024	39,958	-	-	103,222	104,095
4390 Other Supplies	28,186	50,428	37,291	49,671	22,950	50,043	21,360	35,493	44,310	85,535	30,803	45,277	74,124	70,208	-	-	214,714	301,119
4411 Non Capitalized Equipment	69,950	71,950	22,010	39,485	65,750	129,082	18,121	18,921	83,871	148,003	30,274	46,078	54,099	65,636	-	-	260,204	371,152
4711 Nutrition Program Food & Supplies	407,477	600,970	269,447	423,221	262,374	361,369	126,078	131,298	388,452	492,667	303,290	368,580	204,984	176,488	-	-	1,573,650	2,061,926
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	606,239	873,298	494,100	695,713	421,531	709,085	234,975	299,085	656,506	1,008,170	490,453	653,886	475,296	474,628	-	-	2,722,594	3,705,694
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	8,123	5,966	5,929	12,614	14,052	9,038	11,100	18,310	19,585	-	-	64,340	68,752
5451 General Insurance	-	-	-	-	-	-	27,500	27,500	27,500	27,500	-	-	3,998	2,119	-	-	31,498	29,619
5511 Utilities	142,002	142,002	114,960	114,960	115,800	115,800	54,276	75,060	170,076	190,860	167,816	167,816	108,303	108,303	-	-	703,158	723,942
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	-	17,500	112,970	130,470	150,810	152,011	98,076	98,076	-	-	617,001	687,741
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	246,261	218,928	246,261	-	-	551,584	551,584	-	-	1,515,736	1,543,069
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	99,975	99,975	25,000	71,208	74,975	131,183	60,200	67,678	75,000	75,000	-	-	378,575	451,861
5812 Field Trips & Pupil Transportation	23,400	29,100	27,200	7,600	21,330	21,390	17,400	17,400	38,730	38,790	-	746	69,300	64,500	-	-	158,630	140,736
5821 Legal	3,000	3,000	-	654	-	712	-	712	-	1,424	19,000	19,000	-	6,601	-	-	22,000	30,680
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	5,000	9,800	7,500	14,646	7,500	7,500	12,500	12,500	20,000	20,000	7,500	7,500	5,000	5,000	-	-	45,000	56,946
5841 Contracted Substitute Teachers	-	34,010	7,500	97,500	-	68,200	3,480	63,858	3,480	132,058	15,660	70,901	8,240	73,745	-	-	34,880	408,214
5842 Special Education Services	427,274	467,325	450,352	549,985	231,500	325,540	145,375	261,106	376,875	586,646	273,750	444,160	265,200	289,325	-	-	1,793,451	2,337,441
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	72,445	53,015	58,127	46,895	78,094	29,383	29,383	76,277	107,477	61,596	61,596	1,563	8,663	-	-	252,673	308,309
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	192,115	123,944	286,617	51,096	45,653	175,041	332,271	154,459	168,481	134,063	137,813	-	-	716,172	967,188
5861 Non Instructional Software	87,809	87,799	109,220	109,142	75,183	75,183	46,269	46,258	121,452	121,441	90,873	90,558	90,785	90,477	-	-	500,140	499,418
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	75,185	77,250	84,640	79,805	57,707	57,517	31,983	31,969	89,689	89,487	71,098	63,607	72,391	68,718	-	-	393,004	378,866
5872 Special Education Fees (SELPA)	119,824	137,269	137,817	145,137	91,351	101,483	53,387	59,557	144,738	161,040	116,067	115,806	100,446	106,416	-	-	618,892	665,668
5881 Intra-Agency Fees	1,156,944	1,233,711	1,205,885	1,181,983	843,428	873,329	468,383	478,174	1,311,811	1,351,504	1,065,422	955,949	1,030,274	994,020	-	-	5,770,336	5,717,167
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	262	-	3,163	-	-	-	886	-	886	927	927	-	1,708	-	-	-	6,946
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	1,077	6,750	6,750	3,500	3,500	500	1,044	4,000	4,544	2,000	2,000	5,000	5,000	-	-	18,550	19,370
5999 Other Communications	-	4,986	-	13,665	479	4,214	-	2,308	479	6,522	-	12,336	-	4,430	-	-	479	41,938
Total 5000 · Operating Services	3,980,384	4,307,775	3,175,993	3,569,698	2,326,752	2,738,691	1,387,020	1,700,060	3,713,771	4,438,751	3,142,497	3,289,378	3,250,366	3,325,416	-	-	17,263,011	18,931,018
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	175,399	660,626	647,793	123,799	124,264	90,179	68,215	213,978	192,479	163,433	154,080	179,870	177,890	-	-	1,386,922	1,347,640
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	169,016	175,399	660,626	647,793	123,799	124,264	90,179	68,215	213,978	192,479	163,433	154,080	179,870	177,890	-	-	1,386,922	1,347,640
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	11,746,193	11,074,207	11,639,715	7,452,600	8,374,150	4,316,997	4,617,219	11,769,598	12,991,369	9,927,172	10,074,220	9,615,992	9,642,335	-	-	53,410,733	56,093,832
NET INCOME	100,584	171,002	66,341	2,032	106,855	69,864	38,407	66,756	145,262	136,620	26,361	(148,765)	51,081	5,371	-	-	389,629	166,261
Operating Income	269,601	346,401	726,967	649,825	230,653	194,128	128,586	134,971	329,098	329,098	189,793	5,315	230,950	183,261	-	-	1,776,551	1,513,901
EBITDA	269,601	346,401	929,735	852,594	230,653	194,128	128,586	134,971	359,240	329,098	189,793	5,315	230,950	183,261	-	-	1,979,319	1,716,669
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	171,002	66,341	2,032	106,855	69,864	38,407	66,756	145,262	136,620	26,361	(148,765)	51,081	5,371	-	-	389,629	166,261
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

	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
Current Year Accounts Receivable	(2,057,165)	(2,231,133)	(1,469,622)	(1,886,751)	(1,048,451)	(1,191,048)	(710,192)	(644,241)	(1,758,643)	(1,835,289)	(1,283,280)	(1,319,501)	(1,343,448)	(1,151,259)	-	-	(7,912,158)	(8,423,933)
Change in Due from	-	(1,656)	-	-	-	20	-	-	-	20	-	(113)	-	(1,740)	-	(183)	-	(3,672)
Change in Accounts Payable	(7,786)	(11,153)	(7,043)	(13,111)	(9,350)	(15,804)	(742)	1,924	(10,092)	(13,881)	(10,473)	(14,895)	(4,888)	(7,986)	(6,249)	(2,969)	(46,531)	(63,994)
Change in Due to	(377,591)	(91,290)	(719,273)	(192,100)	(279,222)	(81,640)	(150,962)	(44,688)	(430,184)	(126,328)	(469,269)	(168,683)	(50,034)	(347,181)	-	(1,173,831)	(2,046,351)	(2,099,413)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	118,010	-	100,242	-	75,910	-	30,873	-	106,783	-	94,194	-	61,577	-	50,325	-	531,130
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	-	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000)
Change in Deferred Revenue	-	357,882	-	873,515	-	174,224	-	134,804	-	309,027	-	345,688	-	396,725	-	-	-	2,282,837
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	169,016	175,399	660,626	647,793	123,799	124,264	90,179	68,215	213,978	192,479	163,433	154,080	179,870	177,890	-	-	1,386,922	1,347,640
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(222,012)	(286,500)	(270,943)	(327,500)	(46,178)	(129,000)	(37,588)	(456,500)	(83,766)	(262,500)	(223,148)	(50,000)	(119,175)	-	-	(1,193,500)	(919,045)
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	3,768,038	1,071,084	2,380,899	1,663,784	2,693,157	1,933,812	2,567,180	3,597,596	5,260,337	1,371,704	2,126,647	1,600,812	2,953,569	78,876	59,191	9,984,735	16,548,681



## **Camino Nuevo Charter Academy Financial Analysis November 2022**

### **Net Income**

Camino Nuevo Charter Academy is projected to achieve a net income of \$166K in FY22-23 compared to \$390K in the board approved budget. Reasons for this negative \$223K variance are explained below in the Income Statement section of this analysis.

### **Balance Sheet**

As of November 30, 2022, the school's cash balance was \$18.20M. By June 30, 2023, the school's cash balance is projected to be \$16.55M, which represents a 30% reserve.

As of November 30, 2022, the Accounts Receivable balance was \$3.77M, down from \$4.05M in the previous month, due to the receipt of revenue earned in FY21-22.

As of November 30, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$1.94M, compared to \$1.97M in the prior month.

As of November 30, 2022, CNCA had a debt balance of \$10.04M compared to \$10.04M 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 \$56.26M, which is \$2.46M or 4.6% over budgeted revenue of \$53.80M.

**LCFF Sources:** There is a \$6.10M 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 \$142K decrease in Special Education (IDEA) funds due to reduced rates and reduced ADA.

**Object Code 8221:** There is a \$535K 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 \$751K increase in Other Federal revenue due to additional ESSER funds being used.

**Object Code 8520:** There is a \$331K 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 \$285K decrease in Mandate Block grant funds. This is due to Cisneros' budget being board approved with one-time discretionary grant funds that were not approved by the State as discretionary.

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





**Object Code 8595:** There is a \$277K increase in Expanded Learning Opportunity Program funds due to additional expenses being added to the budget for the program.

**Object Code 8599:** There is a \$1.64M increase in Other State revenue due to Hold Harmless funds received for CNCA#2, CNCA#3, and CNCA#4.

**Object Code 8698:** There is a \$129K increase in SELPA grants revenue due to allocations received across all charters.

**Object Code 8792:** There is a \$376K increase in State Special Education revenue based on increased rates.

**Object Code 8999:** There is a \$185K increase in Prior Year Revenues largely due to final FY21-22 Lottery rates.

### *Expenses*

Total expenses for FY22-23 are projected to be \$56.09M, which is \$2.68M or 5.0% over budgeted expenditures of \$53.41M.

**Object Code 1175:** Teacher Stipend expense is \$140K over budget due to payments for the summer school program.

**Object Code 1215:** Psychologist salary expense is \$132K under budget based on staffing changes and one position being transferred to Object 1299.

**Object Code 2300:** Classified Administrator salary expense is \$151K over budget due to sites adding SPED Compliance coordinators.

**Object Code 4111:** Core Curricula materials expense is \$305K over budget largely due to curricula materials purchased for the after school program. This is funded with ELOP funds.

**Object Code 4390:** Other supplies expense is \$86K over budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4411:** Non Capitalized Equipment expense is \$111K over budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4711:** Nutrition program expense is \$488K over budget due to increased projected participation. This is offset by increased revenue as noted above.

**Object Code 5841:** Substitute teacher expense is \$373K over budget.

**Object Code 5842:** Special Education service expense is \$544K over budget due to SPED substitute staff being obtained to cover vacancies or staff being absent. In addition, sites are experiencing additional costs for student assessments and other SPED-related services.

**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 \$251K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent.

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



## **ADA**

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

Forecast P2 ADA is 2720.70 based on enrollment of 3017 and a 91.0% attendance rate.

Actual ADA through Month 4 is 2713.60 with ending enrollment of 2995 and a 90.3% attendance rate.

In Month 4, ADA was 2601.86 with an 86.8% attendance rate.

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





## Financial Analysis

### Net Income

is projected to achieve a net income of in FY compared to in the board approved budget. Reasons for this variance are explained below in the Income Statement section of this analysis.

### Balance Sheet

As of , the school's cash balance was . By , the school's cash balance is projected to be , which represents a reserve.

As of , the Accounts Receivable balance was , down from in the previous month, due to the receipt of revenue earned in FY.

As of , the Accounts Payable balance, including payroll liabilities, totaled , compared to in the prior month.

As of , had a debt balance of compared to in the prior month. An additional will be paid this fiscal year.

### Income Statement

#### *Revenue*

Total revenue for FY is projected to be , which is or budgeted revenue of .

**LCFF Sources:** There is a 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 in Special Education (IDEA) funds due to reduced rates and reduced ADA.

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

**Object Code 8299:** There is a in Other Federal revenue due to additional ESSER funds being used.

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### *Expenses*

Total expenses for FY are projected to be , which is or budgeted expenditures of .

**Object Code 1175:** Teacher Stipend expense is budget due to payments for the summer school program.

**Object Code 1215:** Psychologist salary expense is budget based on staffing changes and one position being transferred to Object 1299.

**Object Code 2300:** Classified Administrator salary expense is budget due to sites adding SPED Compliance coordinators.

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

**Object Code 4390:** Other supplies expense is budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4411:** Non Capitalized Equipment expense is budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4711:** Nutrition program expense is budget due to increased projected participation. This is offset by increased revenue as noted above.

**Object Code 5841:** Substitute teacher expense is budget.

**Object Code 5842:** Special Education service expense is budget due to SPED substitute staff being obtained to cover vacancies or staff being absent. In addition, sites are experiencing additional costs for student assessments and other SPED-related services.

**Object Code 5843:** Non Public School expense is budget due to Kayne Siart needing this service for one of their students.

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

### **ADA**

Budgeted P2 ADA is based on enrollment of and a attendance rate.

Forecast P2 ADA is based on enrollment of and a attendance rate.

Actual ADA through Month is with ending enrollment of and a attendance rate.

In Month , ADA was with a attendance rate.

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above and 10%.*



## Financial Analysis

### Net Income

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### Income Statement

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**Object Code 8999:** There is a in Prior Year Revenues largely due to final FY21-22 Lottery rates.

### *Expenses*

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**Object Code 1175:** Teacher Stipend expense is budget due to payments for the summer school program.

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**Object Code 2300:** Classified Administrator salary expense is budget due to sites adding SPED Compliance coordinators.

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

**Object Code 4390:** Other supplies expense is budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4411:** Non Capitalized Equipment expense is budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds.

**Object Code 4711:** Nutrition program expense is budget due to increased projected participation. This is offset by increased revenue as noted above.

**Object Code 5841:** Substitute teacher expense is budget.

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**Object Code 5843:** Non Public School expense is budget due to Kayne Siart needing this service for one of their students.

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

### **ADA**

Budgeted P2 ADA is based on enrollment of and a attendance rate.

Forecast P2 ADA is based on enrollment of and a attendance rate.

Actual ADA through Month is with ending enrollment of and a attendance rate.

In Month , ADA was with a attendance rate.

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above and 10%.*



Actuals as of 11/30/2022															
		# of months remaining in FY													
State Schedule:		12		11		10		9		8		7		6	
District Schedule:		P-2		P-2		P-2		P-2		P-2		P-2		P-1	
		P-2		P-2		P-2		P-2		P-2		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2		P-2		P-2		P-2		P-1		P-1		P-1	
		P-2													





Actuals as of 11/30/2022														
# of months remaining in FY														
State Schedule:														
District Schedule:														
</														