

Camino Nuevo Charter Academy - Financial Dashboard (January 2023)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

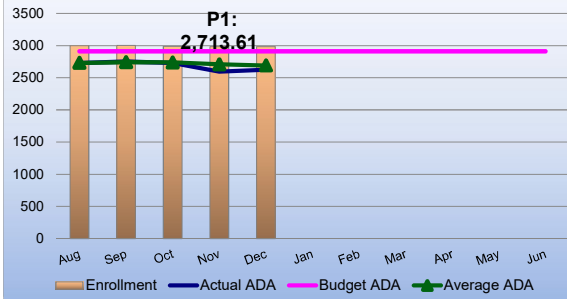


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment as of Month 5 was under budget by 131 students. ADA % through Month 5 was 99.8% which is trending lower than the budgeted 93%. CNCA is projected to have a P2 ADA rate of 90.0%.

Net income is projected to be at \$389K.

Cash remains strong across all entities and is projected to be at \$17.6MM as of 06/30/2023. This represents a 31.9% cash reserve.

3

Average Daily Attendance Analysis

Category	Actual through Month 5	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,984	2,999	3,130	(131)	3,017	4,942
ADA %	89.8%	90.0%	93.0%	-3.0%	90.2%	90.4%
Average ADA	2,689.22	2,701.16	2,910.90	(209.74)	2,720.70	4,468.34

4

LCFF Supplemental & Concentration Grant Factors

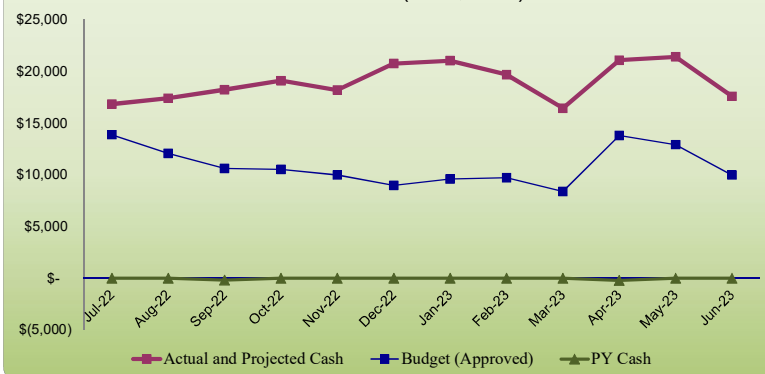
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	93.7%	0.0%	93.6%
3-Year Average %	94.0%	94.0%	0.0%	95.1%
District UPP C. Grant Cap	85.6%	85.6%	0.0%	85.6%

5

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 01/31/23	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	37,600,514	39,300,354	(1,699,840)	37,600,514	0	20,073,308	19,521,951	551,357	35,808,573	33,411,308
Federal Revenue	9,447,942	8,059,600	1,388,341	9,407,492	40,450	3,016,949	1,238,971	1,777,978	10,868,693	8,544,443
State Revenue	6,492,836	3,890,423	2,602,413	6,489,157	3,680	9,869,722	1,684,842	8,184,880	4,097,827	2,578,594
Other Local Revenue	3,145,090	2,400,289	744,802	3,150,542	(5,452)	1,988,582	1,246,306	742,276	2,971,632	2,587,536
Grants/Fundraising	216,361	149,695	66,666	216,361	0	143,010	149,489	(6,479)	390,444	263,396
TOTAL REVENUE	56,902,743	53,800,362	3,102,382	56,864,066	38,677	35,091,571	23,841,559	11,250,012	54,137,169	47,385,276
Total per ADA	21,066	18,482	2,584	21,052	14				12,116	15,936
w/o Grants/Fundraising	20,986	18,431	2,555	20,972	14				12,028	15,847
Certificated Salaries	16,263,443	16,771,049	507,606	16,263,443	0	8,839,337	9,280,919	441,583	16,070,067	12,866,595
Classified Salaries	7,327,833	6,940,217	(387,616)	7,327,833	0	3,788,042	3,772,232	(15,810)	6,291,816	3,627,635
Benefits	7,905,522	8,124,172	218,650	7,900,869	(4,653)	4,177,403	4,751,699	574,296	6,650,987	4,779,613
Student Supplies	3,810,873	2,722,594	(1,088,279)	3,802,562	(8,311)	1,974,173	1,584,568	(389,605)	4,615,770	5,238,611
Operating Expenses	19,675,667	17,263,011	(2,412,657)	19,664,988	(10,680)	8,743,972	10,085,008	1,341,036	19,409,944	13,715,921
Other	1,530,100	1,589,690	59,591	1,541,849	11,749	848,628	895,985	47,356	1,420,923	1,299,959
TOTAL EXPENSES	56,513,438	53,410,733	(3,102,705)	56,501,543	(11,895)	28,371,554	30,370,410	1,998,856	54,459,506	41,528,335
Total per ADA	20,922	18,349	(2,573)	20,918	4				12,188	13,966
NET INCOME / (LOSS)	389,306	389,629	(323)	362,523	26,783	6,720,018	(6,528,851)	13,248,869	(322,337)	5,856,942
OPERATING INCOME	1,716,637	1,776,551	(59,914)	1,701,604	15,033	7,466,275	(5,735,237)	13,201,512	888,003	6,938,656
EBITDA	1,919,405	1,979,319	(59,914)	1,904,372	15,033	7,568,646	(5,632,867)	13,201,512	1,098,586	7,156,901

6

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



Year-End Cash Balance		
Projected	Budget	Variance
17,601,387	9,984,735	7,616,651

7

Balance Sheet	6/30/2022	12/31/2022	1/31/2023	6/30/2023 FC
Assets				
Cash, Operating	16,938,485	20,767,203	21,045,167	17,601,387
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	3,773,739	3,773,739	8,330,544
Due From Others	178,871	445,188	521,837	185,822
Other Assets	264,447	24,550	25,428	290,733
Net Fixed Assets	39,675,160	39,483,628	39,441,378	40,038,964
Total Assets	64,272,260	64,494,309	64,807,549	66,447,451
Liabilities				
A/P & Payroll	2,361,220	1,968,922	1,896,585	2,819,144
Due to Others	2,132,638	609,401	559,448	59,929
Deferred Revenue	4,090,883	141,305	141,305	7,888,177
Other Liabilities	0	0	0	0
Total Debt	10,237,071	10,039,745	10,039,745	9,840,445
Total Liabilities	18,821,811	12,759,373	12,637,083	20,607,696
Equity				
Beginning Fund Bal.	45,772,786	45,450,449	45,450,449	45,450,449
Net Income/(Loss)	(322,337)	6,284,487	6,720,018	389,306
Total Equity	45,450,449	51,734,935	52,170,466	45,839,754
Total Liabilities & Equity	64,272,260	64,494,309	64,807,549	66,447,450
Available Line of Credit				
Days Cash on Hand	116	137	139	116
Cash Reserve %	31.8%	37.6%	38.1%	31.9%

		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	460	270	266	732	726	587	524	508	475	-	-	3,130	2,999
	ADA	563.58	558.98	648.21	590.06	429.66	409.29	251.10	241.78	680.76	651.07	545.91	469.56	472.44	431.49	-	-	2,910.90	2,701.16
	ADA %	93%	93%	93%	89%	93%	89%	93%	91%	93%	90%	93%	89%	93%	92%	-	-	93%	90%
	UPP	96%	96%	91%	91%	98%	98%	93%	93%	96%	96%	92%	92%	94%	94%	0%	0%	81%	81%
Income																			
8011-8098 · Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		4,412,117	4,705,118	4,886,324	4,773,946	3,406,938	3,482,202	1,816,868	1,884,035	5,223,806	5,366,237	4,099,184	3,795,839	5,682,825	5,364,398	-	-	24,304,257	24,005,539
8012 Education Protection Account		1,362,632	1,219,769	1,572,072	1,291,551	1,034,323	889,244	604,475	525,303	1,638,798	1,414,548	1,321,580	1,025,940	94,488	86,298	-	-	5,989,569	5,038,106
8019 Local Control Funding Formula - Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes		1,743,756	1,770,765	2,005,607	1,869,222	1,329,398	1,296,569	776,921	765,923	2,106,319	2,062,492	1,689,084	1,487,496	1,461,762	1,366,896	-	-	9,006,528	8,556,870
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources		7,518,504	7,695,652	8,464,003	7,934,719	5,770,659	5,668,016	3,198,264	3,175,261	8,968,923	8,843,277	7,109,848	6,309,275	7,239,076	6,817,591	-	-	39,300,354	37,600,514
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		156,377	136,738	179,859	144,340	119,218	100,121	69,673	59,144	188,890	159,265	151,474	114,864	131,088	105,551	-	-	807,687	660,758
8221 Child Nutrition - Federal		337,888	550,818	194,144	336,892	203,735	350,240	89,765	90,148	293,501	440,388	242,012	286,370	159,194	147,492	-	-	1,226,739	1,761,959
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	1,246,038	753,907	1,138,690	321,209	260,653	363,433	409,703	684,643	670,357	806,037	1,051,218	669,581	1,091,935	-	-	4,230,357	5,198,238
Total 8100-8299 · Other Federal Income		2,211,099	2,347,433	1,487,529	1,985,114	940,894	1,003,586	684,783	727,598	1,625,676	1,731,183	1,529,899	1,788,755	1,205,397	1,595,457	-	-	8,059,600	9,447,942
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	94,034	17,841	83,070	11,037	34,766	-	-	87,425	418,241
8550 Mandate Block Grant		8,664	9,258	10,793	9,258	6,268	6,853	4,006	10,089	3,820	10,859	297,161	9,587	21,184	22,085	-	-	347,217	62,582
8561 State Lottery - Non Prop 20		91,864	95,105	105,658	100,897	70,035	69,584	40,929	41,113	110,964	110,697	88,983	79,691	77,008	73,787	-	-	474,477	460,176
8562 State Lottery - Prop 20		36,633	37,482	42,134	39,765	27,928	27,424	16,322	16,203	44,249	43,628	35,484	31,408	30,709	29,081	-	-	189,209	181,364
8560 Lottery Revenue		128,496	132,587	147,792	140,662	97,962	97,009	57,251	57,316	155,213	154,325	124,467	111,098	107,716	102,867	-	-	663,685	641,540
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740		447,135	447,135	-	-	-	-	131,357	147,756	131,357	147,756	-	-	323,015	343,204	-	-	901,507	938,095
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	190,491	126,737	261,339	59,272	235,188	-	36,564	59,272	271,752	113,404	275,130	-	-	-	-	358,685	998,712
8599 State Revenue - Other		51,209	136,471	97,017	388,345	90,192	668,275	50,401	291,099	140,594	959,374	82,798	800,790	346,356	334,754	-	-	717,973	2,619,735
Total 8300-8599 · Other State Income		923,402	1,235,816	598,014	1,094,603	471,405	1,281,129	249,139	560,454	720,544	1,841,584	839,155	1,483,158	809,308	837,676	-	-	3,890,423	6,492,836
8600-8799 · Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income		8,400	20,679	7,000	19,040	6,787	12,740	3,500	7,447	10,287	20,187	7,000	18,619	9,800	25,626	-	-	42,487	104,151
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	32,857	35,527	55,527	29,168	29,168	15,000	15,000	-	-	149,695	198,100
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	1,153	-	5,720	-	721	-	1,072	-	1,793	-	4,972	-	3,409	-	-	-	17,048
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	547,085	509,227	577,504	337,537	400,580	197,262	236,635	534,798	637,215	428,861	459,568	371,144	422,308	-	-	2,286,774	2,643,679

	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	636,058	591,003	723,907	376,497	464,845	223,219	298,501	599,716	763,346	474,630	546,331	413,291	496,949	-	-	2,549,984	3,166,592
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	44,683	-	39,647	-	28,397	-	14,141	-	42,538	-	35,623	-	32,368	-	-	-	194,860
Total Prior Year Adjustments	-	44,683	-	39,647	-	28,397	-	14,141	-	42,538	-	35,623	-	32,368	-	-	-	194,860
TOTAL INCOME	11,124,349	11,959,641	11,140,549	11,777,990	7,559,455	8,445,973	4,355,405	4,775,955	11,914,860	13,221,928	9,953,532	10,163,142	9,667,072	9,780,042	-	-	53,800,362	56,902,743
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	1,992,027	2,645,166	2,442,982	1,627,251	1,644,069	895,178	843,821	2,522,429	2,487,890	2,329,682	2,144,721	2,134,879	2,097,706	-	-	11,758,566	11,165,327
1120 Teachers' Hourly	-	-	-	-	-	32,596	52,640	-	52,640	32,596	-	-	-	-	-	-	52,640	32,596
1170 Teachers' Salaries - Substitute	59,280	69,623	61,050	61,925	44,400	26,538	25,900	34,747	70,300	61,285	64,750	75,995	56,000	118,966	-	-	311,380	387,795
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	132,519	79,950	97,550	37,750	65,979	22,500	26,052	60,250	92,031	70,400	126,225	184,960	163,656	-	-	473,400	611,981
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	46,900	87,710	53,946	56,332	35,369	33,650	20,901	89,982	56,271	73,157	45,426	62,915	39,194	-	-	389,290	241,737
1299 Certificated Pupil Support - Other	111,797	200,840	211,011	133,467	132,561	87,393	49,810	51,640	182,372	139,032	108,292	112,386	93,130	96,983	-	-	706,601	682,708
1300 Certificated Supervisors' & Administrators' Salaries	510,826	567,902	522,777	571,379	460,275	478,952	322,414	307,122	782,689	786,073	521,497	556,033	741,382	659,913	-	-	3,079,172	3,141,299
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	2,961,678	3,009,811	3,607,664	3,361,249	2,358,570	2,370,895	1,402,092	1,284,283	3,760,662	3,655,178	3,167,778	3,060,785	3,273,267	3,176,419	-	-	16,771,049	16,263,443
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	645,924	480,327	524,105	376,635	448,063	135,924	87,964	512,559	536,026	704,248	646,760	307,815	306,843	-	-	2,650,258	2,659,659
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	276,162	75,952	112,161	38,352	56,688	-	46,670	38,352	103,357	-	21,509	-	-	-	-	335,392	513,189
2200 Classified Support Salaries	177,415	201,143	142,354	129,399	106,129	111,044	78,235	68,329	184,364	179,373	117,274	107,110	98,006	90,086	-	-	719,412	707,112
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	83,141	-	66,225	-	12,428	-	78,653	-	-	57,420	45,640	-	-	57,420	207,434
2400 Classified Office Staff Salaries	221,323	216,635	225,512	225,816	218,536	188,339	150,450	149,841	368,986	338,179	207,371	205,146	226,777	250,817	-	-	1,249,969	1,236,594
2900 Other Classified Salaries	405,213	374,935	342,257	384,363	292,425	312,029	182,899	190,227	475,323	502,256	391,840	408,257	313,133	334,034	-	-	1,927,767	2,003,845
Total 2000 · Classified Salaries	1,670,348	1,714,800	1,266,401	1,458,985	1,032,076	1,182,388	547,508	555,458	1,579,584	1,737,846	1,420,733	1,388,783	1,003,151	1,027,419	-	-	6,940,217	7,327,833
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	560,143	689,064	646,784	450,487	455,722	267,800	253,712	718,286	709,434	605,046	577,457	625,194	605,433	-	-	3,203,270	3,099,252
3212 PERS - Public Employee Retirement System	423,767	445,226	321,286	359,474	261,838	289,852	138,903	126,221	400,740	416,073	360,440	352,783	254,499	258,334	-	-	1,760,773	1,831,890
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	108,446	78,517	88,178	63,989	71,291	33,945	30,975	97,934	102,266	88,085	86,216	62,195	64,725	-	-	430,293	449,832
3331 MED - Medicare	67,164	67,923	70,674	69,155	49,164	51,081	28,269	26,466	77,434	77,546	66,533	63,798	62,008	60,899	-	-	343,813	339,322
3401 H&W - Health & Welfare	404,094	363,930	431,977	346,030	308,904	276,991	154,540	137,326	463,444	414,317	348,773	361,488	355,902	316,344	-	-	2,004,190	1,802,109
3501 SUI - State Unemployment Insurance	23,160	23,407	24,370	23,830	16,953	17,603	9,748	9,116	26,701	26,719	22,943	21,985	21,382	21,055	-	-	118,556	116,996
3601 Workers' Compensation Insurance	48,671	58,567	50,767	61,627	38,538	42,871	22,019	24,650	60,557	67,521	50,459	58,016	52,862	54,070	-	-	263,316	299,801
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(9,072)	-	(4,260)	-	(1,665)	-	(1,947)	-	(3,612)	-	(8,266)	-	(8,470)	-	-	-	(33,679)
Total 3000 · Employee Benefits	1,636,099	1,618,569	1,666,655	1,590,818	1,189,873	1,203,745	655,224	606,520	1,845,097	1,810,265	1,542,279	1,513,478	1,434,043	1,372,391	-	-	8,124,172	7,905,522
4000 · Supplies																		
4111 Core Curricula Materials	10,567	70,946	39,993	86,376	1,071	100,090	10,901	58,785	11,972	158,875	22,095	102,621	20,200	20,776	-	-	104,827	439,594
4211 Books & Other Reference Materials	1,000	3,386	10,050	10,234	3,325	12,303	375	875	3,700	13,178	4,000	4,000	13,000	13,000	-	-	31,750	43,798
4311 Student Materials	77,059	65,622	85,309	67,234	42,061	42,177	38,940	35,355	81,001	77,531	66,390	56,825	84,890	104,520	-	-	394,648	371,732
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	30,000	12,000	16,800	12,000	12,000	12,000	12,000	24,000	24,000	18,000	19,032	12,000	21,000	-	-	78,000	110,832
4391 Food (Non Nutrition Program)	6,100	22,600	10,200	22,561	14,950	22,600	10,800	20,762	25,750	48,512	11,542	17,348	19,100	24,250	-	-	72,692	135,271
4392 Uniforms	2,800	9,060	5,000	12,000	1,500	9,251	-	4,582	1,500	13,834	1,000	9,448	7,500	7,500	-	-	17,800	51,842
4393 PE & Sports Equipment	7,000	9,200	5,000	4,187	1,500	1,500	2,000	3,058	3,500	4,558	3,000	4,030	2,500	2,500	-	-	21,000	24,475
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	8,778	8,560	8,678	13,560	17,456	15,261	18,813	45,024	36,925	-	-	103,222	103,275
4390 Other Supplies	28,186	53,928	37,291	55,761	22,950	51,608	21,360	37,080	44,310	88,689	30,803	49,638	74,124	71,175	-	-	214,714	319,191
4411 Non Capitalized Equipment	69,950	72,470	22,010	35,632	65,750	134,028	18,121	18,921	83,871	152,949	30,274	59,279	54,099	65,636	-	-	260,204	385,966
4711 Nutrition Program Food & Supplies	407,477	600,970	269,447	418,811	262,374	363,757	126,078	136,297	388,452	500,054	303,290	361,859	204,984	178,442	-	-	1,573,650	2,060,136
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	606,239	909,322	494,100	708,876	421,531	727,963	234,975	306,513	656,506	1,034,476	490,453	671,650	475,296	486,549	-	-	2,722,594	3,810,873
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	11,498	13,517	15,655	6,648	8,048	5,966	5,916	12,614	13,964	9,038	12,325	18,310	21,068	-	-	64,340	74,510
5451 General Insurance	-	-	-	-	-	-	27,500	45,000	27,500	45,000	-	-	3,998	2,119	-	-	31,498	47,119
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	152,311	-	-	703,158	767,949
5521 Security Services	58,431	116,361	560	570	500	500	500	500	1,000	1,000	657	657	93,761	93,761	-	-	154,409	212,350
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	49,975	49,975	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	21,300	17,400	17,400	38,730	38,700	-	746	69,300	64,500	-	-	158,630	140,646
5821 Legal	3,000	3,000	-	1,036	-	712	-	712	-	1,424	19,000	70,000	-	6,601	-	-	22,000	82,062
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	3,500	-	-	45,000	55,446
5841 Contracted Substitute Teachers	-	39,584	7,500	118,064	-	68,200	3,480	90,789	3,480	158,989	15,660	73,841	8,240	94,269	-	-	34,880	484,748
5842 Special Education Services	427,274	490,449	450,352	744,306	231,500	379,125	145,375	270,480	376,875	649,605	273,750	528,219	265,200	408,970	-	-	1,793,451	2,821,549
5843 Non Public School	-	-	-	80,000	-	-	-	-	-	-	166,547	206,547	-	-	-	-	166,547	286,547
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	39,963	76,277	118,057	61,596	61,596	1,563	8,663	-	-	252,673	318,889
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	136,872	145,700	216,806	123,944	286,617	51,096	45,653	175,041	332,271	154,459	180,504	134,063	138,510	-	-	716,172	1,004,962
5861 Non Instructional Software	87,809	87,799	109,220	109,142	75,183	75,183	46,269	46,254	121,452	121,437	90,873	90,558	90,785	102,582	-	-	500,140	511,519
5865 Fundraising Cost	-	-	-	5,720	-	-	-	-	-	-	-	1,441	-	-	-	-	-	7,161
5871 District Oversight Fees	75,185	76,957	84,640	79,347	57,707	56,680	31,983	31,753	89,689	88,433	71,098	63,093	72,391	68,176	-	-	393,004	376,005
5872 Special Education Fees (SELPA)	119,824	136,765	137,817	144,369	91,351	100,140	53,387	59,156	144,738	159,296	116,067	114,886	100,446	105,572	-	-	618,892	660,887
5881 Intra-Agency Fees	1,156,944	1,229,860	1,205,885	1,175,986	843,428	862,330	468,383	475,290	1,311,811	1,337,620	1,065,422	949,182	1,030,274	989,239	-	-	5,770,336	5,681,888
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	293	-	2,903	-	40	-	886	-	926	-	859	-	1,767	-	-	-	6,748
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	25,385	-	-	86,318	95,334
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	3,600	3,600	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	-	4,993	-	9,952	479	4,208	-	2,808	479	7,016	-	8,972	-	4,431	-	-	479	35,364
Total 5000 · Operating Services	3,980,384	4,332,900	3,175,993	3,806,654	2,326,752	2,778,965	1,387,020	1,761,427	3,713,771	4,540,392	3,142,497	3,470,434	3,250,366	3,525,288	-	-	17,263,011	19,675,667
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	173,020	660,626	642,424	123,799	106,745	90,179	62,019	213,978	168,764	163,433	152,908	179,870	190,215	-	-	1,386,922	1,327,332
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	169,016	173,020	660,626	642,424	123,799	106,745	90,179	62,019	213,978	168,764	163,433	152,908	179,870	190,215	-	-	1,386,922	1,327,332
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	11,758,423	11,074,207	11,771,775	7,452,600	8,370,702	4,316,997	4,576,220	11,769,598	12,946,921	9,927,172	10,258,038	9,615,992	9,778,281	-	-	53,410,733	56,513,438
NET INCOME	100,584	201,218	66,341	6,216	106,855	75,271	38,407	199,735	145,262	275,007	26,361	(94,896)	51,081	1,761	-	-	389,629	389,306
Operating Income	269,601	374,238	726,967	648,640	230,653	182,016	128,586	261,755	359,240	443,771	189,793	58,012	230,950	191,976	-	-	1,776,551	1,716,637
EBITDA	269,601	374,238	929,735	851,408	230,653	182,016	128,586	261,755	359,240	443,771	189,793	58,012	230,950	191,976	-	-	1,979,319	1,919,405
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	201,218	66,341	6,216	106,855	75,271	38,407	199,735	145,262	275,007	26,361	(94,896)	51,081	1,761	-	-	389,629	389,306
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,433,076	1,462,811	2,235,700	872,176	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	6,417,650

	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)	(2,074,609)	(1,469,622)	(1,636,514)	(1,048,451)	(1,060,276)	(710,192)	(578,281)	(1,758,643)	(1,638,557)	(1,283,280)	(1,187,625)	(1,343,448)	(995,592)	-	-	(7,912,158)	(7,532,897)
Change in Due from	-	(2,232)	-	(971)	-	(168)	-	-	-	(168)	-	(113)	-	(3,285)	-	(183)	-	(6,951)
Change in Accounts Payable	(7,786)	(11,153)	(7,043)	(13,111)	(9,350)	(15,804)	(742)	20,486	(10,092)	4,682	(10,473)	(14,895)	(4,888)	(7,986)	(6,249)	(2,969)	(46,531)	(45,432)
Change in Due to	(377,591)	(92,097)	(719,273)	(192,100)	(279,222)	(65,744)	(150,962)	(37,882)	(430,184)	(103,626)	(469,269)	(164,687)	(50,034)	(346,367)	-	(1,173,831)	(2,046,351)	(2,072,708)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	98,998	-	101,614	-	72,790	-	29,437	-	102,227	-	82,187	-	60,364	-	57,966	-	503,356
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	-	784,976	-	1,132,884	-	454,220	-	296,175	-	750,395	-	646,139	-	482,901	-	-	-	3,797,294
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	169,016	173,020	660,626	642,424	123,799	106,745	90,179	62,019	213,978	168,764	163,433	152,908	179,870	190,215	-	-	1,386,922	1,327,332
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(353,452)	(286,500)	(233,865)	(327,500)	(488,920)	(129,000)	(61,192)	(456,500)	(550,112)	(262,500)	(240,218)	(50,000)	(313,489)	-	-	(1,193,500)	(1,691,135)
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	4,227,657	1,071,084	2,129,152	1,663,784	2,661,661	1,933,812	2,921,624	3,597,596	5,583,285	1,371,704	2,586,589	1,600,812	3,007,871	78,876	66,832	9,984,735	17,601,387



Camino Nuevo Charter Academy Financial Analysis January 2023

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$389K in FY22-23 compared to \$390K in the board approved budget. Any variances per account are explained below in the Income Statement section of this analysis.

Balance Sheet

As of January 31, 2023, the school's cash balance was \$21.05M. By June 30, 2023, the school's cash balance is projected to be \$17.60M, which represents a 32% reserve.

As of January 31, 2023, the Accounts Receivable balance was \$3.77M.

As of January 31, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$1.90M, compared to \$1.97M in the prior month.

As of January 31, 2023, CNCA had a debt balance of \$10.04M. An additional \$199K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY22-23 is projected to be \$56.90M, which is \$3.10M or 5.8% over budgeted revenue of \$53.80M.

LCFF Sources: There is a \$5.82M 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 \$147K 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 \$968K 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.

Object Code 8595: There is a \$640K 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 \$1.90M 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 \$357K increase in State Special Education revenue based on increased rates.

Object Code 8999: There is a \$195K increase in Prior Year Revenues largely due to final FY21-22 Lottery rates.

Expenses

Total expenses for FY22-23 are projected to be \$56.51M, which is \$3.10M or 5.8% over budgeted expenditures of \$53.41M.

Object Code 1170: Teacher Substitute expense is \$76K over budget partially due to Dalzell Lance adding a full time substitute teacher to their staff.

Object Code 1175: Teacher Stipend expense is \$139K over budget due to payments for the summer school program.

Object Code 1215: Psychologist salary expense is \$148K under budget based on staffing changes and one position being transferred to Object 1299.

Object Code 2131: Classified Teacher salary expense is \$178K over budget largely due to the inclusion of afterschool intervention teachers being funded by ELOP funds.

Object Code 2300: Classified Administrator salary expense is \$150K over budget due to sites adding SPED Compliance coordinators.

Object Code 3401: Health & Welfare expense is \$202K under budget based on employee elections during open enrollment.

Object Code 4111: Core Curricula materials expense is \$335K 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 \$104K 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 \$126K 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 \$486K over budget due to increased projected participation. This is offset by increased revenue as noted above.

Object Code 5841: Substitute teacher expense is \$450K over budget as a result of teacher vacancies or being absent.

Object Code 5842: Special Education service expense is \$1.03M budget partially 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.

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



Object Code 5843: Non Public School expense is \$120K over budget due to Kayne Siart and Cisneros needing this service for one of their students at each site.

Object Code 5859: All other consultant expense is \$289K 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 2701.16 based on enrollment of 2999 and a 90.0% attendance rate.

Actual ADA through Month 5 is 2689.22 with ending enrollment of 2984 and an 89.8% attendance rate.

In Month 5, ADA was 2624.20 with an 88.0% attendance rate.

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

Actuals as of 1/31/2023																				
			# of months remaining in FY																	
			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1					
			P-2	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												FORECAST	Budget Variance			
			Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL					Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)		
					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			
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	2999													2999	(131)	-4%	
Unduplicated Pupil Percentage			1	80%													94%	0	16%	
ADA			2,910.90	2701.16													2,701.16	(210)		
ADA Rate																				
Income																				
8011-8098 - Local Control Funding Formula Sources																				
8011 Local Control Funding Formula			24,304,257	24,005,539	1,109,061	1,109,061	1,996,308	1,996,308	1,996,308	1,996,308	1,996,308	2,326,917	2,326,917	2,326,917	2,326,917	-	2,498,209	24,005,539	(298,718)	-1%
8012 Education Protection Account			5,989,569	5,038,106	-	-	1,510,267	-	-	1,510,266	-	-	-	769,657	-	-	1,247,915	5,038,106	(951,464)	-16%
8019 Local Control Funding Formula - Prior Year			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes			9,006,528	8,556,870	502,047	1,004,092	669,395	669,392	669,395	669,395	669,397	1,242,178	621,089	621,089	621,089	621,089	(22,777)	8,556,870	(449,659)	-5%
8098 In Lieu of Property Taxes, Prior Year			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8011-8098 - Local Control Funding Formula Sources			31,781,850	37,600,514	1,611,108	2,113,153	4,175,970	2,665,700	2,665,703	4,175,969	2,665,705	3,569,095	2,948,006	3,717,663	2,948,006	621,089	3,723,348	37,600,514	5,818,664	18%
8100-8299 - Federal Revenue																				
8181 Special Education - Federal (IDEA)			807,687	660,758	38,767	77,536	51,691	51,691	51,691	51,689	51,691	95,920	47,960	47,960	47,960	47,960	(1,759)	660,758	(146,930)	-18%
8221 Child Nutrition - Federal			1,226,739	1,761,958	-	-	-	-	-	-	-	523,826	152,386	114,289	152,386	171,434	647,639	1,761,959	535,220	44%
8223 CACFP Supper			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I			1,393,339	1,406,016	-	-	-	-	-	303,541	642,490	-	-	351,504	-	-	108,481	1,406,016	12,677	1%
8292 Title II			141,781	153,275	-	-	-	-	-	-	34,766	-	-	38,319	-	-	80,190	153,275	11,493	8%
8294 Title III			158,444	159,600	-	-	-	-	-	33,113	-	-	-	39,900	-	-	86,587	159,600	1,156	1%
8295 Title IV, SSAE			101,254	108,097	-	-	-	-	-	24,824	24,833	-	-	27,024	-	-	31,416	108,097	6,843	7%
8296 Title IV, PCSGP			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue			4,230,357	5,198,238	790,000	513,956	5,224	507,525	(238,079)	-	-	-	-	3,198,679	-	-	420,934	5,198,238	967,881	23%
Total 8100-8299 - Other Federal Income			5,848,502	9,447,941	828,767	591,492	56,915	559,216	(186,388)	413,167	753,780	619,746	200,346	3,817,675	200,346	219,394	1,373,487	9,447,942	3,599,440	62%
8300-8599 - Other State Revenue																				
8520 Child Nutrition - State			87,425	418,242	-	-	-	-	-	-	-	124,342	36,172	27,129	36,172	40,694	153,732	418,241	330,817	378%
8550 Mandate Block Grant			347,217	62,947	-	-	-	-	62,582	-	-	-	-	-	-	-	62,582	(284,635)	-82%	
8561 State Lottery - Non Prop 20			474,477	460,176	-	-	-	-	-	195,231	-	-	-	115,044	-	-	149,901	460,176	(14,300)	-3%
8562 State Lottery - Prop 20			189,209	181,364	-	-	-	-	-	-	-	-	-	-	-	-	181,364	181,364	(7,845)	-4%
8560 Lottery Revenue			663,685	641,540	-	-	-	-	-	195,231	-	-	-	115,044	-	-	331,265	641,540	(22,145)	-3%
8587 State Grant Pass-Through			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740			901,507	938,095	-	-	-	-	-	-	-	-	-	-	-	-	938,095	938,095	36,588	4%
8592 State Mental Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8593 After School Education & Safety			813,931	813,931	-	-	-	-	-	-	-	-	-	203,483	-	-	610,449	813,931	(0)	0%
8594 Supplemental Categorical Block Grant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Grant			358,685	998,712	-	-	-	2,933,298	-	675,342	386,609	199,742	199,742	199,742	199,742	-	(3,795,507)	998,712	640,027	178%
8599 State Revenue - Other			717,973	2,619,735	3,285,679	275,623	617,050	(2,546,689)	3,105,322	879,675	-	-	-	654,934	-	-	(3,651,858)	2,619,735	1,901,761	265%
Total 8300-8599 - Other State Income			3,890,423	6,493,202	3,285,679	275,623	617,050	386,609	3,167,904	1,750,248	386,609	324,084	235,915	1,200,332	235,915	40,694	(5,413,825)	6,492,836	2,602,413	67%
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	0	34,866	29,281	24,588	2,330	2,330	2,330	2,330	-	-	104,151	61,664	145%
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	198,100	101,671	-	5,500	-	-	-	20,000	-	-	-	1,805	19,029	50,095	198,100	48,405	32%
8694 In Kind Donations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events			-	-	1,118	3,380	17	210	704	3,993	5,203	-	2,422	-	-	-	17,048	17,048	17,048	100%
8696 Other Fundraising			-	-	-	-	-	1,213	-	-	-	-	-	-	-	-	1,213	1,213	1,213	100%
8697 E-Rate			71,028	71,028	259	-	-	(632)	3,837	-	-	13,513	13,513	13,513	13,513	13,513	71,028	71,028	-	
8698 SELPA Grants			-	129,417	-	-	18,000	(18,000)	64,708	-	129,415	(64,707)	-	-	-	-	1	129,417	129,417	100%

Actuals as of 1/31/2023															
		# 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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		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-2		P-1		P-1	
		P-2		P-2		P-2		P-2		P-2		P-1		P-1	
		P-2													

Actuals as of 1/31/2023															
# of months remaining in FY															
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 P-1															
District 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 P-1															
	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL	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
Current Year Accounts Receivable		(7,532,897)	-	-	-	-	-	-	-	-	-	-	-	-	(7,532,897)
Change in Due from		-	(144,271)	14,773	(51,917)	(65,455)	(18,685)	(761)	(76,649)	336,015	-	-	-	-	-
Change in Accounts Payable		(45,432)	(85,046)	(605,860)	(505,994)	301,005	(58,268)	24,029	(37,857)	(394,433)	-	-	-	550,460	766,532
Change in Due to		(2,072,708)	(27,752)	13,039	(58,751)	(49,953)	(1,352,914)	(46,905)	(49,953)	(559,438)	-	-	-	-	59,919
Change in Accrued Vacation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities		503,356	(315,478)	456,581	(42,278)	407,032	25,273	6,707	(34,480)	-	-	-	-	-	-
Change in Prepaid Expenditures		(25,286)	247,658	(13)	-	(1,798)	(1,980)	(2,970)	(878)	-	-	-	-	(265,306)	-
Change in Deposits		(1,000)	-	-	-	-	(1,000)	-	-	-	-	-	-	-	-
Change in Deferred Revenue		3,797,294	(3,949,578)	-	-	-	-	-	-	-	-	-	-	-	7,746,872
Change in Other Long Term Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense		1,327,332	104,968	105,275	106,570	105,761	107,290	106,025	110,369	105,550	119,017	118,852	118,828	118,828	-
Cash Flow from Investing Activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures		(1,691,135)	(60,440)	(126,640)	(100,602)	(49,966)	(58,288)	(48,421)	(68,118)	-	(1,126,660)	(52,000)	-	-	-
Cash Flow from Financing Activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans		-	-	-	(197,326)	-	-	-	-	-	(199,299)	-	-	-	-
Ending Cash Balance		15,774,899	16,852,191	17,426,405	18,243,160	19,102,387	18,202,062	20,767,203	21,045,167	19,700,579	16,451,764	21,101,331	21,419,521	17,601,387	17,601,387

FORECAST		Budget Variance	
Jul-22 - Jun-23		Better / (Worse)	% Better / (Worse)
(7,532,897)			
(6,951)			
(45,432)			
(2,072,708)			
-			
503,356			
(25,286)			
(1,000)			
3,797,294			
-			
-			
1,327,332			
-			
(1,691,135)			
-			
-			
-			
-			
(396,625)			
17,601,387			