

Camino Nuevo Charter Academy - Financial Dashboard (April 2023)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

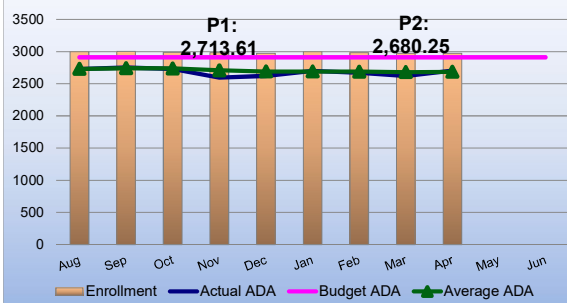


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment as of Month 9 was under budget by 158 students. P2 ADA is 90.0% which is 3% lower than budgeted ADA.

CNCA is projected to have a net income of \$222K.

Cash remains strong across all entities and is projected to be at \$22.8MM as of 06/30/2023.

3

Average Daily Attendance Analysis

Category	Actual through Month 9	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,974	2,972	3,130	(158)	3,017	4,942
ADA %	89.8%	90.0%	93.0%	-3.0%	90.2%	90.4%
Average ADA	2,683.18	2,680.25	2,910.90	(230.65)	2,720.70	4,468.34

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LCFF Supplemental & Concentration Grant Factors

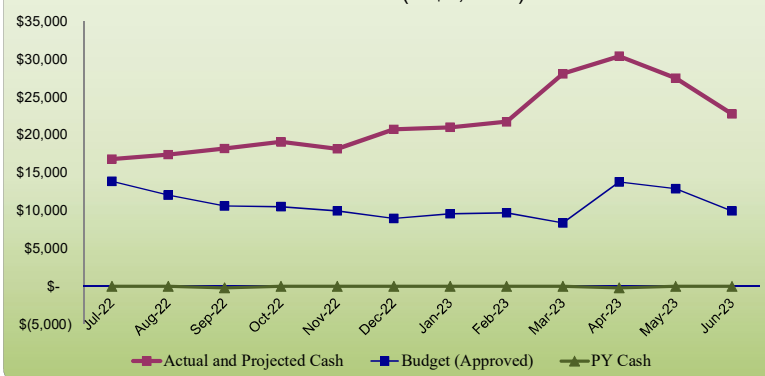
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	95.7%	2.0%	93.6%
3-Year Average %	94.7%	94.7%	0.0%	95.1%
District UPP C. Grant Cap	85.6%	86.0%	0.4%	85.6%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 04/30/23	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	37,404,100	39,300,354	(1,896,255)	37,886,610	(482,510)	31,553,214	31,367,376	185,837	35,808,573	33,411,308
Federal Revenue	9,733,788	8,059,600	1,674,187	9,236,003	497,785	5,811,357	5,406,959	404,398	10,868,693	8,544,443
State Revenue	7,277,708	3,890,423	3,387,284	5,852,825	1,424,883	17,590,213	2,422,442	15,167,771	4,097,827	2,578,594
Other Local Revenue	3,382,646	2,400,289	982,358	3,099,912	282,734	3,025,350	1,985,330	1,040,020	2,971,632	2,587,536
Grants/Fundraising	280,665	149,695	130,970	184,743	95,922	227,050	149,489	77,561	390,444	263,396
TOTAL REVENUE	58,078,907	53,800,362	4,278,545	56,260,093	1,818,814	58,207,184	41,331,596	16,875,588	54,137,169	47,385,276
Total per ADA	21,669	18,482	3,187	20,991	679				12,116	15,936
w/o Grants/Fundraising	21,564	18,431	3,134	20,922	643				12,028	15,847
Certificated Salaries	16,139,991	16,771,049	631,057	16,332,337	192,346	13,000,643	13,651,834	651,190	16,070,067	12,866,595
Classified Salaries	7,107,472	6,940,217	(167,255)	7,362,227	254,755	5,634,360	5,610,956	(23,404)	6,291,816	3,627,635
Benefits	7,731,093	8,124,172	393,079	8,212,147	481,054	6,152,413	6,854,993	702,580	6,650,987	4,779,613
Student Supplies	3,693,042	2,722,594	(970,448)	3,705,694	12,652	2,786,719	2,223,151	(563,568)	4,615,770	5,238,611
Operating Expenses	21,658,975	17,263,011	(4,395,964)	18,931,018	(2,727,957)	14,810,137	14,370,222	(439,915)	19,409,944	13,715,921
Other	1,526,113	1,589,690	63,577	1,550,408	24,295	1,291,325	1,352,897	61,572	1,420,923	1,299,959
TOTAL EXPENSES	57,856,686	53,410,733	(4,445,953)	56,093,832	(1,762,854)	43,675,597	44,064,053	388,456	54,459,506	41,528,335
Total per ADA	21,586	18,349	(3,238)	20,929	658				12,188	13,966
NET INCOME / (LOSS)	222,220	389,629	(167,409)	166,261	55,959	14,531,587	(2,732,457)	17,264,044	(322,337)	5,856,942
OPERATING INCOME	1,545,565	1,776,551	(230,986)	1,513,901	31,664	15,620,144	(1,582,328)	17,202,472	888,003	6,938,656
EBITDA	1,748,333	1,979,319	(230,986)	1,716,669	31,664	15,822,912	(1,379,560)	17,202,472	1,098,586	7,156,901

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



Year-End Cash Balance		
Projected	Budget	Variance
22,808,032	9,984,735	12,823,297

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Balance Sheet	6/30/2022	3/31/2023	4/30/2023	6/30/2023 FC
Assets				
Cash, Operating	16,938,485	28,132,225	30,444,030	22,808,032
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	2,101,670	2,101,670	8,455,354
Due From Others	178,871	582,802	279,191	183,175
Other Assets	264,447	65,056	65,146	298,367
Net Fixed Assets	39,724,047	39,446,189	39,475,960	39,527,192
Total Assets	64,321,147	70,327,943	72,365,996	71,272,120
Liabilities				
A/P & Payroll	2,361,220	2,060,530	1,636,332	2,940,811
Due to Others	2,132,638	801,335	716,991	1,220,646
Deferred Revenue	4,090,883	141,305	141,305	11,548,662
Other Liabilities	0	0	0	0
Total Debt	10,237,071	9,840,445	9,840,445	9,840,445
Total Liabilities	18,821,811	12,843,616	12,335,074	25,550,564
Equity				
Beginning Fund Bal.	45,821,673	45,499,335	45,499,335	45,499,335
Net Income/(Loss)	(322,337)	11,984,991	14,531,587	222,220
Total Equity	45,499,335	57,484,326	60,030,922	45,721,556
Total Liabilities & Equity	64,321,146	70,327,942	72,365,996	71,272,120
Available Line of Credit				
Days Cash on Hand	116	188	197	147
Cash Reserve %	31.8%	51.4%	53.9%	40.3%

		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
Income	Enrollment	606	603	697	677	462	460	270	266	732	726	587	521	508	470	-	-	3,130	2,997
	ADA	563.58	557.82	648.21	583.63	429.66	405.49	251.10	240.66	680.76	646.15	545.91	465.45	472.44	427.20	-	-	2,910.90	2,680.25
	ADA %	93%	93%	93%	88%	93%	88%	93%	91%	93%	90%	93%	89%	93%	92%	-	-	93%	90%
	UPP	96%	98%	91%	92%	98%	98%	93%	93%	96%	96%	92%	92%	94%	95%	0%	0%	81%	81%
8011-8098 · Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		4,412,117	4,639,456	4,886,324	4,651,123	3,406,938	3,394,462	1,816,868	1,845,750	5,223,806	5,240,212	4,099,184	3,702,508	5,682,825	5,267,833	-	-	24,304,257	23,501,132
8012 Education Protection Account		1,362,632	1,217,238	1,572,072	1,277,476	1,034,323	880,988	604,475	522,870	1,638,798	1,403,858	1,321,580	1,016,960	94,488	85,440	-	-	5,989,569	5,000,973
8019 Local Control Funding Formula - Prior Year		-	(148,013)	-	(156,302)	-	(86,949)	-	(50,824)	-	(137,773)	-	-	-	(98,462)	-	-	-	(540,550)
8096 In Lieu of Property Taxes		1,743,756	1,852,704	2,005,607	1,938,428	1,329,398	1,346,766	776,921	799,311	2,106,319	2,146,077	1,689,084	1,545,913	1,461,762	1,418,872	-	-	9,006,528	8,901,995
8098 In Lieu of Property Taxes, Prior Year		-	148,013	-	156,302	-	86,949	-	50,824	-	137,773	-	-	-	98,462	-	-	-	540,550
Total 8011-8098 · Local Control Funding Formula Sources		7,518,504	7,709,399	8,464,003	7,867,028	5,770,659	5,622,216	3,198,264	3,167,931	8,968,923	8,790,148	7,109,848	6,265,381	7,239,076	6,772,145	-	-	39,300,354	37,404,100
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		156,377	136,454	179,859	142,768	119,218	99,191	69,673	58,870	188,890	158,061	151,474	113,858	131,088	104,502	-	-	807,687	655,643
8221 Child Nutrition - Federal		337,888	516,873	194,144	330,939	203,735	325,883	89,765	83,582	293,501	409,464	242,012	260,664	159,194	152,259	-	-	1,226,739	1,670,199
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I		299,542	279,984	281,238	275,389	225,453	164,568	127,811	92,570	353,264	257,138	260,949	235,144	198,346	197,763	-	-	1,393,339	1,245,418
8292 Title II		29,418	26,575	28,970	32,083	23,591	17,267	12,822	9,712	36,414	26,979	26,467	29,459	20,512	23,629	-	-	141,781	138,725
8294 Title III		47,362	51,791	31,346	34,277	31,002	23,219	11,326	13,061	42,328	36,280	25,054	27,397	12,355	13,511	-	-	158,444	163,257
8295 Title IV, SSAE		24,324	23,660	18,066	21,390	16,685	13,478	9,952	7,581	26,637	21,059	17,907	18,042	14,320	15,174	-	-	101,254	99,325
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue		1,316,189	1,124,748	753,907	1,340,525	321,209	529,985	363,433	413,065	684,643	943,050	806,037	1,292,611	669,581	1,060,287	-	-	4,230,357	5,761,221
Total 8100-8299 · Other Federal Income		2,211,099	2,160,086	1,487,529	2,177,371	940,894	1,173,590	684,783	678,441	1,625,676	1,852,031	1,529,899	1,977,175	1,205,397	1,567,125	-	-	8,059,600	9,733,788
8300-8599 · Other State Revenue																			
8520 Child Nutrition - State		25,144	108,020	12,865	81,260	14,227	64,418	6,310	20,184	20,537	84,602	17,841	72,624	11,037	34,943	-	-	87,425	381,449
8550 Mandate Block Grant		8,664	9,258	10,120	6,268	3,820	6,853	10,089	4,006	10,859	297,161	21,184	22,085	21,184	22,085	-	-	347,217	62,582
8561 State Lottery - Non Prop 20		91,864	95,083	105,658	100,149	70,035	69,129	40,929	40,989	110,964	110,118	88,983	78,916	77,008	72,882	-	-	474,477	457,147
8562 State Lottery - Prop 20		36,633	37,474	42,134	39,470	27,928	27,245	16,322	16,154	44,249	43,399	35,484	31,102	30,709	28,724	-	-	189,209	180,170
8560 Lottery Revenue		128,496	132,556	147,792	139,619	97,962	96,374	57,251	57,143	155,213	153,517	124,467	110,018	107,716	101,607	-	-	663,685	637,317
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	275,648	126,737	270,502	59,272	281,210	-	65,749	59,272	346,960	113,404	267,087	-	-	-	-	358,685	1,160,197
8599 State Revenue - Other		51,209	125,703	97,017	841,310	90,192	764,588	50,401	299,141	140,594	1,063,730	82,798	839,424	346,356	413,970	-	-	717,973	3,284,137
Total 8300-8599 · Other State Income		923,402	1,301,803	598,014	1,546,966	471,405	1,416,926	249,139	593,980	720,544	2,010,907	839,155	1,502,223	809,308	915,808	-	-	3,890,423	7,277,708
8600-8799 · Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income		8,400	43,307	7,000	40,164	6,787	26,840	3,500	15,689	10,287	42,529	7,000	36,697	9,800	40,683	-	-	42,487	203,379
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	84,122	22,670	44,260	12,857	23,580	35,527	67,840	29,168	29,168	15,000	28,212	-	-	149,695	247,747
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	5,793	-	3,301	-	723	-	1,156	-	1,879	-	8,733	-	11,999	-	-	-	31,705
8696 Other Fundraising		-	4	-	4	-	3	-	2	-	4	-	3	-	1,198	-	-	-	1,213
8697 E-Rate		10,201	12,480	14,776	11,040	9,504	10,301	9,600	10,560	19,104	20,861	9,600	9,600	17,347	12,573	-	-	71,028	66,554
8698 SELPA Grants		-	54,822	-	99,222	-	62,803	-	10,888	-	73,691	-	23,119	-	46,879	-	-	-	297,733
8699 All Other Local Revenue		-	440	-	228	-	15	-	9	-	23	-	1,301	-	427	-	-	-	2,418
8792 Transfers of Apportionments - Special Education		442,743	545,950	509,227	571,210	337,537	396,861	197,262	235,539	534,798	632,400	428,861	455,545	371,144	418,109	-	-	2,286,774	2,623,214

	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	701,200	591,003	809,291	376,497	541,805	223,219	297,422	599,716	839,227	474,630	564,166	413,291	560,080	-	-	2,549,984	3,473,964
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	36,376	-	26,064	-	32,161	-	16,274	-	48,435	-	40,592	-	37,880	-	-	-	189,348
Total Prior Year Adjustments	-	36,376	-	26,064	-	32,161	-	16,274	-	48,435	-	40,592	-	37,880	-	-	-	189,348
TOTAL INCOME	11,124,349	11,908,864	11,140,549	12,426,720	7,559,455	8,786,699	4,355,405	4,754,049	11,914,860	13,540,748	9,953,532	10,349,537	9,667,072	9,853,038	-	-	53,800,362	58,078,907
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	1,948,006	2,645,166	2,453,501	1,627,251	1,612,612	895,178	789,764	2,522,429	2,402,376	2,329,682	2,090,704	2,134,879	2,072,894	-	-	11,758,566	10,967,482
1120 Teachers' Hourly	-	-	-	-	-	34,127	52,640	-	52,640	34,127	-	-	-	-	-	-	52,640	34,127
1170 Teachers' Salaries - Substitute	59,280	86,892	61,050	54,411	44,400	19,885	25,900	49,662	70,300	69,547	64,750	89,789	56,000	137,448	-	-	311,380	438,087
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	131,817	79,950	100,502	37,750	67,992	22,500	27,419	60,250	95,411	70,400	134,526	184,960	159,294	-	-	473,400	621,549
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	42,455	87,710	48,835	56,332	32,212	33,650	18,923	89,982	51,135	73,157	42,578	62,915	35,542	-	-	389,290	220,546
1299 Certificated Pupil Support - Other	111,797	196,537	211,011	128,522	132,561	84,781	49,810	50,851	182,372	135,633	108,292	110,180	93,130	93,544	-	-	706,601	664,417
1300 Certificated Supervisors' & Administrators' Salaries	510,826	572,801	522,777	577,824	460,275	483,690	322,414	309,335	782,689	793,025	521,497	587,002	741,382	663,132	-	-	3,079,172	3,193,783
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	2,961,678	2,978,508	3,607,664	3,363,595	2,358,570	2,335,300	1,402,092	1,245,954	3,760,662	3,581,254	3,167,778	3,054,779	3,273,267	3,161,855	-	-	16,771,049	16,139,991
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	612,049	480,327	501,298	376,635	431,344	135,924	92,603	512,559	523,947	704,248	601,121	307,815	260,480	-	-	2,650,258	2,498,895
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	282,285	75,952	116,724	38,352	52,674	-	47,274	38,352	99,948	-	21,286	-	-	-	-	335,392	520,242
2200 Classified Support Salaries	177,415	199,591	142,354	122,268	106,129	111,632	78,235	63,940	184,364	175,572	117,274	105,547	98,006	85,765	-	-	719,412	688,744
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	83,141	-	75,682	-	4,971	80,653	-	-	-	57,420	44,905	-	-	57,420	208,699
2400 Classified Office Staff Salaries	221,323	230,096	225,512	221,733	218,536	200,274	150,450	149,952	368,986	350,227	207,371	204,471	226,777	252,763	-	-	1,249,969	1,259,289
2900 Other Classified Salaries	405,213	328,360	342,257	379,981	292,425	296,427	182,899	192,667	475,323	489,094	391,840	401,502	313,133	332,667	-	-	1,927,767	1,931,604
Total 2000 · Classified Salaries	1,670,348	1,652,381	1,266,401	1,425,145	1,032,076	1,168,032	547,508	551,408	1,579,584	1,719,440	1,420,733	1,333,927	1,003,151	976,579	-	-	6,940,217	7,107,472
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	551,958	689,064	650,030	450,487	452,107	267,800	251,251	718,286	703,358	605,046	575,415	625,194	602,638	-	-	3,203,270	3,083,398
3212 PERS - Public Employee Retirement System	423,767	430,748	321,286	346,518	261,838	280,565	138,903	118,433	400,740	398,998	360,440	337,915	254,499	243,588	-	-	1,760,733	1,757,767
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	104,723	78,517	84,883	63,989	69,013	33,945	29,042	97,934	98,055	88,085	82,785	62,195	61,517	-	-	430,293	431,963
3331 MED - Medicare	67,164	66,142	70,674	68,176	49,164	50,012	28,269	25,697	77,434	75,709	66,533	62,608	62,008	59,552	-	-	343,813	332,187
3401 H&W - Health & Welfare	404,094	360,033	431,977	348,685	308,904	272,656	154,540	134,268	463,444	406,924	348,773	338,046	355,902	315,206	-	-	2,004,190	1,768,895
3501 SUI - State Unemployment Insurance	23,160	22,787	24,370	23,486	16,953	17,230	9,748	8,845	26,701	26,075	22,943	21,570	21,382	20,613	-	-	118,556	114,531
3601 Workers' Compensation Insurance	48,671	53,844	50,767	56,657	38,538	39,414	22,019	22,663	60,557	62,076	50,459	57,991	52,862	49,710	-	-	263,316	280,278
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(12,481)	-	(5,814)	-	(2,359)	-	(1,580)	-	(3,939)	-	(8,546)	-	(7,146)	-	-	-	(37,926)
Total 3000 · Employee Benefits	1,636,099	1,577,754	1,666,655	1,572,621	1,189,873	1,178,638	655,224	588,619	1,845,097	1,767,257	1,542,279	1,467,783	1,434,043	1,345,678	-	-	8,124,172	7,731,093
4000 · Supplies																		
4111 Core Curricula Materials	10,567	90,508	39,993	108,694	1,071	103,851	10,901	58,785	11,972	162,636	22,095	102,621	20,200	20,776	-	-	104,827	485,234
4211 Books & Other Reference Materials	1,000	11,151	10,050	10,050	3,325	12,303	375	1,901	3,700	14,204	4,000	4,000	13,000	13,000	-	-	31,750	52,406
4311 Student Materials	77,059	74,058	85,309	75,458	42,061	55,917	38,940	35,446	81,001	91,363	66,390	56,895	84,890	104,133	-	-	394,648	401,907
4351 Office Supplies	-	12,000	18,000	23,528	12,000	12,326	7,200	7,200	19,200	19,526	15,600	18,118	12,000	15,469	-	-	64,800	88,641
4371 Custodial Supplies	12,000	30,000	12,000	24,000	12,000	14,029	12,000	14,500	24,000	28,529	18,000	18,929	12,000	21,000	-	-	78,000	122,458
4391 Food (Non Nutrition Program)	6,100	39,367	10,200	27,909	27,909	28,779	10,800	23,211	25,750	51,990	11,542	18,147	19,100	35,661	-	-	72,692	173,075
4392 Uniforms	2,800	10,130	5,000	15,180	1,500	13,574	-	9,912	1,500	23,486	1,000	9,511	7,500	8,344	-	-	17,800	66,651
4393 PE & Sports Equipment	7,000	9,434	5,000	4,187	1,500	2,167	2,000	5,225	3,500	7,392	3,000	4,030	2,500	3,361	-	-	21,000	28,404
4395 Before & After School Program Supplies	-	-	-	-	-	5,134	-	-	-	5,134	-	-	-	-	-	-	-	5,134
4399 All Other Supplies	12,286	13,068	17,091	17,771	5,000	12,331	8,560	8,678	13,560	21,009	15,261	19,743	45,024	36,910	-	-	103,222	108,502
4390 Other Supplies	28,186	71,999	37,291	65,047	22,950	61,984	21,360	47,027	44,310	109,011	30,803	51,432	74,124	84,276	-	-	214,714	381,765
4411 Non Capitalized Equipment	69,950	73,589	22,010	42,712	65,750	138,033	18,121	24,790	83,871	162,822	30,274	56,075	54,099	33,723	-	-	260,204	368,921
4711 Nutrition Program Food & Supplies	407,477	483,826	269,447	388,943	262,374	306,987	126,078	122,083	388,452	429,071	303,290	323,867	204,984	166,004	-	-	1,573,650	1,791,711
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	606,239	847,131	494,100	738,432	421,531	705,429	234,975	311,732	656,506	1,017,162	490,453	631,936	475,296	458,382	-	-	2,722,594	3,693,042
5000 · Operating Services																		
5211 Travel & Conferences	14,000	14,000	24,450	13,750	1,897	2,105	2,297	6,297	4,194	8,402	4,000	4,000	19,520	24,020	-	-	66,164	64,172

	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	14,441	13,517	16,330	6,648	8,363	5,966	7,678	12,614	16,041	9,038	12,352	18,310	24,162	-	-	64,340	83,326
5451 General Insurance	-	-	-	-	-	-	27,500	33,337	27,500	33,337	-	-	3,998	2,119	-	-	31,498	35,456
5511 Utilities	142,002	215,463	114,960	130,896	115,800	122,516	54,276	76,133	170,076	198,649	167,816	168,377	108,303	160,088	-	-	703,158	873,473
5521 Security Services	58,431	87,041	560	30	500	500	500	500	1,000	1,000	657	657	93,761	93,863	-	-	154,409	182,591
5531 Housekeeping Services	137,478	161,099	117,667	166,197	112,970	109,591	-	31,000	112,970	140,591	150,810	155,895	98,076	99,765	-	-	617,001	723,547
5599 Other Facility Operations & Utilities	58,897	61,741	56,450	57,965	70,184	69,206	25,378	28,106	95,563	97,312	91,769	91,558	70,059	69,676	-	-	372,738	378,252
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	12,000	14,200	11,028	3,924	3,924	8,292	16,409	12,216	20,333	2,140	2,140	23,892	22,299	-	-	66,448	67,801
5621 Equipment Lease	44,009	53,484	26,459	24,849	36,371	40,247	19,641	24,021	56,012	64,269	27,705	27,705	59,683	49,391	-	-	213,869	219,698
5631 Vendor Repairs	90,000	115,000	78,400	88,000	49,975	67,975	25,000	96,208	74,975	164,183	60,200	57,678	75,000	91,800	-	-	378,575	516,661
5812 Field Trips & Pupil Transportation	23,400	45,166	27,200	23,600	21,330	21,300	17,400	22,800	38,730	44,100	-	746	69,300	90,833	-	-	158,630	204,445
5821 Legal	3,000	3,000	-	751	-	712	-	712	-	1,424	19,000	88,500	-	6,601	-	-	22,000	100,277
5823 Audit	-	2,033	-	2,338	-	1,550	-	906	-	2,456	-	1,969	-	1,704	-	-	-	10,500
5831 Advertisement & Recruitment	5,000	9,800	7,500	20,366	7,500	7,500	12,500	12,500	20,000	20,000	7,500	7,500	5,000	3,500	-	-	45,000	61,166
5841 Contracted Substitute Teachers	-	80,410	7,500	137,352	-	114,039	3,480	118,893	3,480	232,932	15,660	112,351	8,240	117,712	-	-	34,880	680,756
5842 Special Education Services	427,274	453,160	450,352	1,265,242	231,500	598,117	145,375	343,883	376,875	941,999	273,750	696,419	265,200	506,774	-	-	1,793,451	3,863,595
5843 Non Public School	-	-	-	12,725	-	46,744	-	-	-	46,744	166,547	163,867	-	-	-	-	166,547	223,336
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	354,782	239,423	299,403	178,664	178,664	106,250	106,250	284,913	284,913	330,081	330,648	287,143	291,143	-	-	1,486,413	1,560,890
5852 PD Consultants & Tuition	60,222	77,901	53,015	58,345	46,895	78,094	29,383	42,213	76,277	120,307	61,596	69,653	1,563	8,663	-	-	252,673	334,869
5854 Nursing & Medical (Non-IEP)	4,100	4,100	6,000	4,000	3,500	3,500	6,000	2,500	6,000	6,000	6,658	4,600	2,000	2,000	-	-	24,758	20,700
5859 All Other Consultants & Services	106,909	210,209	145,700	320,579	123,944	460,427	51,096	87,668	175,041	548,095	154,459	228,903	134,063	159,329	-	-	716,172	1,467,115
5861 Non Instructional Software	87,809	107,805	109,220	122,247	75,183	80,219	46,269	60,876	121,452	141,095	90,873	106,834	90,785	116,441	-	-	500,140	594,423
5865 Fundraising Cost	-	-	-	9,690	-	-	-	20,000	-	20,000	-	1,441	-	520	-	-	-	31,651
5871 District Oversight Fees	75,185	77,094	84,640	78,670	57,707	56,222	31,983	31,679	89,689	87,901	71,098	62,654	72,391	67,721	-	-	393,004	374,041
5872 Special Education Fees (SELPA)	119,824	136,481	137,817	142,796	91,351	99,210	53,387	58,882	144,738	158,092	116,067	113,881	100,446	104,522	-	-	618,892	655,771
5881 Intra-Agency Fees	1,156,944	1,222,469	1,205,885	1,164,851	843,428	843,719	468,383	467,545	1,311,811	1,311,264	1,065,422	935,683	1,030,274	983,524	-	-	5,770,336	5,617,791
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	3,056	-	12,205	-	7,912	-	968	-	8,880	-	859	-	3,884	-	-	-	28,883
5899 All Other Expenses	15,736	18,387	14,482	16,462	13,080	10,810	7,636	10,258	20,716	21,068	19,015	21,099	16,369	24,884	-	-	86,318	101,900
5911 Office Phone	16,632	13,020	9,492	13,188	9,060	12,768	8,820	14,328	17,880	27,096	9,552	13,572	17,040	14,376	-	-	70,596	81,252
5913 Mobile Phone	-	516	2,400	1,080	6,000	3,600	2,280	1,200	8,280	4,800	3,600	1,560	1,680	516	-	-	17,520	8,472
5921 Internet	12,751	15,600	18,470	13,800	11,880	12,876	12,000	13,200	23,880	26,076	12,000	12,000	21,684	15,717	-	-	88,785	83,193
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	1,649	6,750	6,750	3,500	3,500	500	1,243	4,000	4,743	2,000	2,000	5,000	5,000	-	-	18,550	20,142
5999 Other Communications	-	5,246	-	7,502	479	4,384	-	2,915	479	7,299	-	7,145	-	4,637	-	-	479	31,829
Total 5000 · Operating Services	3,980,384	4,524,861	3,175,993	4,446,471	2,326,752	3,273,777	1,387,020	1,987,368	3,713,771	5,261,145	3,142,497	3,707,729	3,250,366	3,718,770	-	-	17,263,011	21,658,975
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	173,445	660,626	638,760	123,799	113,257	90,179	62,123	213,978	175,381	163,433	147,058	179,870	188,701	-	-	1,386,922	1,323,345
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	169,016	173,445	660,626	638,760	123,799	113,257	90,179	62,123	213,978	175,381	163,433	147,058	179,870	188,701	-	-	1,386,922	1,323,345
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	11,754,080	11,074,207	12,387,791	7,452,600	8,774,433	4,316,997	4,747,205	11,769,598	13,521,639	9,927,172	10,343,212	9,615,992	9,849,964	-	-	53,410,733	57,856,686
NET INCOME	100,584	154,783	66,341	38,929	106,855	12,266	38,407	6,844	145,262	19,109	26,361	6,325	51,081	3,073	-	-	389,629	222,220
Operating Income	269,601	328,229	726,967	677,689	230,653	125,523	128,586	68,967	359,240	194,490	189,793	153,383	230,950	191,774	-	-	1,776,551	1,545,565
EBITDA	269,601	328,229	929,735	880,457	230,653	125,523	128,586	68,967	359,240	194,490	189,793	153,383	230,950	191,774	-	-	1,979,319	1,748,333
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	154,783	66,341	38,929	106,855	12,266	38,407	6,844	145,262	19,109	26,361	6,325	51,081	3,073	-	-	389,629	222,220
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,433,076	1,016,751	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	6,769,237

	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)	(1,926,305)	(1,469,622)	(2,308,213)	(1,048,451)	(1,232,136)	(710,192)	(563,499)	(1,758,643)	(1,795,635)	(1,283,280)	(735,053)	(1,343,448)	(1,244,088)	-	-	(7,912,158)	(8,009,294)
Change in Due from	-	(869)	-	0	-	(789)	-	-	-	(789)	-	-	-	(2,463)	-	(183)	-	(4,304)
Change in Accounts Payable	(7,786)	(11,153)	(7,043)	(13,111)	(9,350)	(15,804)	(742)	40,171	(10,092)	24,366	(10,473)	(14,895)	(4,888)	67,766	(6,249)	(2,969)	(46,531)	50,004
Change in Due to	(377,591)	132,170	(719,273)	85,544	(279,222)	174,076	(150,962)	127,356	(430,184)	301,432	(469,269)	(137,078)	(50,034)	(120,228)	-	(1,173,831)	(2,046,351)	(911,992)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	96,157	-	111,785	-	83,144	-	37,863	-	121,007	-	88,178	-	52,132	-	60,329	-	529,587
Change in Prepaid Expenditures	(60,839)	(5,123)	(16,285)	(1,154)	(40,051)	(2,432)	(40,529)	(8,656)	(80,580)	(11,088)	(13,524)	(563)	(62,260)	(3,277)	(3,576)	(11,715)	(237,064)	(32,919)
Change in Deposits	-	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000)
Change in Deferred Revenue	-	2,092,251	-	1,513,874	-	1,454,950	-	1,010,471	-	2,465,421	-	756,920	-	629,313	-	-	-	7,457,779
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	169,016	174,236	660,626	638,760	123,799	113,257	90,179	62,123	213,978	175,381	163,433	147,058	179,870	188,701	-	-	1,386,922	1,324,136
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(411,529)	(286,500)	(175,086)	(327,500)	(253,189)	(129,000)	(80,522)	(456,500)	(333,710)	(262,500)	(23,148)	(50,000)	(183,808)	-	-	(1,193,500)	(1,127,281)
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	5,356,668	1,071,084	3,012,704	1,663,784	3,919,320	1,933,812	3,624,300	3,597,596	7,543,620	1,371,704	3,496,097	1,600,812	3,329,747	78,876	69,195	9,984,735	22,808,032



Camino Nuevo Charter Academy Financial Analysis April 2023

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$222K in FY22-23 compared to \$390K in the board approved budget. Reasons for this negative \$167K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2023, the school's cash balance was \$30.44M. By June 30, 2023, the school's cash balance is projected to be \$22.81M, which represents a 40% reserve.

As of April 30, 2023, the Accounts Receivable balance was \$2.10M, down from \$2.10M in the previous month, due to the receipt of revenue earned in FY21-22.

As of April 30, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$1.64M, compared to \$2.06M in the prior month.

As of April 30, 2023, CNCA had a debt balance of \$9.84M compared to \$9.84M in the prior month. An additional \$K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY22-23 is projected to be \$58.08M, which is \$4.28M or 8.0% over budgeted revenue of \$53.80M.

LCFF Sources: There is a \$1.90M decrease in Local Control Funding Sources. This is due lower than budgeted enrollment and ADA percentage. This is partially offset by the final state budget reflecting a 13.26% COLA instead of the 6.86% budgeted.

Object Code 8181: There is a \$152K decrease in Special Education (IDEA) funds due to reduced rates and reduced ADA.

Object Code 8221: There is a \$443K increase in Federal nutrition funds based on projected participation rates. This is offset by increased nutrition costs (Object 4711).

Object Code 8291: There is a \$148K decrease in Title I funding based on current entitlement schedules.

Object Code 8299: There is a \$1.53M increase in Other Federal revenue due to additional ESSER funds being used. Except for Burlington, all locations are utilizing supplementary one-time funds to mitigate augmented expenses for Special Education, decreased ADA, and other costs.

Object Code 8520: There is a \$294K increase in State nutrition funds based on projected participation rates. This is offset by increased nutrition costs (Object 4711).

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



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 \$802K 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 \$2.57M increase in Other State revenue due to Hold Harmless funds received for CNCA#2, CNCA#3, and CNCA#4. In addition, sites are using Learning Recovery as well as Arts & Music grant funds to help with increased costs and reduced ADA.

Object Code 8660: There is a \$161K increase in Interest revenue.

Object Code 8692: There is a \$98K increase in Grants due to CTC grant covering for resident coach.

Object Code 8698: There is a \$298K increase in SELPA grants revenue due to allocations received across all charters.

Object Code 8792: There is a \$336K increase in State Special Education revenue based on increased rates.

Object Code 8999: There is a \$189K increase in Prior Year Revenues largely due to final FY21-22 Lottery rates and SMAA funds received.

Expenses

Total expenses for FY22-23 are projected to be \$57.86M, which is \$4.45M or 8.3% over budgeted expenditures of \$53.41M.

Object Code 1170: Teacher Substitute expense is \$127K over budget partially due to Dalzell Lance and Kayne Siart adding a full time substitute teacher to their staff.

Object Code 1175: Teacher Stipend expense is \$148K over budget due to payments for the summer school program as well as increased ELOP extra duty intervention.

Object Code 1215: Psychologist salary expense is \$169K under budget based on staffing changes and one position being transferred to Object 1299.

Object Code 2131: Classified Teacher salary expense is \$185K over budget largely due to the inclusion of afterschool intervention teachers being funded by ELOP funds.

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

Object Code 3401: Health & Welfare expense is \$235K under budget based on employee elections during open enrollment.

Object Code 4111: Core Curricula materials expense is \$380K 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 \$167K over budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds. In addition, site have had increased food purchases for PD.

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



Object Code 4411: Non Capitalized Equipment expense is \$109K 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 \$218K over budget due to increased projected participation. This is offset by increased revenue as noted above.

Object Code 5511: Utilities expense is \$170K over budget based on current trend.

Object Code 5531: Housekeeping Service expense is \$107K over budget partially due to substitute custodians needed at sites.

Object Code 5631: Vendor Repair expense is \$138K over budget due to increased repair needs at sites.

Object Code 5821: Legal expense is \$78K over budget largely due to a settlement payment at Cisneros.

Object Code 5841: Substitute teacher expense is \$646K over budget as a result of teacher vacancies or being absent.

Object Code 5842: Special Education service expense is \$2.07M over 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.

Object Code 5859: All other consultant expense is \$751K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent. In addition, this includes \$250K ELOP service fee to PNEDG.

Object Code 5861: Non Instructional Software expense is \$94K over budget based on increased services and additional programs purchased.

ADA

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

Actual P2 ADA is 2680.25 based on enrollment of 2972 and a 90.0% attendance rate.

Actual ADA through Month 9 is 2683.18 with ending enrollment of 2974 and an 89.8% attendance rate.

In Month 9, ADA was 2705.61 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%.

Actuals as of 4/30/2023																			
		# of months remaining in FY																	
		12	11	10	9	8	7	6	5	4	3	2	1						
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1						
		2022-23	2022-23													FORECAST	Budget Variance		
		Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
				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)
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	2972														2972	(158)	-5%
Unduplicated Pupil Percentage		1	82%														96%	0	19%
ADA		2,910.90	2680.25														2,680.25	(231)	
ADA Rate																			
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		24,304,257	23,501,132	1,109,061	1,109,061	1,996,308	1,996,308	1,996,308	1,996,308	1,996,308	-	3,977,534	1,988,768	1,988,768	-	3,346,400	23,501,132	(803,124)	-3%
8012 Education Protection Account		5,989,569	5,000,973	-	-	1,510,267	-	-	1,510,266	-	-	1,759,367	-	-	-	221,073	5,000,973	(988,597)	-17%
8019 Local Control Funding Formula - Prior Year		-	(540,550)	-	-	-	-	-	-	-	-	-	323,149	(73,677)	-	(790,022)	(540,550)	(540,550)	100%
8096 In Lieu of Property Taxes		9,006,528	8,901,995	502,047	1,004,092	669,395	669,392	669,395	669,395	669,397	1,171,440	1,095,557	623,541	691,603	691,603	(224,862)	8,901,995	(104,534)	-1%
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	540,550	-	-	-	540,550	540,550	100%
Total 8011-8098 - Local Control Funding Formula Sources		31,781,850	36,863,550	1,611,108	2,113,153	4,175,970	2,665,700	2,665,703	4,175,969	2,665,705	1,171,440	6,832,458	3,476,008	2,606,694	691,603	2,552,589	37,404,100	5,622,250	18%
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)		807,687	655,643	38,767	77,536	51,691	51,691	51,691	51,689	51,691	90,458	75,203	32,772	48,051	48,051	(13,648)	655,643	(152,045)	-19%
8221 Child Nutrition - Federal		1,226,739	1,670,199	-	-	-	-	-	-	-	355,949	409,451	-	136,466	160,193	608,139	1,670,199	443,460	36%
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I		1,393,339	1,245,418	-	-	-	-	-	303,541	642,490	-	-	58,786	-	-	240,601	1,245,418	(147,921)	-11%
8292 Title II		141,781	138,725	-	-	-	-	-	-	34,766	96,855	-	14,699	-	-	(7,595)	138,725	(3,056)	-2%
8294 Title III		158,444	163,257	-	-	-	-	-	33,113	-	40,752	-	46,333	-	-	43,058	163,257	4,812	3%
8295 Title IV, SSAE		101,254	99,325	-	-	-	-	-	24,824	24,833	-	-	4,511	-	-	45,158	99,325	(1,929)	-2%
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue		4,230,357	5,761,221	790,000	513,956	5,224	507,525	(238,079)	-	-	558,158	41,023	969,458	-	-	2,613,956	5,761,221	1,530,865	36%
Total 8100-8299 - Other Federal Income		5,848,502	9,733,788	828,767	591,492	56,915	559,216	(186,388)	413,167	753,780	1,142,172	525,677	1,126,559	184,517	208,244	3,529,669	9,733,788	3,885,286	66%
8300-8599 - Other State Revenue																			
8520 Child Nutrition - State		87,425	381,449	-	-	-	-	-	-	-	91,833	86,097	-	30,113	35,269	138,136	381,449	294,025	336%
8550 Mandate Block Grant		347,217	62,947	-	-	-	-	62,582	-	-	-	-	-	-	-	62,582	62,582	(284,635)	-82%
8561 State Lottery - Non Prop 20		474,477	457,147	-	-	-	-	-	195,231	-	-	174,110	-	-	-	87,805	457,147	(17,330)	-4%
8562 State Lottery - Prop 20		189,209	180,170	-	-	-	-	-	-	-	-	79,036	-	-	-	101,133	180,170	(9,039)	-5%
8560 Lottery Revenue		663,685	637,317	-	-	-	-	-	195,231	-	-	253,147	-	-	-	188,939	637,317	(26,369)	-4%
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740		901,507	938,095	-	-	-	-	-	-	-	228,504	507,778	-	-	-	201,813	938,095	36,588	4%
8592 State Mental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8593 After School Education & Safety		813,931	813,931	-	-	-	-	-	-	-	529,055	-	50,871	-	-	234,005	813,931	(0)	0%
8594 Supplemental Categorical Block Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Grant		358,685	1,160,197	-	-	-	2,933,298	-	675,342	484,485	-	773,222	386,610	266,576	-	(4,359,337)	1,160,197	801,511	223%
8599 State Revenue - Other		717,973	3,284,137	3,285,679	275,623	617,050	(2,546,689)	3,105,322	879,675	(97,876)	1,266,936	-	3,546,437	-	-	(7,048,019)	3,284,137	2,566,164	357%
Total 8300-8599 - Other State Income		3,890,423	7,278,073	3,285,679	275,623	617,050	386,609	3,167,904	1,750,248	386,609	2,116,328	1,620,244	3,983,918	296,690	35,269	(10,644,463)	7,277,708	3,387,284	87%
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	61,441	32,988	7,337	3,390	3,390	-	203,379	160,892	379%
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	247,747	101,671	-	5,500	-	-	-	20,000	70,750	4,211	-	6,936	24,913	13,765	247,747	98,051	66%
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	8,000	1,118	3,380	17	210	704	3,993	5,203	5,391	3,688	-	-	8,000	-	31,705	31,705	100%
8696 Other Fundraising		-	-	-	-	-	1,213	-	-	-	-	-	-	-	-	-	1,213	1,213	100%
8697 E-Rate		71,028	66,554	259	-	-	(632)	3,837	-	-	-	-	50,690	6,200	6,200	-	66,554	(4,474)	-6%
8698 SELPA Grants		-	297,733	-	-	18,000	(18,000)	64,708	-	129,415	(64,708)	-	168,316	-	-	2	297,733	297,733	100%

Actuals as of 4/30/2023

of months remaining in FY

12

11

10

9

8

7

6

5

4

3

2

1

State Schedule
District Schedule

	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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	63,964	-	-	350	52	6,599	-	147	53	7,486	9,383	20,051	20,051	-	64,172	1,992	3%	
5311 Dues & Memberships	64,340	83,326	54,927	120	530	2,056	5,833	675	1,713	2,993	1,205	1,471	5,901	5,901	-	83,326	(18,985)	-30%	
5451 General Insurance	31,498	49,343	13,660	-	-	2,119	-	-	-	-	19,677	-	-	-	-	35,456	(3,958)	-13%	
5511 Utilities	703,158	873,473	24,476	26,683	30,617	71,463	51,859	55,414	21,401	31,153	40,321	131,797	129,430	129,430	-	873,473	(170,315)	-24%	
5521 Security Services	154,409	183,121	12,384	10,504	5,493	18,669	6,985	19,257	8,920	25,109	15,338	13,009	23,462	23,462	-	182,591	(28,182)	-18%	
5531 Housekeeping Services	617,001	723,547	55,908	101,195	74,758	49,180	71,943	51,926	62,926	9,648	105,625	11,096	68,833	60,510	-	723,547	(106,547)	-17%	
5599 Other Facility Operations & Utilities	372,738	378,252	17,224	12,321	37,174	19,108	23,592	12,959	22,132	17,620	16,510	47,445	76,084	76,084	-	378,252	(5,514)	-1%	
5611 School Rent - Private Facility	1,515,736	1,543,069	176,529	88,396	87,756	88,202	197,393	-	213,679	155,063	258,449	129,343	148,258	-	-	1,543,069	(27,333)	-2%	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	66,448	67,801	-	6,437	2,285	32,835	(234)	4,029	2,070	(4,563)	2,087	324	11,265	11,265	-	67,801	(1,352)	-2%	
5621 Equipment Lease	213,869	219,698	25,293	11,038	9,318	10,071	16,845	22,085	30,537	(2,364)	377	33,966	31,266	31,266	-	219,698	(5,829)	-3%	
5631 Vendor Repairs	378,575	516,661	30,497	31,308	50,893	48,022	38,450	36,985	18,041	51,551	56,667	36,515	47,617	70,113	-	516,661	(138,086)	-36%	
5812 Field Trips & Pupil Transportation	158,630	204,445	317	10,315	3,069	13,585	6,252	12,504	15,701	17,684	44,918	11,331	26,285	42,485	-	204,445	(45,815)	-29%	
5821 Legal	22,000	91,500	434	1,989	4,392	6,562	2,424	-	383	10,888	69,628	408	1,057	1,057	1,057	100,277	(78,277)	-356%	
5823 Audit	-	1,969	-	-	-	-	-	-	-	-	10,500	-	-	-	-	10,500	(10,500)	100%	
5831 Advertisement & Recruitment	45,000	61,166	-	3,927	-	1,927	7,893	786	730	6,482	241	3,051	14,964	21,165	-	61,166	(16,166)	-36%	
5841 Contracted Substitute Teachers	34,880	680,756	897	49,372	92,461	101,648	96,530	46,444	23,739	32,920	57,771	74,549	45,081	29,852	29,852	680,756	(645,876)	-1852%	
5842 Special Education Services	1,793,451	3,863,595	23,671	39,864	311,442	241,035	311,912	348,581	331,985	366,189	344,317	588,447	289,920	333,117	333,117	3,863,595	(2,070,143)	-115%	
5843 Non Public School	166,547	223,336	-	223,336	934	1,126	2,674	4,210	-	1,092	50,010	2,717	110,564	50,010	-	223,336	(56,789)	-34%	
5844 After School Services	813,931	813,931	-	77,323	77,323	-	77,323	77,323	-	-	77,323	267,582	79,866	79,866	-	813,931	0	0%	
5849 Other Student Instructional Services	1,486,413	1,560,890	-	8,500	359,970	40,700	93,329	20,350	-	11,725	11,725	569,632	222,480	222,480	-	1,560,890	(74,478)	-5%	
5852 Professional Development	252,673	334,869	27,588	12,894	173,941	478	3,871	28,300	4,801	30,275	5,598	3,706	15,409	15,409	-	334,869	(82,196)	-33%	
5854 Nursing & Medical (Non-IEP)	24,758	20,700	-	-	3,000	-	8,552	-	-	2,480	3	3,333	3,333	-	-	20,700	4,058	16%	
5859 All Other Consultants & Services	716,172	1,467,115	21,119	24,957	129,535	150,535	81,526	78,597	44,619	35,049	117,613	222,225	183,523	319,002	59,000	1,467,115	(750,943)	-105%	
5861 Non Instructional Software	500,140	594,423	257,028	61,255	4,170	53,920	32,877	46,104	7,345	32,016	22,464	25,593	18,081	33,569	-	594,423	(94,283)	-19%	
5865 Fundraising Cost	-	20,000	-	-	-	-	-	7,161	-	4,490	-	-	10,000	10,000	-	31,651	(31,651)	100%	
5871 District Oversight Fees	393,004	374,041	19,393	38,789	25,858	25,860	25,858	25,859	25,858	45,253	66,283	25,830	24,600	24,600	-	374,041	18,963	5%	
5872 Special Education Fees (SELPA)	618,892	655,771	38,776	77,554	51,704	51,696	51,704	51,696	51,704	90,474	28,028	77,823	46,823	46,823	(9,033)	655,771	(36,879)	-6%	
5881 Intra-Agency Fees	5,770,336	5,617,791	-	-	-	-	1,442,584	-	-	-	-	1,286,827	1,444,190	1,444,190	-	5,617,791	152,545	3%	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	1,751	-	919	4,277	(297)	99	7,706	4,794	9,635	-	-	-	28,883	(28,883)	100%	
5899 All Other Expenses	86,318	101,900	404	1,231	2,517	24,056	5,567	15,010	14,518	433	9,931	11,350	8,440	8,440	-	101,900	(15,582)	-18%	
5911 Office Phone	70,596	81,252	4,433	5,638	1,818	5,758	5,327	299	5,192	5,354	10,295	8,315	14,412	14,412	-	81,252	(10,656)	-15%	
5913 Mobile Phone	17,520	8,472	711	-	1,086	-	1,230	-	1,229	-	-	260	1,977	1,977	-	8,472	9,048	52%	
5921 Internet	88,785	83,193	6,545	-	-	(6,360)	13,503	-	-	-	-	14,937	27,284	27,284	-	83,193	5,592	6%	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	18,550	18,550	-	1,816	360	5,531	1,599	964	902	1,133	391	671	3,387	3,387	-	20,142	(1,592)	-9%	
5999 Other Communications	479	7,324	186	253	238	56,191	(31,126)	251	751	251	416	1,683	1,368	1,368	-	31,829	(31,351)	-6548%	
Total 5000 - Operating Services	17,263,011	21,589,244	812,400	705,431	1,396,874	1,290,406	2,653,006	951,594	934,261	960,202	1,435,852	3,670,111	3,143,507	3,161,909	543,423	21,658,975	(4,395,964)	-25%	
6000 - Capital Outlay																			
6901 Depreciation Expense	1,386,922	1,313,485	104,968	105,275	106,570	105,761	107,290	106,025	110,369	114,352	107,684	120,263	117,048	117,740	-	1,323,345	63,577	5%	
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	1,386,922	1,313,485	104,968	105,275	106,570	105,761	107,290	106,025	110,369	114,352	107,684	120,263	117,048	117,740	-	1,323,345	63,577	5%	
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	59,820,565	2,255,287	3,515,977	4,635,978	4,372,297	5,773,819	4,061,616	3,756,580	3,996,849	4,682,120	6,625,074	6,555,502	6,623,289	1,002,298	57,856,686	(4,445,953)	-8%	
NET INCOME	389,629	(2,462,862)	3,734,520	(222,109)	572,579	(512,889)	184,947	2,527,439	435,531	849,307	4,415,667	2,546,596	(3,258,823)	(5,453,416)	(5,597,128)	222,220	(167,409)	-43%	
Operating Income	1,776,551															1,545,565			
EBITDA	1,979,319															1,748,333			
Beginning Cash Balance		16,938,485	16,938,485	16,852,191	17,426,405	18,243,160	19,102,387	18,202,062	20,767,203	21,045,167	21,792,052	28,132,225	30,444,030	27,555,967	22,808,032	16,938,485			
Cash Flow from Operating Activities																			
Net Income		(2,462,862)	3,734,520	(222,109)	572,579	(512,889)	184,947	2,527,439	435,531	849,307	4,415,667	2,546,596	(3,258,823)	(5,453,416)	(5,597,128)	222,220			
Change in Accounts Receivable		-																	
Prior Year Accounts Receivable		5,701,519	409,125	939,168	1,094,475	725,489	273,301	-	-	500	1,671,569	-	1,255,260	400,350	-	6,769,237			

