
Camino Nuevo Charter Academy 2023-24 Budget

June 2023

California Budget – January Proposal

- Budget shortfall of \$22.5 billion - The Governor proposes to close the gap through funding delays, reductions, funding shifts, revenue generation, and borrowing.
- 8.13% cost of living adjustment (COLA)
- Prop 28 Arts and Music Education Funding - \$941 million
- Arts, Music, and Instructional Materials Discretionary Block Grant Reduction - given the obligation to fund Proposition 28 and the need for one-time funds to cover the costs of the LCFF in 2022-23 and 2023-24, the Governor proposes to **reduce the Arts, Music, and Instructional Materials Discretionary Block Grant by \$1.2 billion. This equates to a 31% reduction.**

California Budget – May Revise

- Budget shortfall of \$31.5 billion; an increase of \$9 billion since January. The May Revision utilizes \$2.7 billion in one-time resources to support the ongoing cost of the LCFF, a significant increase since January.
- 8.22% cost of living adjustment (COLA); an increase of 0.09%
- Prop 28 Arts and Music Education Funding – minor decrease to \$933 million of funding
- **Arts, Music, and Instructional Materials Discretionary Block Grant Reduction - increased to 51%**
- **Learning Recovery Emergency Block Grant – a proposed cut of approximately 32%**
- Nutrition - additional \$110 million one-time and approximately \$191 million ongoing to fully fund the Universal School Meals Program in the 2022-23 and 2023-24 fiscal years.
- Public Employee Retirement System (PERS) – Increasing from 25.37% to 26.68%. Projected to reach 30% by 27-28
- Tax deadline extension results in an unclear picture of state revenues

Effect of the Cuts to the State One Time Funds

2022-23 One-Time Grants	Original CDE Entitlement	January Proposal	May Revise	Overall Decrease
Arts, Music & Instructional Materials Block Grant				
CNCA#1	336,249	218,562	164,762	171,487
CNCA#2	391,999	254,799	192,080	199,919
CNCA#3	394,370	256,341	193,241	201,129
CNCA#4	348,178	226,316	170,607	177,571
CNHS#2	288,551	187,558	141,390	147,161
	1,759,347	1,143,576	862,080	897,267
Learning Recovery Block Grant				
CNCA#1	1,187,091	1,187,091	807,222	379,869
CNCA#2	1,306,081	1,306,081	888,135	417,946
CNCA#3	1,376,813	1,376,813	936,233	440,580
CNCA#4	1,153,187	1,153,187	784,167	369,020
CNHS#2	991,715	991,715	674,366	317,349
	6,014,887	6,014,887	4,090,123	1,924,764

Some sites were depending on these funds to be spent during FY22-23 and FY23-24

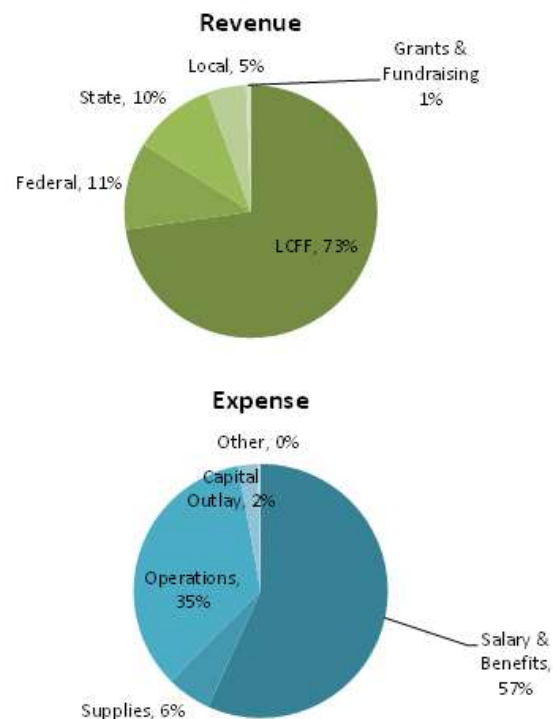
CNCA 2023-24 Budget Assumptions

- Enrollment: 3061
- Attendance Rate: 93% CNCA#1, 92% all others, 2822.14 ADA
- Prop 28 Arts and Music Funds: \$217,440 budgeted for CNCA#2 and CNCA#4 only
- Salary scale increase of 3%
- State Unemployment Insurance rate decreased from 2022-23
- Reduction in contracted substitutes. Some sites included in-house full-time sub.
- All charters including 1-4 resident teachers
- Increased SpED costs based on FY22-23 trends

CNCA 2023-24 Budget

	2022-23	2023-24 Forecast
Total Enrollment	2,997	3,061
ADA	2,680.25	2,822.14
% Unduplicated Low Income, EL, Foster Youth	94.65%	95.00%
INCOME		
8011-8098 - Local Control Funding Formula Sources	37,404,100	42,748,715
8100-8299 - Federal Revenue	9,731,518	6,593,314
8300-8599 - Other State Revenue	7,279,978	6,162,785
8600-8799 - Other Local Revenue	3,193,299	2,926,991
Grants/Fundraising	280,665	364,962
8999 - Other Prior Year Adjustment	189,348	-
TOTAL INCOME	58,078,907	58,796,768
EXPENSE		
1000 - Certificated Salaries	16,139,991	17,162,794
2000 - Classified Salaries	7,107,472	7,529,395
3000 - Employee Benefits	7,731,093	8,583,027
4000 - Supplies	3,693,042	3,340,604
5000 - Operating Services	21,658,975	20,309,525
6000 - Capital Outlay	1,323,345	1,483,152
7000 - Other Outgo	202,768	194,796
TOTAL EXPENSE	57,856,686	58,603,292
NET INCOME	222,220	193,476
Ending Cash Balance	22,808,032	10,854,927

2023-24 Revenue and Expense By Category



CAMINO NUEVO CHARTER ACADEMY

2023-24 Budget by Site

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	BUR	CNCA#2	CNCA#3	Cisneros	Dalzell Lance	Central Admin	Total
Enrollment	602	704	737	510	508	-	3,061.00
ADA	559.86	647.68	678.04	469.20	467.36	-	2,822.14
ADA %	93.00%	92.00%	92.00%	92.00%	92.00%	0.00%	92.20%
UPP	97.92%	92.75%	95.50%	92.55%	95.88%	0.00%	95.00%
Income							
8011-8098 • Local Control Funding Formula Sources							
8011 Local Control Funding Formula	5,198,202	5,836,098	6,144,459	4,205,355	6,381,046	-	27,765,161
8012 Education Protection Account	1,311,852	1,522,298	1,581,864	1,100,811	93,472	-	5,610,296
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,859,480	2,151,159	2,251,995	1,558,368	1,552,257	-	9,373,258
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-
Total 8011-8098 • Local Control Funding Formula Sources	8,369,533	9,509,555	9,978,317	6,864,534	8,026,775	-	42,748,715
8100-8299 • Federal Revenue							
8181 Special Education - Federal (IDEA)	136,953	158,435	165,862	114,776	114,326	-	690,352
8221 Child Nutrition - Federal	519,462	347,873	410,513	239,115	161,869	-	1,678,831
8223 CACFP Supper	-	-	-	-	-	-	-
8291 Title I	279,984	275,389	257,138	235,144	197,763	-	1,245,418
8292 Title II	26,575	32,083	26,979	29,459	23,629	-	138,725
8294 Title III	47,819	37,066	43,701	21,965	8,809	-	159,359
8295 Title IV, SSAFE	23,660	21,390	21,059	18,042	15,174	-	99,325
8296 Title IV, PCSGP	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-
8299 All Other Federal Revenue	699,090	251,847	1,300,981	46,899	282,486	-	2,581,303
Total 8100-8299 • Other Federal Income	1,733,543	1,124,082	2,226,233	705,400	804,056	-	6,593,314
8300-8599 • Other State Revenue							
8520 Child Nutrition - State	108,561	83,534	85,000	73,713	36,071	-	386,879
8550 Mandate Block Grant	11,071	11,584	12,824	9,238	23,569	-	68,286
8561 State Lottery - Non Prop 20	95,176	110,106	115,267	79,764	79,451	-	479,764
8562 State Lottery - Prop 20	37,511	43,395	45,429	31,436	31,313	-	189,083
8560 Lottery Revenue	132,687	153,500	160,695	111,200	110,764	-	668,847
8587 State Grant Pass-Through	-	-	-	-	-	-	-
8591 SB740	397,833	-	188,276	-	347,203	-	933,312
8592 State Mental Health	-	-	-	-	-	-	-
8593 After School Education & Safety	203,483	203,483	203,483	203,483	-	-	813,931
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	247,789	216,120	244,612	121,534	-	-	830,055
8596 Prop 28 Arts & Music	-	120,548	-	96,892	-	-	217,440
8599 State Revenue - Other	270,210	523,835	448,902	513,147	487,941	-	2,244,034
Total 8300-8599 • Other State Income	1,371,633	1,312,603	1,343,793	1,129,207	1,005,548	-	6,162,785
8600-8799 • Other Local Revenue							
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-
8660 Interest & Dividend Income	10,000	40,164	23,189	15,000	10,000	-	98,353
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	73,888	89,870	87,431	32,220	81,553	-	364,962
8694 In Kind Donations	-	-	-	-	-	-	-
8695 Contributions & Events	-	-	-	-	-	-	-
8696 Other Fundraising	-	-	-	-	-	-	-
8697 E-Rate	12,480	11,040	20,861	9,600	12,573	-	66,554
8698 SELPA Grants	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	547,946	633,897	663,611	459,215	457,415	-	2,762,085
Total 8600-8799 • Other Income-Local	644,314	774,971	795,092	516,035	561,541	-	3,291,953
Prior Year Adjustments							
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-
Total Prior Year Adjustments	-	-	-	-	-	-	-
TOTAL INCOME	12,119,023	12,721,212	14,343,436	9,215,176	10,397,920	-	58,796,768
Expense							
1000 • Certificated Salaries							
1110 Teachers' Salaries	2,164,265	2,572,158	2,722,009	2,006,818	2,092,593	-	11,557,844
1120 Teachers' Hourly	-	-	53,200	-	-	-	53,200
1170 Teachers' Salaries - Substitute	73,960	114,810	88,580	115,025	62,879	-	455,254
1175 Teachers' Salaries - Stipend/Extra Duty	134,550	110,950	112,800	58,752	204,210	-	621,262
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	78,146	90,896	95,209	66,188	65,950	-	396,389
1299 Certificated Pupil Support - Other	209,537	144,650	151,544	105,372	104,993	-	716,097
1300 Certificated Supervisors' & Administrators' Salaries	567,845	607,108	916,371	475,924	795,500	-	3,362,748
1900 Other Certificated Salaries	-	-	-	-	-	-	-
Total 1000 • Certificated Salaries	3,228,304	3,640,572	4,139,714	2,828,080	3,326,125	-	17,162,794

CAMINO NUEVO CHARTER ACADEMY

2023-24 Budget by Site

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2000 · Classified Salaries

2111 Instructional Aide & Other Salaries	721,593	504,830	757,178	478,498	460,387	-	2,922,486
2121 After School Staff Salaries	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	274,100	93,600	127,250	37,800	-	-	532,750
2200 Classified Support Salaries	210,366	155,436	197,628	114,880	103,462	-	781,772
2300 Classified Supervisors' & Administrators' Salaries	-	84,348	82,400	-	56,898	-	223,646
2400 Classified Office Staff Salaries	284,358	226,794	410,470	217,746	261,992	-	1,401,360
2900 Other Classified Salaries	325,982	320,105	455,352	315,495	250,447	-	1,667,381
Total 2000 · Classified Salaries	1,816,399	1,385,112	2,030,278	1,164,419	1,133,187	-	7,529,395

3000 · Employee Benefits

3111 STRS - State Teachers Retirement System	616,606	695,349	790,685	540,163	635,290	-	3,278,094
3212 PERS - Public Employee Retirement System	484,615	369,548	541,678	310,667	302,334	-	2,008,842
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-
3311 OASDI - Social Security	112,617	85,877	125,877	72,194	70,258	-	466,822
3331 MED - Medicare	73,148	72,872	89,465	57,891	64,660	-	358,037
3401 H&W - Health & Welfare	418,605	485,756	560,100	322,231	363,628	-	2,150,321
3501 SUI - State Unemployment Insurance	2,522	2,513	3,085	1,996	2,230	-	12,346
3601 Workers' Compensation Insurance	61,001	61,839	75,151	54,866	55,707	-	308,564
3751 OPEB, Active Employees	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-
Total 3000 · Employee Benefits	1,769,115	1,773,755	2,186,042	1,360,009	1,494,106	-	8,583,027

4000 · Supplies

4111 Core Curricula Materials	96,109	103,633	133,224	97,785	28,393	-	459,143
4211 Books & Other Reference Materials	3,000	5,000	6,700	3,000	15,000	-	32,700
4311 Student Materials	56,736	49,319	89,779	50,715	85,765	-	332,313
4351 Office Supplies	12,000	21,000	19,200	15,600	12,000	-	79,800
4371 Custodial Supplies	36,000	24,000	37,200	18,000	25,400	-	140,600
4391 Food (Non Nutrition Program)	28,200	19,400	51,560	15,500	22,930	-	137,590
4392 Uniforms	5,000	2,500	16,001	2,000	7,500	-	33,001
4393 PE & Sports Equipment	7,000	-	3,500	3,000	7,500	-	21,000
4395 Before & After School Program Supplies	-	-	-	-	-	-	-
4399 All Other Supplies	12,262	17,112	20,375	15,030	27,174	-	91,953
4390 Other Supplies	52,462	39,012	91,436	35,530	65,104	-	283,544
4411 Non Capitalized Equipment	80,000	23,600	96,900	60,750	38,000	-	299,250
4711 Nutrition Program Food & Supplies	552,127	346,637	411,381	250,903	152,205	-	1,713,253
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-
Total 4000 · Supplies	888,434	612,201	885,821	532,282	421,866	-	3,340,604

5000 · Operating Services

5211 Travel & Conferences	14,803	9,763	12,003	8,044	21,488	-	66,101
5311 Dues & Memberships	14,833	18,190	17,763	9,398	33,287	-	93,470
5451 General Insurance	-	-	47,224	-	2,119	-	49,343
5511 Utilities	215,463	130,896	198,109	168,377	170,667	-	883,512
5521 Security Services	99,832	590	1,000	657	103,284	-	205,363
5531 Housekeeping Services	130,660	148,700	156,227	216,000	115,419	-	767,006
5599 Other Facility Operations & Utilities	61,741	72,965	97,312	92,638	68,626	-	393,282
5611 School Rent - Private Facility	530,444	-	251,035	-	476,081	-	1,257,559
5613 School Rent - Prop 39	-	-	-	-	-	-	-
5619 Other Facility Rentals	12,000	11,028	13,733	2,140	22,299	-	61,201
5621 Equipment Lease	53,484	24,849	60,899	27,705	49,391	-	216,328
5631 Vendor Repairs	146,500	103,000	185,700	69,366	115,750	-	620,316
5812 Field Trips & Pupil Transportation	49,435	3,600	39,705	-	85,700	-	178,440
5821 Legal	3,000	-	-	19,000	-	-	22,000
5823 Audit	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	5,269	7,500	21,108	8,000	3,500	-	45,377
5841 Contracted Substitute Teachers	12,600	9,570	11,600	10,440	12,240	-	56,450
5842 Special Education Services	471,243	1,429,593	915,805	416,550	671,880	-	3,905,071
5843 Non Public School	-	130,000	167,350	221,573	-	-	518,923
5844 After School Services	203,483	203,483	203,483	203,483	-	-	813,932
5849 Other Student Instructional Services	265,836	177,192	203,098	175,450	147,100	-	968,675
5852 PD Consultants & Tuition	66,477	38,130	97,435	40,692	25,420	-	268,154
5854 Nursing & Medical (Non-IEP)	4,100	4,000	6,000	4,600	2,000	-	20,700
5859 All Other Consultants & Services	130,938	128,907	156,779	129,049	150,709	-	696,382
5861 Non Instructional Software	111,443	127,101	148,036	111,722	109,752	-	608,053
5865 Fundraising Cost	-	-	-	-	-	-	-
5871 District Oversight Fees	83,695	95,096	99,783	68,645	80,268	-	427,487
5872 Special Education Fees (SELPA)	136,980	158,467	165,895	114,798	114,348	-	690,487
5881 Intra-Agency Fees	1,280,234	1,357,122	1,446,192	991,813	1,129,085	-	6,204,446
5895 Bad Debt Expense	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-
5899 All Other Expenses	16,737	15,614	16,360	18,899	16,868	-	84,478
5911 Office Phone	13,020	13,188	27,096	13,572	14,376	-	81,252
5913 Mobile Phone	516	1,080	4,800	1,560	516	-	8,472

CAMINO NUEVO CHARTER ACADEMY

2023-24 Budget by Site

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	BUR	CNCA#2	CNCA#3	Cisneros	Dalzell Lance	Central Admin	Total
5921 Internet	15,600	13,800	26,076	12,000	15,717	-	83,193
5923 Website Hosting	-	-	-	-	-	-	-
5931 Postage & Shipping	800	1,250	5,024	2,000	5,000	-	14,074
5999 Other Communications	-	-	-	-	-	-	-
Total 5000 · Operating Services	4,151,166	4,434,672	4,802,627	3,158,170	3,762,890	-	20,309,525
6000 · Capital Outlay							
6901 Depreciation Expense	210,034	663,646	230,899	161,503	217,070	-	1,483,152
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	210,034	663,646	230,899	161,503	217,070	-	1,483,152
7000 · Other Outgo							
7438 Interest Expense	-	194,796	-	-	-	-	194,796
Total 7000 · Other Outgo	-	194,796	-	-	-	-	194,796
TOTAL EXPENSE	12,063,452	12,704,754	14,275,381	9,204,463	10,355,244	-	58,603,292
NET INCOME	55,572	16,458	68,056	10,714	42,677	-	193,476
Beginning Cash Balance	5,356,668	3,012,704	7,543,620	3,496,097	3,329,747	69,195	22,808,032
Cash Flow from Operating Activities							
Net Income	55,572	16,458	68,056	10,714	42,677	-	193,476
Change in Accounts Receivable							
Prior Year Accounts Receivable	1,926,305	2,305,943	1,795,635	735,053	1,244,088	-	8,007,024
Current Year Accounts Receivable	(1,687,294)	(1,712,772)	(1,914,661)	(1,200,049)	(1,136,114)	-	(7,650,891)
Change in Due from	-	-	-	-	-	-	-
Change in Accounts Payable	(10,595)	(12,456)	(19,226)	(14,151)	(11,374)	(2,820)	(70,621)
Change in Due to	(224,618)	(244,741)	(364,554)	(63,485)	(226,954)	-	(1,124,352)
Change in Accrued Vacation	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	-	-	-	-	-	-
Change in Prepaid Expenditures	(64,633)	(19,969)	(41,676)	(591)	(3,441)	(4,598)	(134,908)
Change in Deposits	-	-	-	-	-	-	-
Change in Deferred Revenue	(3,220,714)	(2,179,342)	(3,445,778)	(1,161,561)	(1,397,691)	-	(11,405,087)
Change in Other Long Term Assets	-	-	-	-	-	-	-
Change in Other Long Term Liabilities	-	-	-	-	-	-	-
Depreciation Expense	210,034	663,646	230,899	161,503	217,070	-	1,483,152
Cash Flow from Investing Activities							
Capital Expenditures	(167,300)	(108,000)	(182,000)	(60,000)	(329,000)	-	(846,300)
Cash Flow from Financing Activities							
Source - Sale of Receivables	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-
Use - Loans	-	(404,597)	-	-	-	-	(404,597)
Ending Cash Balance	2,173,424	1,316,874	3,670,315	1,903,529	1,729,008	61,776	10,854,927
Month with Lowest Ending Cash Balance							
5% Reserve Goal	603,173	635,238	713,769	460,223	517,762	-	2,930,165
Operating Income	265,606	680,104	298,954	172,217	259,746	-	1,676,627
EBITDA	265,606	874,900	298,954	172,217	259,746	-	1,871,423
Net Income as a Percent of Expenses	0.5%	0.1%	0.5%	0.1%	0.4%		0.3%
Ending Cash as a Percent of Expenses	18.0%	10.4%	25.7%	20.7%	16.7%		18.5%

2023-24 Cash Flow Forecast

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		Actuals as of 6/30/2021													FORECAST	
2023-24															Jul-23 - Jun-24	
Trend		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		
8697 E-Rate	66,554	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	-	66,554	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8792 Transfers of Apportionments - Special Education	2,762,085	157,393	314,786	209,857	209,857	209,857	209,857	209,857	413,540	206,770	206,770	206,770	206,770	-	2,762,085	
Total 8600-8799 - Other Income-Local	3,291,953	320,502	328,528	223,599	229,475	223,599	223,599	255,053	503,559	225,394	220,512	227,922	279,891	30,319	3,291,953	
Prior Year Adjustments																
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL INCOME	58,796,768	2,216,229	2,797,713	3,368,294	4,823,575	5,556,959	3,671,066	6,025,113	4,857,103	3,780,912	8,934,162	3,850,435	1,278,906	7,636,301	58,796,768	
Expense																
1000 - Certificated Salaries																
1110 Teachers' Salaries	11,557,844	-	1,050,384	1,055,822	1,052,196	1,046,758	1,039,507	1,052,196	1,050,384	1,059,447	1,044,945	1,057,635	1,048,571	-	11,557,844	
1120 Teachers' Hourly	53,200	-	4,788	5,586	5,054	4,256	3,192	5,054	4,788	6,118	3,990	5,852	4,522	-	53,200	
1170 Teachers' Salaries - Substitute	455,254	-	40,973	47,802	43,249	36,420	27,315	43,249	40,973	52,354	34,144	50,078	38,697	-	455,254	
1175 Teachers' Salaries - Stipend/Extra Duty	621,262	49,125	41,913	6,861	6,483	5,917	224,512	6,483	6,294	7,238	5,728	7,050	253,658	-	621,262	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	396,389	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	-	396,389	
1299 Certificated Pupil Support - Other	716,097	50,422	60,941	59,901	60,421	60,421	59,901	60,941	59,901	59,901	60,421	60,941	59,382	2,600	716,097	
1300 Certificated Supervisors' & Administrators' Salaries	3,362,748	274,237	280,774	280,774	280,774	280,774	280,774	280,774	280,774	280,774	280,774	280,774	280,774	-	3,362,748	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	17,162,794	406,816	1,512,805	1,489,778	1,481,210	1,467,579	1,668,233	1,481,730	1,476,146	1,498,866	1,463,035	1,495,362	1,718,635	2,600	17,162,794	
2000 - Classified Salaries																
2111 Instructional Aide & Other Salaries	2,922,486	2,500	260,443	301,357	273,248	231,085	193,992	273,248	259,193	329,466	217,030	315,411	265,514	-	2,922,486	
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	532,750	-	47,948	55,939	50,611	42,620	31,965	50,611	47,948	61,266	39,956	58,603	45,284	-	532,750	
2200 Classified Support Salaries	781,772	44,202	68,974	65,167	66,896	65,849	62,026	69,323	64,120	65,864	65,500	70,370	61,344	12,136	781,772	
2300 Classified Supervisors' & Administrators' Salaries	223,646	17,397	18,929	18,491	18,710	18,710	18,929	18,491	18,491	18,491	18,710	18,929	18,272	1,094	223,646	
2400 Classified Office Staff Salaries	1,401,360	91,909	121,544	116,222	118,727	117,792	113,418	121,855	115,288	116,846	117,481	122,790	111,848	15,640	1,401,360	
2900 Other Classified Salaries	1,667,381	40,841	148,883	157,161	150,917	138,284	119,264	153,094	144,529	165,582	134,074	165,726	138,140	10,886	1,667,381	
Total 2000 - Classified Salaries	7,529,395	196,849	666,721	714,337	679,109	614,340	539,156	687,060	649,568	757,515	592,751	751,829	640,402	39,757	7,529,395	
3000 - Employee Benefits																
3111 STRS - State Teachers Retirement System	3,278,094	77,702	288,946	284,548	282,911	280,308	318,633	283,010	281,944	286,283	279,440	285,614	328,259	497	3,278,094	
3212 PERS - Public Employee Retirement System	2,008,842	52,519	177,881	190,585	181,186	163,906	143,847	183,308	173,305	202,105	158,146	200,588	170,859	10,607	2,008,842	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	466,822	12,205	41,337	44,289	42,105	38,089	33,428	42,598	40,273	46,966	36,751	46,613	39,705	2,465	466,822	
3331 MED - Medicare	358,037	8,753	31,603	31,960	31,325	30,188	32,007	31,447	30,823	32,718	29,809	32,584	34,206	614	358,037	
3401 H&W - Health & Welfare	2,150,321	179,193	179,193	179,193	179,193	179,193	179,193	179,193	179,193	179,193	179,193	179,193	179,193	-	2,150,321	
3501 SUI - State Unemployment Insurance	12,346	302	1,090	1,102	1,080	1,041	1,104	1,084	1,063	1,128	1,028	1,124	1,180	21	12,346	
3601 Workers' Compensation Insurance	308,564	77,141	25,714	25,714	25,714	25,714	25,714	25,714	25,714	25,714	25,714	-	-	-	308,564	
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 3000 - Employee Benefits	8,583,027	407,815	745,764	757,390	743,514	718,439	733,925	746,355	732,315	774,107	710,080	745,717	753,403	14,204	8,583,027	
4000 - Supplies																
4111 Core Curricula Materials	459,143	153,048	153,048	153,048	-	-	-	-	-	-	-	-	-	-	459,143	
4211 Books & Other Reference Materials	32,700	10,900	10,900	10,900	-	-	-	-	-	-	-	-	-	-	32,700	
4311 Student Materials	332,313	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	27,693	-	332,313	
4351 Office Supplies	79,800	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	-	79,800	
4371 Custodial Supplies	140,600	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	11,717	-	140,600	
4391 Food (Non Nutrition Program)	137,590	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	-	137,590	
4392 Uniforms	33,001	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	-	33,001	
4393 PE & Sports Equipment	21,000	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	-	21,000	
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

		Actuals as of 6/30/2021													FORECAST
2023-24		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24
Trend															
4399 All Other Supplies	91,953	30,651	30,651	30,651	-	-	-	-	-	-	-	-	-	-	91,953
4390 Other Supplies	283,544	46,617	46,617	46,617	15,966	15,966	15,966	15,966	15,966	15,966	15,966	15,966	15,966	-	283,544
4411 Non Capitalized Equipment	299,250	99,750	99,750	99,750	-	-	-	-	-	-	-	-	-	-	299,250
4711 Nutrition Program Food & Supplies	1,713,253	-	-	166,695	194,477	148,173	148,173	111,130	148,173	166,695	203,738	120,391	203,738	101,869	1,713,253
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	3,340,604	356,374	356,374	523,069	256,503	210,199	210,199	173,155	210,199	228,720	265,764	182,416	265,764	101,869	3,340,604
5000 - Operating Services															
5211 Travel & Conferences	66,101	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	-	66,101
5311 Dues & Memberships	93,470	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	-	93,470
5451 General Insurance	49,343	12,336	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	(0)	-	-	49,343
5511 Utilities	883,512	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	67,962	883,512
5521 Security Services	205,363	17,114	17,114	17,114	17,114	17,114	17,114	17,114	17,114	17,114	17,114	17,114	17,114	-	205,363
5531 Housekeeping Services	767,006	63,917	63,917	63,917	63,917	63,917	63,917	63,917	63,917	63,917	63,917	63,917	63,917	-	767,006
5599 Other Facility Operations & Utilities	393,282	32,773	32,773	32,773	32,773	32,773	32,773	32,773	32,773	32,773	32,773	32,773	32,773	-	393,282
5611 School Rent - Private Facility	1,257,559	104,797	104,797	104,797	104,797	104,797	104,797	104,797	104,797	104,797	104,797	104,797	104,797	-	1,257,559
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	61,201	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	-	61,201
5621 Equipment Lease	216,328	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027	-	216,328
5631 Vendor Repairs	620,316	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	47,717	620,316
5812 Field Trips & Pupil Transportation	178,440	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	-	178,440
5821 Legal	22,000	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	22,000
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	45,377	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	-	45,377
5841 Contracted Substitute Teachers	56,450	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	56,450
5842 Special Education Services	3,905,071	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	300,390	3,905,071
5843 Non Public School	518,923	43,244	43,244	43,244	43,244	43,244	43,244	43,244	43,244	43,244	43,244	43,244	43,244	-	518,923
5844 After School Services	813,932	67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,828	67,828	-	813,932
5849 Other Student Instructional Services	968,675	80,723	80,723	80,723	80,723	80,723	80,723	80,723	80,723	80,723	80,723	80,723	80,723	-	968,675
5852 PD Consultants & Tuition	268,154	22,346	22,346	22,346	22,346	22,346	22,346	22,346	22,346	22,346	22,346	22,346	22,346	-	268,154
5854 Nursing & Medical (Non-IEP)	20,700	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	-	20,700
5859 All Other Consultants & Services	696,382	58,032	58,032	58,032	58,032	58,032	58,032	58,032	58,032	58,032	58,032	58,032	58,032	-	696,382
5861 Non Instructional Software	608,053	50,671	50,671	50,671	50,671	50,671	50,671	50,671	50,671	50,671	50,671	50,671	50,671	-	608,053
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	427,487	35,624	35,624	35,624	35,624	35,624	35,624	35,624	35,624	35,624	35,624	35,624	35,624	-	427,487
5872 Special Education Fees (SELPA)	690,487	41,429	82,858	55,239	55,239	55,239	55,239	55,239	96,668	48,334	48,334	48,334	48,334	-	690,487
5881 Intra-Agency Fees	6,204,446	517,037	517,037	517,037	517,037	517,037	517,037	517,037	517,037	517,037	517,037	517,037	517,037	-	6,204,446
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	84,478	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	-	84,478
5911 Office Phone	81,252	6,771	6,771	6,771	6,771	6,771	6,771	6,771	6,771	6,771	6,771	6,771	6,771	-	81,252
5913 Mobile Phone	8,472	706	706	706	706	706	706	706	706	706	706	706	706	-	8,472
5921 Internet	83,193	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	-	83,193
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	14,074	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	1,173	-	14,074
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 5000 - Operating Services	20,309,525	1,649,398	1,682,603	1,654,984	1,654,984	1,654,984	1,654,984	1,654,984	1,696,413	1,648,079	1,648,079	1,643,967	1,643,967	422,104	20,309,525
6000 - Capital Outlay															
6901 Depreciation Expense	1,483,152	124,267	124,410	123,257	123,741	123,500	124,901	124,314	123,900	123,705	122,960	122,329	121,866	-	1,483,152
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	1,483,152	124,267	124,410	123,257	123,741	123,500	124,901	124,314	123,900	123,705	122,960	122,329	121,866	-	1,483,152
7000 - Other Outgo															
7438 Interest Expense	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796

		Actuals as of 6/30/2021													FORECAST	
		2023-24														Jul-23 - Jun-24
		Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	
Total 7000 - Other Outgo		194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796
TOTAL EXPENSE		58,603,292	3,141,520	5,088,676	5,361,219	4,939,061	4,789,040	4,931,398	4,867,598	4,888,541	5,127,384	4,802,668	4,941,619	5,144,036	580,533	58,603,292
NET INCOME		193,476	(925,290)	(2,290,963)	(1,992,925)	(115,486)	767,919	(1,260,332)	1,157,515	(31,438)	(1,346,472)	4,131,494	(1,091,184)	(3,865,130)	7,055,768	193,476
Operating Income																1,676,627
EBITDA																1,871,423
Beginning Cash Balance		22,808,032	22,808,032	14,429,670	12,486,875	10,664,673	10,617,398	11,508,818	10,425,998	11,990,624	12,083,087	10,657,015	15,113,282	14,144,427	10,854,927	22,808,032
Cash Flow from Operating Activities																
Net Income		193,476	(925,290)	(2,290,963)	(1,992,925)	(115,486)	767,919	(1,260,332)	1,157,515	(31,438)	(1,346,472)	4,131,494	(1,091,184)	(3,865,130)	7,055,768	193,476
Change in Accounts Receivable																
Prior Year Accounts Receivable		8,007,024	6,728,105	248,758	248,758	94,469	-	165,591	282,797	-	-	238,545	-	-	-	8,007,024
Current Year Accounts Receivable		(7,650,891)	-	-	-	-	-	-	-	-	-	-	-	-	(7,650,891)	(7,650,891)
Change in Due from		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Accounts Payable		(70,621)	(1,412,429)	-	-	-	-	-	-	-	-	-	-	761,274	580,533	(70,621)
Change in Due to		(1,124,352)	(1,097,230)	-	-	-	-	(4,980)	-	-	-	(36,732)	-	-	14,590	(1,124,352)
Change in Accrued Vacation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Prepaid Expenditures		(134,908)	172,602	-	-	-	-	-	-	-	-	-	-	(307,510)	-	(134,908)
Change in Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue		(11,405,087)	(11,405,087)	-	-	-	-	-	-	-	-	-	-	-	-	(11,405,087)
Change in Other Long Term Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Other Long Term Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense		1,483,152	124,267	124,410	123,257	123,741	123,500	124,901	124,314	123,900	123,705	122,960	122,329	121,866	-	1,483,152
Cash Flow from Investing Activities																
Capital Expenditures		(846,300)	(563,300)	(25,000)	-	(150,000)	-	(108,000)	-	-	-	-	-	-	-	(846,300)
Cash Flow from Financing Activities																
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans		(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)
Ending Cash Balance		10,854,927	14,429,670	12,486,875	10,664,673	10,617,398	11,508,818	10,425,998	11,990,624	12,083,087	10,657,015	15,113,282	14,144,427	10,854,927	10,854,927	10,854,927