

Camino Nuevo Charter Academy - Financial Dashboard (June 2023)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

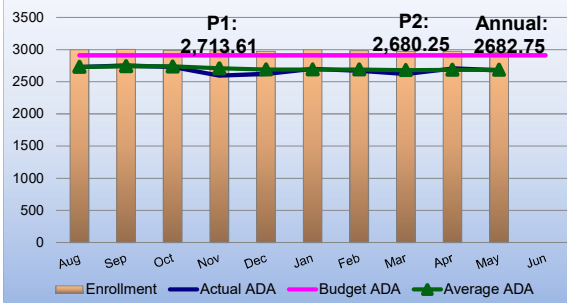


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment as of Month 10 was under budget by 158 students. P2 ADA is 90.0% which is 3% lower than budgeted ADA.

CNCA ended the year with a net income of \$342K

CNCA ended the year with \$29MM in cash, which represents a 50% reserve. Cash includes \$12.8MM of deferred revenue to be spent in the upcoming years.

3

Average Daily Attendance Analysis

Category	Actual through Month 10	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,959	2,972	3,130	(158)	3,017	4,942
ADA %	89.9%	90.0%	93.0%	-3.0%	90.2%	90.4%
Average ADA	2,682.75	2,680.25	2,910.90	(230.65)	2,720.70	4,468.34

4

LCFF Supplemental & Concentration Grant Factors

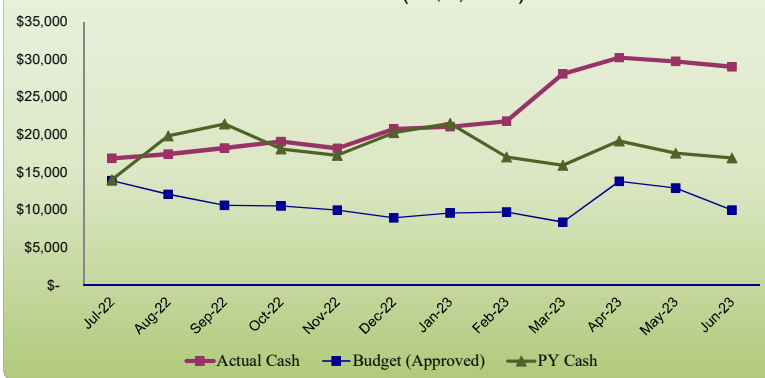
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.7%	95.7%	2.0%	93.5%
3-Year Average %	94.6%	94.6%	0.0%	95.0%
District UPP C. Grant Cap	85.6%	86.0%	0.4%	85.6%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 06/30/23	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	37,363,062	39,300,354	(1,937,292)	37,404,100	(41,038)	37,363,062	35,193,796	2,169,266	35,808,573	33,411,308
Federal Revenue	8,208,140	8,059,600	148,540	9,733,788	(1,525,647)	8,208,140	5,799,575	2,408,565	10,868,693	8,544,443
State Revenue	8,077,643	3,890,423	4,187,219	7,277,708	799,935	8,077,643	2,513,081	5,564,561	4,097,827	2,578,594
Other Local Revenue	4,198,910	2,400,289	1,798,622	3,382,646	816,264	4,198,910	2,357,802	1,841,109	2,971,632	2,587,536
Grants/Fundraising	850,526	149,695	700,831	280,665	569,861	850,526	149,489	701,037	390,444	263,396
TOTAL REVENUE	58,698,282	53,800,362	4,897,920	58,078,907	619,375	58,698,282	46,013,744	12,684,538	54,137,169	47,385,276
Total per ADA	21,900	18,482	3,418	21,669	231				12,116	15,936
w/o Grants/Fundraising	21,583	18,431	3,152	21,564	18				12,028	15,847
Certificated Salaries	16,042,300	16,771,049	728,749	16,139,991	97,691	16,042,300	16,749,578	707,278	16,070,067	12,866,595
Classified Salaries	6,976,915	6,940,217	(36,698)	7,107,472	130,557	6,976,915	6,801,478	(175,437)	6,291,816	3,627,635
Benefits	7,568,205	8,124,172	555,967	7,731,093	162,888	7,568,205	8,073,147	504,942	6,650,987	4,779,613
Student Supplies	4,159,277	2,722,594	(1,436,683)	3,693,042	(466,235)	4,159,277	2,629,025	(1,530,251)	4,615,770	5,238,611
Operating Expenses	22,079,760	17,263,011	(4,816,750)	21,658,975	(420,786)	22,079,760	17,066,588	(5,013,172)	19,409,944	13,715,921
Other	1,530,010	1,589,690	59,680	1,526,113	(3,897)	1,530,010	1,589,690	59,680	1,420,923	1,299,959
TOTAL EXPENSES	58,356,467	53,410,733	(4,945,734)	57,856,686	(499,781)	58,356,467	52,909,508	(5,446,959)	54,459,506	41,528,335
Total per ADA	21,773	18,349	(3,424)	21,586	186				12,188	13,966
NET INCOME / (LOSS)	341,814	389,629	(47,814)	222,220	119,594	341,814	(6,895,764)	7,237,579	(322,337)	5,856,942
OPERATING INCOME	1,669,057	1,776,551	(107,495)	1,545,565	123,491	1,669,057	(5,508,842)	7,177,898	888,003	6,938,656
EBITDA	1,871,825	1,979,319	(107,495)	1,748,333	123,491	1,871,825	(5,306,074)	7,177,898	1,098,586	7,156,901

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



Year-End Cash Balance		
Actual	Budget	Variance
29,037,720	9,984,735	19,052,985

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Balance Sheet	6/30/2022	5/31/2023	6/30/2023	6/30/2023 Actual
Assets				
Cash, Operating	16,938,485	29,752,781	29,037,720	29,037,720
Cash, Restricted	0	0	0	0
Accounts Receivable	7,215,297	1,177,378	5,629,420	5,629,420
Due From Others	178,871	275,059	286,926	286,926
Other Assets	264,447	90,396	24,615,268	24,615,268
Net Fixed Assets	39,724,047	39,518,397	39,642,835	39,642,835
Total Assets	64,321,147	70,814,011	99,212,168	99,212,168
Liabilities				
A/P & Payroll	2,361,220	1,713,369	4,132,433	4,132,433
Due to Others	2,132,638	701,427	2,686,345	2,686,345
Deferred Revenue	4,090,883	141,305	12,837,486	12,837,486
Other Liabilities	0	0	23,874,308	
Total Debt	10,237,071	9,840,445	9,840,445	9,840,445
Total Liabilities	18,821,811	12,396,547	53,371,018	29,496,710
Equity				
Beginning Fund Bal.	45,821,673	45,499,335	45,499,335	45,499,335
Net Income/(Loss)	(322,337)	12,918,129	341,814	341,814
Total Equity	45,499,335	58,417,464	45,841,150	45,841,150
Total Liabilities & Equity	64,321,146	70,814,011	99,212,168	75,337,860
Available Line of Credit				
Days Cash on Hand	116	192	186	186
Cash Reserve %	31.8%	52.6%	50.9%	50.9%

		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	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%	91%	-	-	93%	90%
	UPP	96%	98%	91%	92%	98%	98%	93%	93%	96%	96%	92%	92%	94%	95%	0%	0%	81%	81%
Income																			
8011-8098 · Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		4,412,117	5,281,322	4,886,324	5,335,351	3,406,938	3,865,691	1,816,868	2,127,753	5,223,806	5,993,444	4,099,184	4,237,173	5,682,825	5,187,295	-	-	24,304,257	26,034,585
8012 Education Protection Account		1,362,632	455,367	1,572,072	477,901	1,034,323	329,552	604,475	195,630	1,638,798	525,182	1,321,580	380,443	94,488	85,440	-	-	5,989,569	1,924,333
8019 Local Control Funding Formula - Prior Year		-	(146,660)	-	(154,672)	-	(84,517)	-	(50,828)	-	(135,345)	-	(121,253)	-	(97,732)	-	-	-	(655,662)
8096 In Lieu of Property Taxes		1,743,756	1,956,626	2,005,607	2,047,158	1,329,398	1,422,201	776,921	844,254	2,106,319	2,266,455	1,689,084	1,632,626	1,461,762	1,498,460	-	-	9,006,528	9,401,325
8098 In Lieu of Property Taxes, Prior Year		-	147,146	-	155,300	-	85,417	-	51,358	-	136,775	-	121,528	-	97,732	-	-	-	658,481
Total 8011-8098 · Local Control Funding Formula Sources		7,518,504	7,693,801	8,464,003	7,861,038	5,770,659	5,618,344	3,198,264	3,168,167	8,968,923	8,786,511	7,109,848	6,250,517	7,239,076	6,771,195	-	-	39,300,354	37,363,062
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		156,377	135,712	179,859	141,991	119,218	98,644	69,673	58,558	188,890	157,202	151,474	113,239	131,088	103,933	-	-	807,687	652,077
8221 Child Nutrition - Federal		337,888	512,874	194,144	347,223	203,735	335,268	89,765	80,242	293,501	415,510	242,012	258,429	159,194	164,658	-	-	1,226,739	1,698,694
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I		299,542	280,043	281,238	276,658	225,453	161,389	127,811	95,804	353,264	257,193	260,949	235,194	198,346	197,805	-	-	1,393,339	1,246,893
8292 Title II		29,418	26,859	28,970	32,492	23,591	17,145	12,822	10,178	36,414	27,323	26,467	29,834	20,512	23,930	-	-	141,781	140,438
8294 Title III		47,362	55,074	31,346	36,184	31,002	24,208	11,326	14,371	42,328	38,579	25,054	29,134	12,355	14,367	-	-	158,444	173,338
8295 Title IV, SSAE		24,324	24,189	18,066	21,868	16,685	13,509	9,952	8,020	26,637	21,529	17,907	18,446	14,320	15,513	-	-	101,254	101,545
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue		1,316,189	582,137	753,907	1,217,118	321,209	505,223	363,433	277	684,643	505,500	806,037	1,107,107	669,581	783,293	-	-	4,230,357	4,195,156
Total 8100-8299 · Other Federal Income		2,211,099	1,616,888	1,487,529	2,073,534	940,894	1,155,387	684,783	267,449	1,625,676	1,422,836	1,529,899	1,791,383	1,205,397	1,303,499	-	-	8,059,600	8,208,140
8300-8599 · Other State Revenue																			
8520 Child Nutrition - State		25,144	116,250	12,865	101,193	14,227	70,089	6,310	23,380	20,537	93,469	17,841	71,434	11,037	59,440	-	-	87,425	441,786
8550 Mandate Block Grant		8,664	9,258	10,793	9,258	6,268	6,782	3,820	4,077	10,089	10,859	297,161	22,085	21,184	9,587	-	-	347,217	62,582
8561 State Lottery - Non Prop 20		91,864	119,380	105,658	125,042	70,035	86,619	40,929	51,288	110,964	137,907	88,983	98,813	77,008	90,729	-	-	474,477	571,870
8562 State Lottery - Prop 20		36,633	58,432	42,134	61,204	27,928	42,397	16,322	25,103	44,249	67,501	35,484	48,365	30,709	44,409	-	-	189,209	279,911
8560 Lottery Revenue		128,496	177,812	147,792	186,245	97,962	129,016	57,251	76,391	155,213	205,407	124,467	147,178	107,716	135,138	-	-	663,685	851,781
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740		447,135	677,681	-	-	-	-	131,357	280,258	131,357	280,258	-	-	323,015	515,110	-	-	901,507	1,473,049
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	497,659	126,737	614,753	59,272	440,689	-	160,357	59,272	601,046	113,404	514,035	-	-	-	-	358,685	2,227,493
8599 State Revenue - Other		51,209	36,187	97,017	515,486	90,192	544,225	50,401	297,752	140,594	841,977	82,798	511,264	346,356	302,106	-	-	717,973	2,207,020
Total 8300-8599 · Other State Income		923,402	1,718,329	598,014	1,631,953	471,405	1,394,284	249,139	842,216	720,544	2,236,500	839,155	1,456,982	809,308	1,033,880	-	-	3,890,423	8,077,643
8600-8799 · Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals		-	20,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,043
8660 Interest & Dividend Income		8,400	76,640	7,000	68,243	6,787	47,522	3,500	27,778	10,287	75,300	7,000	66,521	9,800	57,910	-	-	42,487	344,614
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	148,581	60,000	197,037	22,670	118,220	12,857	83,037	35,527	201,258	29,168	136,018	15,000	108,595	-	-	149,695	791,488
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	8,455	-	3,307	-	727	-	4,183	-	4,910	-	24,093	-	18,255	-	-	-	59,020
8696 Other Fundraising		-	4	-	4	-	3	-	2	-	4	-	3	-	3	-	-	-	18
8697 E-Rate		10,201	48,379	14,776	53,680	9,504	41,055	9,600	30,692	19,104	71,747	9,600	47,610	17,347	45,719	-	-	71,028	267,135
8698 SELPA Grants		-	60,847	-	120,826	-	67,401	-	13,576	-	80,977	-	70,719	-	48,723	-	-	-	382,092
8699 All Other Local Revenue		-	440	-	228	-	15	-	9	-	23	-	1,301	-	427	-	-	-	2,418
8792 Transfers of Apportionments - Special Education		442,743	537,794	509,227	562,678	337,537	390,903	197,262	232,050	534,798	622,953	428,861	448,740	371,144	411,864	-	-	2,286,774	2,584,029

	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	901,182	591,003	1,006,004	376,497	665,845	223,219	391,327	599,716	1,057,172	474,630	795,005	413,291	691,496	-	-	2,549,984	4,450,858
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	141,007	-	103,690	-	76,545	-	55,020	-	131,566	-	103,254	-	119,061	-	-	-	598,578
Total Prior Year Adjustments	-	141,007	-	103,690	-	76,545	-	55,020	-	131,566	-	103,254	-	119,061	-	-	-	598,578
TOTAL INCOME	11,124,349	12,071,207	11,140,549	12,676,219	7,559,455	8,910,405	4,355,405	4,724,179	11,914,860	13,634,584	9,953,532	10,397,140	9,667,072	9,919,131	-	-	53,800,362	58,698,282
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	2,126,410	1,928,871	2,645,166	2,436,568	1,627,251	1,599,799	895,178	777,229	2,522,429	2,377,029	2,329,682	1,983,171	2,134,879	2,045,708	-	-	11,758,566	10,771,346
1120 Teachers' Hourly	-	-	-	-	-	35,625	52,640	-	52,640	35,625	-	-	-	-	-	-	52,640	35,625
1170 Teachers' Salaries - Substitute	59,280	92,531	61,050	64,029	44,400	13,277	25,900	55,127	70,300	68,404	64,750	125,097	56,000	159,073	-	-	311,380	509,134
1175 Teachers' Salaries - Stipend/Extra Duty	77,840	148,514	79,950	99,406	37,750	79,393	22,500	29,717	60,250	109,110	70,400	155,604	184,960	146,630	-	-	473,400	659,264
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	75,525	39,443	87,710	45,372	56,332	30,071	33,650	17,582	89,982	47,654	73,157	38,200	62,915	33,066	-	-	389,290	203,735
1299 Certificated Pupil Support - Other	111,797	194,250	211,011	125,895	132,561	83,440	49,810	52,018	182,372	135,458	108,292	105,996	93,130	91,750	-	-	706,601	653,348
1300 Certificated Supervisors' & Administrators' Salaries	510,826	571,580	522,777	588,349	460,275	483,859	322,414	312,066	782,689	795,924	521,497	594,841	741,382	659,155	-	-	3,079,172	3,209,849
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 · Certificated Salaries	2,961,678	2,975,189	3,607,664	3,359,618	2,358,570	2,325,464	1,402,092	1,243,739	3,760,662	3,569,204	3,167,778	3,002,909	3,273,267	3,135,381	-	-	16,771,049	16,042,300
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	645,310	594,413	480,327	493,345	376,635	420,143	135,924	80,867	512,559	501,010	704,248	545,885	307,815	221,232	-	-	2,650,258	2,355,885
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	221,088	302,325	75,952	131,373	38,352	58,772	-	50,343	38,352	109,116	-	24,905	-	1,162	-	-	335,392	568,880
2200 Classified Support Salaries	177,415	198,685	142,354	121,497	106,129	112,011	78,235	62,382	184,364	174,393	117,274	102,164	98,006	82,867	-	-	719,412	679,605
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	84,391	-	80,653	-	-	80,653	-	-	-	57,420	44,776	-	-	57,420	209,820
2400 Classified Office Staff Salaries	221,323	231,316	225,512	222,324	218,536	188,739	150,450	151,270	368,986	340,009	207,371	208,614	226,777	248,795	-	-	1,249,969	1,251,057
2900 Other Classified Salaries	405,213	315,058	342,257	378,283	292,425	294,080	182,899	192,986	475,323	487,066	391,840	396,580	313,133	334,680	-	-	1,927,767	1,911,667
Total 2000 · Classified Salaries	1,670,348	1,641,797	1,266,401	1,431,212	1,032,076	1,154,398	547,508	537,847	1,579,584	1,692,246	1,420,733	1,278,148	1,003,151	933,512	-	-	6,940,217	6,976,915
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	565,681	541,264	689,064	644,044	450,487	447,343	267,800	250,082	718,286	697,425	605,046	560,444	625,194	588,873	-	-	3,203,270	3,032,050
3212 PERS - Public Employee Retirement System	423,767	418,372	321,286	330,733	261,838	267,269	138,903	107,857	400,740	375,126	360,440	317,176	254,499	224,827	-	-	1,760,733	1,666,234
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	103,562	102,828	78,517	83,019	63,989	66,459	33,945	26,741	97,934	93,200	88,085	78,280	62,195	58,494	-	-	430,293	415,821
3331 MED - Medicare	67,164	65,213	70,674	67,460	49,164	49,212	28,269	25,216	77,434	74,429	66,533	60,312	62,008	57,876	-	-	343,813	325,290
3401 H&W - Health & Welfare	404,094	340,846	431,977	346,109	308,904	260,999	154,540	124,021	463,444	385,020	348,773	335,257	355,902	308,858	-	-	2,004,190	1,716,091
3501 SUI - State Unemployment Insurance	23,160	22,463	24,370	23,235	16,953	16,952	9,748	8,678	26,701	25,630	22,943	20,774	21,382	20,051	-	-	118,556	112,152
3601 Workers' Compensation Insurance	48,671	65,957	50,767	69,772	38,538	45,148	22,019	26,858	60,557	72,006	50,459	64,959	52,862	56,564	-	-	263,316	329,258
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(6,918)	-	(14,523)	-	2,747	-	6,408	-	9,155	-	(16,969)	-	564	-	-	-	(28,690)
Total 3000 · Employee Benefits	1,636,099	1,550,025	1,666,655	1,549,850	1,189,873	1,156,129	655,224	575,863	1,845,097	1,731,992	1,542,279	1,420,231	1,434,043	1,316,107	-	-	8,124,172	7,568,205
4000 · Supplies																		
4111 Core Curricula Materials	10,567	115,524	39,993	117,123	1,071	129,492	10,901	60,116	11,972	189,607	22,095	104,504	20,200	8,227	-	-	104,827	534,985
4211 Books & Other Reference Materials	1,000	12,451	10,050	19,878	3,325	16,342	375	4,230	3,700	20,572	4,000	7,456	13,000	19,976	-	-	31,750	80,334
4311 Student Materials	77,059	98,204	85,309	94,296	42,061	72,300	38,940	29,974	81,001	102,274	66,390	67,084	84,890	81,807	-	-	394,648	443,666
4351 Office Supplies	-	11,227	18,000	26,158	12,000	22,663	7,200	4,653	19,200	27,316	15,600	18,273	12,000	17,990	-	-	64,800	100,964
4371 Custodial Supplies	12,000	40,876	12,000	27,110	12,000	16,209	12,000	18,443	24,000	34,652	18,000	18,921	12,000	20,039	-	-	78,000	141,598
4391 Food (Non Nutrition Program)	6,100	52,199	10,200	38,526	12,000	40,830	10,800	27,371	25,750	68,201	11,542	28,850	19,100	44,910	-	-	72,692	232,687
4392 Uniforms	2,800	18,283	5,000	18,763	1,500	11,727	-	10,059	1,500	21,786	1,000	17,533	7,500	10,349	-	-	17,800	86,714
4393 PE & Sports Equipment	7,000	7,667	5,000	31,565	1,500	2,368	2,000	4,325	3,500	6,693	3,000	10,257	2,500	4,200	-	-	21,000	60,382
4395 Before & After School Program Supplies	-	-	-	-	-	9,447	-	-	-	9,447	-	-	-	-	-	-	-	9,447
4399 All Other Supplies	12,286	20,547	17,091	20,689	5,000	20,370	8,560	6,661	13,560	27,031	15,261	18,329	45,024	41,149	-	-	103,222	127,745
4390 Other Supplies	28,186	98,696	37,291	109,543	22,950	84,742	21,360	48,416	44,310	133,158	30,803	74,969	74,124	100,608	-	-	214,714	516,974
4411 Non Capitalized Equipment	69,950	96,111	22,010	136,596	65,750	145,123	18,121	77,615	83,871	222,738	30,274	51,485	54,099	31,216	-	-	260,204	538,146
4711 Nutrition Program Food & Supplies	407,477	464,262	269,447	397,879	262,374	317,134	126,078	119,952	388,452	437,085	303,290	326,107	204,984	177,278	-	-	1,573,650	1,802,610
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	606,239	937,351	494,100	928,583	421,531	804,004	234,975	363,399	656,506	1,167,403	490,453	668,800	475,296	457,140	-	-	2,722,594	4,159,277
5000 · Operating Services																		
5211 Travel & Conferences	14,000	4,949	24,450	12,988	1,897	2,105	2,297	3,132	4,194	5,237	4,000	3,633	19,520	16,844	-	-	66,164	43,651

	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	13,414	13,517	14,868	6,648	7,151	5,966	7,415	12,614	14,566	9,038	13,336	18,310	19,609	-	-	64,340	75,793
5451 General Insurance	-	-	-	-	-	-	27,500	33,337	27,500	33,337	-	-	3,998	2,119	-	-	31,498	35,456
5511 Utilities	142,002	178,932	114,960	129,477	115,800	123,455	54,276	61,623	170,076	185,078	167,816	156,193	108,303	150,665	-	-	703,158	800,345
5521 Security Services	58,431	86,604	560	700	500	6,465	500	700	1,000	7,165	657	5,965	93,761	80,856	-	-	154,409	181,290
5531 Housekeeping Services	137,478	165,539	117,667	171,665	112,970	115,143	-	21,519	112,970	136,662	150,810	161,311	98,076	103,094	-	-	617,001	738,271
5599 Other Facility Operations & Utilities	58,897	62,838	56,450	54,143	70,184	57,121	25,378	31,114	95,563	88,235	91,769	77,894	70,059	57,729	-	-	372,738	340,839
5611 School Rent - Private Facility	745,224	698,765	-	-	-	-	218,928	237,467	218,928	237,467	-	-	551,584	529,349	-	-	1,515,736	1,465,581
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	14,000	(4,725)	14,200	6,859	3,924	5,474	8,292	12,710	12,216	18,184	2,140	1,071	23,892	16,978	-	-	66,448	38,367
5621 Equipment Lease	44,009	53,521	26,459	32,081	36,371	37,519	19,641	22,204	56,012	59,723	27,705	22,913	59,683	55,766	-	-	213,869	224,003
5631 Vendor Repairs	90,000	124,621	78,400	86,222	49,975	54,322	25,000	83,489	74,975	137,812	60,200	64,106	75,000	104,855	-	-	378,575	517,615
5812 Field Trips & Pupil Transportation	23,400	54,474	27,200	28,117	21,330	28,817	17,400	40,949	38,730	69,766	-	39,974	69,300	103,008	-	-	158,630	295,340
5821 Legal	3,000	2,367	-	853	-	712	-	712	-	1,424	19,000	87,211	-	6,601	-	-	22,000	98,457
5823 Audit	-	2,033	-	2,338	-	1,550	-	906	-	2,456	-	1,969	-	1,704	-	-	-	10,500
5831 Advertisement & Recruitment	5,000	1,633	7,500	14,806	7,500	1,218	12,500	3,608	20,000	4,826	7,500	1,439	5,000	1,789	-	-	45,000	24,494
5841 Contracted Substitute Teachers	-	91,412	7,500	123,367	-	120,927	3,480	123,906	3,480	244,833	15,660	127,991	8,240	147,089	-	-	34,880	734,691
5842 Special Education Services	427,274	501,292	450,352	1,281,796	231,500	756,588	145,375	261,516	376,875	1,018,104	273,750	719,390	265,200	565,407	-	-	1,793,451	4,085,989
5843 Non Public School	-	8,783	-	9,615	-	63,825	-	-	-	63,825	166,547	204,253	-	-	-	-	166,547	286,476
5844 After School Services	203,483	193,309	203,483	193,309	203,483	193,309	-	-	203,483	193,309	203,483	193,309	-	-	-	-	813,931	773,238
5849 Other Student Instructional Services	344,852	325,220	239,423	281,309	178,664	161,011	106,250	114,713	284,913	275,723	330,081	318,695	287,143	281,540	-	-	1,486,413	1,482,487
5852 PD Consultants & Tuition	60,222	84,563	53,015	55,800	46,895	75,311	29,383	46,488	76,277	121,799	61,596	74,678	1,563	26,426	-	-	252,673	363,266
5854 Nursing & Medical (Non-IEP)	4,100	5,485	6,000	3,960	3,500	3,960	6,000	5,480	6,000	5,480	6,658	4,592	2,000	2,160	-	-	24,758	21,677
5859 All Other Consultants & Services	106,909	224,585	145,700	450,469	123,944	441,109	51,096	83,971	175,041	525,080	154,459	305,136	134,063	196,481	-	-	716,172	1,701,750
5861 Non Instructional Software	87,809	92,123	109,220	100,762	75,183	71,493	46,269	48,362	121,452	119,855	90,873	90,281	90,785	98,190	-	-	500,140	501,211
5865 Fundraising Cost	-	-	-	9,690	-	-	-	-	-	-	-	4,233	-	520	-	-	-	14,444
5871 District Oversight Fees	75,185	76,933	84,640	78,604	57,707	55,126	31,983	32,725	89,689	87,851	71,098	62,502	72,391	67,712	-	-	393,004	373,602
5872 Special Education Fees (SELPA)	119,824	134,702	137,817	140,934	91,351	97,910	53,387	58,122	144,738	156,032	116,067	112,396	100,446	103,160	-	-	618,892	647,224
5881 Intra-Agency Fees	1,156,944	1,228,805	1,205,885	1,146,647	843,428	820,876	468,383	488,596	1,311,811	1,309,472	1,065,422	911,803	1,030,274	1,007,797	-	-	5,770,336	5,604,523
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	-	-	-	-	(0)	-	(0)	-	-	-	-	-	-	-	(0)
5899 All Other Expenses	15,736	20,944	14,482	21,569	13,080	14,043	7,636	8,497	20,716	22,539	19,015	19,182	16,369	32,437	-	-	86,318	116,671
5911 Office Phone	16,632	16,089	9,492	13,219	9,060	12,358	8,820	13,848	17,880	26,206	9,552	12,911	17,040	14,705	-	-	70,596	83,130
5913 Mobile Phone	1,560	824	2,400	1,389	6,000	3,387	2,280	1,160	8,280	4,548	3,600	1,830	1,680	772	-	-	17,520	9,363
5921 Internet	12,751	14,467	18,470	9,742	11,880	11,857	12,000	11,857	23,880	23,714	12,000	11,889	21,684	16,019	-	-	88,785	75,831
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	1,693	6,750	3,941	3,500	2,577	500	1,243	4,000	3,820	2,000	1,644	5,000	5,523	-	-	18,550	16,620
5999 Other Communications	-	57,126	-	66,108	479	44,013	-	26,054	479	70,067	-	56,086	-	48,179	-	-	479	297,566
Total 5000 · Operating Services	3,980,384	4,523,317	3,175,993	4,547,348	2,326,752	3,389,771	1,387,020	1,884,424	3,713,771	5,274,195	3,142,497	3,869,817	3,250,366	3,865,083	-	-	17,263,011	22,079,760
6000 · Capital Outlay																		
6901 Depreciation Expense	169,016	174,239	660,626	645,195	123,799	111,077	90,179	63,139	213,978	174,216	163,433	143,354	179,870	190,238	-	-	1,386,922	1,327,242
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · Capital Outlay	169,016	174,239	660,626	645,195	123,799	111,077	90,179	63,139	213,978	174,216	163,433	143,354	179,870	190,238	-	-	1,386,922	1,327,242
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	11,801,919	11,074,207	12,664,574	7,452,600	8,940,844	4,316,997	4,668,411	11,769,598	13,609,255	9,927,172	10,383,259	9,615,992	9,897,462	-	-	53,410,733	58,356,467
NET INCOME	100,584	269,289	66,341	11,645	106,855	(30,439)	38,407	55,769	145,262	25,330	26,361	13,882	51,081	21,669	-	-	389,629	341,814
Operating Income	269,601	443,528	726,967	656,840	230,653	80,638	128,586	118,907	157,236	199,545	189,793	157,236	230,950	211,908	-	-	1,776,551	1,669,057
EBITDA	269,601	443,528	929,735	859,608	230,653	80,638	128,586	118,907	359,240	199,545	189,793	157,236	230,950	211,908	-	-	1,979,319	1,871,825
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	269,289	66,341	11,645	106,855	(30,439)	38,407	55,769	145,262	25,330	26,361	13,882	51,081	21,669	-	-	389,629	341,814
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,433,076	369,239	2,235,700	150,491	1,732,206	407,308	937,358	327,585	2,669,564	734,893	1,845,004	123,068	864,653	208,188	-	-	9,047,997	1,585,878

	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)	-	(1,469,622)	-	(1,048,451)	-	(710,192)	-	(1,758,643)	-	(1,283,280)	-	(1,343,448)	-	-	-	(7,912,158)	-
Change in Due from	-	38,970	-	(843)	-	1,041	-	-	-	1,041	-	-	-	349	-	261,065	-	300,583
Change in Accounts Payable	(7,786)	149,395	(7,043)	303,602	(9,350)	325,049	(742)	86,423	(10,092)	411,472	(10,473)	82,096	(4,888)	76,914	(6,249)	(47,590)	(46,531)	975,888
Change in Due to	(377,591)	957,942	(719,273)	10,662	(279,222)	76,433	(150,962)	143,695	(430,184)	220,128	(469,269)	(492)	(50,034)	130,672	-	(1,173,841)	(2,046,351)	145,070
Change in Accrued Vacation	-	(751)	-	(16,224)	-	218	-	5,038	-	5,256	-	(15,367)	-	2,392	-	34,489	-	9,795
Change in Payroll Liabilities	-	149,861	-	159,752	-	117,074	-	55,238	-	172,312	-	124,878	-	97,399	-	81,329	-	785,530
Change in Prepaid Expenditures	(60,839)	34,485	(16,285)	(6,256)	(40,051)	(20,736)	(40,529)	(16,065)	(80,580)	(36,802)	(13,524)	(5,669)	(62,260)	40,578	(3,576)	55,717	(237,064)	82,053
Change in Deposits	-	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000)
Change in Deferred Revenue	-	2,405,639	-	1,530,671	-	1,994,839	-	701,887	-	2,696,726	-	1,494,523	-	619,045	-	-	-	8,746,603
Change in Other Long Term Assets	-	(10,409,530)	-	(34,486)	-	(56,675)	-	(4,922,294)	-	(4,978,969)	-	(35,433)	-	(8,973,456)	-	-	-	(24,431,874)
Change in Other Long Term Liabilities	-	10,186,765	-	23,316	-	38,319	-	4,818,532	-	4,856,850	-	23,957	-	8,783,420	-	-	-	23,874,308
Depreciation Expense	169,016	175,030	660,626	645,195	123,799	111,077	90,179	63,139	213,978	174,216	163,433	143,354	179,870	190,238	-	-	1,386,922	1,328,033
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(138,000)	(283,787)	(286,500)	(291,991)	(327,500)	(306,107)	(129,000)	(94,032)	(456,500)	(400,139)	(262,500)	(76,745)	(50,000)	(194,159)	-	-	(1,193,500)	(1,246,821)
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	8,087,846	1,071,084	3,937,085	1,663,784	5,247,664	1,933,812	3,570,099	3,597,596	8,817,764	1,371,704	3,925,151	1,600,812	3,861,142	78,876	408,733	9,984,735	29,037,720



Camino Nuevo Charter Academy Financial Analysis June 2023

Net Income

Camino Nuevo Charter Academy achieved a net income of \$342K in FY22-23 compared to \$390K in the board approved budget. Reasons for this negative \$48K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of June 30, 2023, the school's cash balance was \$29.04M, which represents a 51% reserve.

As of June 30, 2023, the Accounts Receivable balance was \$5.63M, up from \$1.18M in the previous month, due to the recording of revenue earned in FY22-23.

As of June 30, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$4.13M, compared to \$1.71M in the prior month.

As of June 30, 2023, CNCA had a debt balance of \$9.84M. This constitutes the Prop 55 loan under CNCA#2.

Income Statement

Revenue

Total revenue for FY22-23 is \$58.70M, which is \$4.90M or 9.1% over budgeted revenue of \$53.80M.

LCFF Sources: There is a \$1.94M 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 \$156K decrease in Special Education (IDEA) funds due to reduced rates and reduced ADA.

Object Code 8221: There is a \$472K increase in Federal nutrition funds based on updated participation rates. This is offset by increased nutrition costs (Object 4711).

Object Code 8291: There is a \$146K decrease in Title I funding based on current entitlement schedules.

Object Code 8520: There is a \$354K increase in State nutrition funds based on updated 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 8560: There is a \$188K increase in Lottery Revenue. This is based on increased published rates.

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

Object Code 8591: There is a \$572K increase in SB740 Revenue. Additional funds released this year allowed for reimbursement of other facility costs, on top of the lease costs for Burlington, Eisner, and Dalzell Lance campuses. Although the final amount allocated is still unknown, we expect some other costs to be reimbursed. To be conservative a 25% reduction in other costs reimbursement was recorded in the event of any oversubscriptions to the program.

Object Code 8595: There is a \$1.87M increase in Expanded Learning Opportunity Program funds due to the implementation of the program this year. This is offset by additional expenses added to the budget for the program.

Object Code 8599: There is a \$1.49M increase in Other State revenue due to Hold Harmless funds received for CNCA#2, CNCA#3, and CNCA#4. In addition, a few sites used some Learning Recovery funds.

Object Code 8660: There is a \$302K increase in Interest revenue.

Object Code 8692: There is a \$642K increase in Grants due to a \$450K grant received from PNEDG as well as CTC grant covering for resident coach.

Object Code 8698: There is a \$382K increase in SELPA grants revenue due to allocations received across all charters.

Object Code 8792: There is a \$297K increase in State Special Education revenue based on increased rates.

Object Code 8999: There is a \$599K increase in Prior Year Revenues largely due to SPED funding adjustments made for FY21-22 as well as final FY21-22 Lottery rates and SMAA funds received.

Expenses

Total expenses for FY22-23 are projected to be \$58.36M, which is \$4.95M or 9.3% over budgeted expenditures of \$53.41M.

Object Code 1170: Teacher Substitute expense is \$198K 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 \$186K 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 \$186K under budget based on staffing changes and one position being transferred to Object 1299.

Object Code 2131: Classified Teacher salary expense is \$233K over budget largely due to the inclusion of afterschool intervention teachers being funded by ELOP funds.

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

Object Code 3401: Health & Welfare expense is \$288K under budget based on employee elections during open enrollment.

Object Code 4111: Core Curricula materials expense is \$430K over budget largely due to curricula materials purchased for the after school program. This is funded with ELOP funds.

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



Object Code 4390: Other supplies expense is \$302K over budget largely due to supplies being purchased for the after school program. This is funded with ELOP funds. In addition, sites have had increased food purchases for PD and student incentives.

Object Code 4411: Non Capitalized Equipment expense is \$278K 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 \$229K over budget due to increased projected participation. This is offset by increased revenue as noted above.

Object Code 5511: Utilities expense is \$97K over budget based on current trend.

Object Code 5531: Housekeeping Service expense is \$121K over budget partially due to substitute custodians needed at sites.

Object Code 5631: Vendor Repair expense is \$139K over budget due to increased repair needs at sites.

Object Code 5812: Field trip and transportation expense is \$137K over budget due to year-end field trips done at school sites. Some of these were fundraised for.

Object Code 5821: Legal expense is \$76K over budget largely due to a settlement payment at Cisneros.

Object Code 5841: Substitute teacher expense is \$700K over budget as a result of teacher vacancies or being absent.

Object Code 5842: Special Education service expense is \$2.29M 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 5843: Non Public School expense is \$120K over budget due to Castellanos and Cisneros needing this service for one of their students at each site.

Object Code 5859: All other consultant expense is \$986K 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.

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 10 is 2682.75 with ending enrollment of 2959 and an 89.9% attendance rate.

In Month 10, ADA was 2676.68 with a 90.3% attendance rate.

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

[illegible]

Actuals as of 6/30/2023														
# of months remaining in FY														
State Schedule:	P-2													
District Schedule:	P-2													
	2022-23	2022-23	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
			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
5211 Travel & Conferences	66,164	65,962	-	-	350	52	6,599	-	147	53	7,486	10,382	2,249	16,334
5311 Dues & Memberships	64,340	83,326	54,927	120	530	2,056	5,833	675	1,713	2,993	1,205	1,398	3,045	1,297
5451 General Insurance	31,498	49,343	13,660	-	-	2,119	-	-	-	-	19,677	-	-	-
5511 Utilities	703,158	873,473	24,476	26,683	30,617	71,463	51,859	55,414	21,401	31,153	40,321	96,131	116,159	234,668
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	15,723	17,980	24,929
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	-	84,904	70,258
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	32,285	73,685	56,232
5611 School Rent - Private Facility	1,515,736	1,432,542	176,529	88,396	87,756	88,202	197,393	-	213,679	155,063	258,449	129,343	-	70,771
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	-	160	(6,740)
5621 Equipment Lease	213,869	219,698	25,293	11,038	9,318	10,071	16,845	22,085	30,537	(2,364)	377	32,467	4,284	64,054
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	25,937	34,139	95,123
5812 Field Trips & Pupil Transportation	158,630	208,045	317	10,315	3,069	13,585	6,252	12,504	15,701	17,684	44,918	11,908	74,750	84,337
5821 Legal	22,000	91,500	434	1,989	4,392	6,562	2,424	-	383	10,888	69,628	51	944	765
5823 Audit	-	1,969	-	-	-	-	-	-	-	-	10,500	-	-	-
5831 Advertisement & Recruitment	45,000	61,166	-	3,927	-	1,927	7,893	786	730	6,482	241	1,043	552	914
5841 Contracted Substitute Teachers	34,880	710,395	897	49,372	92,461	101,648	96,530	46,444	23,379	32,920	57,771	67,358	76,086	89,824
5842 Special Education Services	1,793,451	3,907,198	23,671	39,864	311,442	241,035	311,912	348,581	331,985	366,189	344,317	663,044	282,606	821,345
5843 Non Public School	166,547	256,593	-	-	934	1,126	2,674	4,210	-	1,092	2,717	47,861	66,843	159,020
5844 After School Services	813,931	813,931	-	77,323	77,323	-	77,323	77,323	-	-	77,323	309,297	77,323	-
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	609,741	85,806	240,641
5852 Professional Development	252,673	334,869	27,588	12,894	28,008	173,941	478	3,871	28,300	4,801	30,275	4,132	(1,958)	50,936
5854 Nursing & Medical (Non-IEP)	24,758	20,700	-	-	3,000	-	-	8,552	-	-	2,480	-	1,955	5,690
5859 All Other Consultants & Services	716,172	1,500,268	21,119	24,957	129,350	150,535	81,526	78,597	44,619	35,049	117,613	241,801	105,796	670,789
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	20,161	(6,685)	(29,446)
5865 Fundraising Cost	-	20,000	-	-	-	-	-	7,161	-	4,490	-	-	-	2,793
5871 District Oversight Fees	393,004	373,602	19,393	38,789	25,858	25,860	25,858	25,859	25,858	45,253	66,283	26,494	26,494	21,603
5872 Special Education Fees (SELPA)	618,892	647,221	38,776	77,554	51,704	51,696	51,696	51,704	51,704	90,474	28,028	74,012	46,178	33,698
5881 Intra-Agency Fees	5,770,336	5,736,349	-	-	-	-	1,442,584	-	-	-	-	1,323,629	-	2,838,310
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	-	-	-	1,751	-	919	4,277	(297)	99	7,706	4,794	9,635	4,358	(33,241)
5899 All Other Expenses	86,318	101,900	404	1,231	2,517	24,056	5,567	15,010	14,518	433	9,931	10,580	6,962	25,460
5911 Office Phone	70,596	84,379	4,433	5,638	1,818	5,758	5,327	299	5,192	5,354	10,295	7,355	15,401	16,260
5913 Mobile Phone	17,520	8,472	711	-	1,086	-	1,230	-	1,229	-	-	-	-	5,106
5921 Internet	88,785	83,193	6,545	-	-	(6,360)	13,503	-	-	-	-	13,824	-	48,318
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	18,550	18,550	-	1,816	360	5,531	1,599	964	902	1,133	391	585	1,446	1,893
5999 Other Communications	479	56,265	186	253	238	56,191	(31,126)	251	751	251	416	1,339	341	268,476
Total 5000 - Operating Services	17,263,011	21,785,603	812,400	705,431	1,396,874	1,290,406	2,653,006	951,594	934,261	960,202	1,435,852	3,787,516	1,201,801	5,950,418
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	118,683	119,795	120,471
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	118,683	119,795	120,471
7000 - Other Outgo														
7438 Interest Expense	202,768	202,768	-	-	102,371	-	-	-	-	-	100,397	-	-	-
Total 7000 - Other Outgo	202,768	202,768	-	-	102,371	-	-	-	-	-	100,397	-	-	-
TOTAL EXPENSE	53,410,733	60,004,114	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	6,684,859	4,373,500	10,247,584
NET INCOME	389,629	(1,747,020)	3,734,520	(222,109)	572,579	(512,889)	184,947	2,527,439	435,531	849,307	4,415,667	2,312,549	(1,379,412)	(12,576,314)
Operating Income	1,776,551													
EBITDA	1,979,319													
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	28,082,770	30,233,795	29,752,781
Cash Flow from Operating Activities														
Net Income		(1,747,020)	3,734,520	(222,109)	572,579	(512,889)	184,947	2,527,439	435,531	849,307	4,415,667	2,312,549	(1,379,412)	(12,576,314)
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	-	924,292	(4,452,042)

