

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (August 2023)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

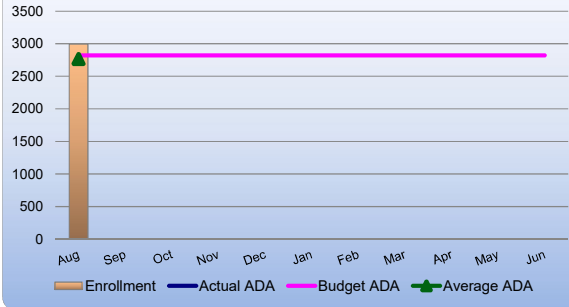


Year-End Cash



2

ADA & Enrollment



KEY POINTS

Enrollment is currently 60 students below budget, resulting in a \$801K decrease in LCFF Revenue.

Forecast includes \$5.30M of restricted one-time funds. An additional \$7.46M remains available to spend through FY27/28.

ADA% is currently trending slightly over budget.

Net Income is projected at \$135K and cash is projected to end at \$24.1M

3

Average Daily Attendance Analysis

Category	Actual through Month 1	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,994	3,001	3,061	(60)	1,860	2,972
ADA %	93.2%	92.3%	92.2%	0.1%	369.0%	89.6%
Average ADA	2,767.89	2,766.71	2,822.14	(55.43)	1,718.42	2,680.25

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LCFF Supplemental & Concentration Grant Factors

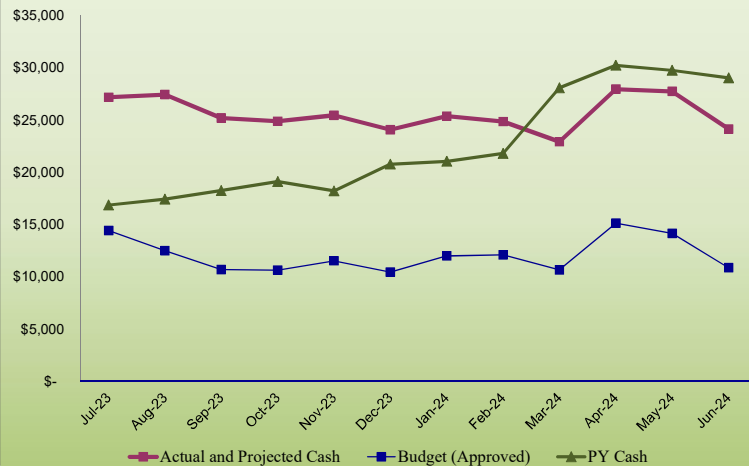
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	95.72%	95.77%	0.05%	95.67%
3-Year Average %	94.97%	94.99%	0.02%	94.63%
District UPP C. Grant Cap	86.00%	85.97%	-0.03%	85.97%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 08/31/23	FY 23-24 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 22-23	FY 21-22
Local Control Funding Formula	41,947,299	42,748,715	(801,416)	36,060,499	5,886,800	4,091,065	4,163,891	(72,826)	37,363,062	35,808,573
Federal Revenue	7,412,688	6,593,314	819,374	5,455,435	1,957,253	583,965	118,016	465,950	8,208,140	10,868,693
State Revenue	8,830,006	6,162,785	2,667,220	5,115,840	3,714,165	12,749,057	83,006	12,666,051	8,077,643	4,097,827
Other Local Revenue	2,872,461	2,926,991	(54,531)	2,426,143	446,317	474,963	499,663	(24,700)	4,198,910	2,971,632
Grants/Fundraising	391,045	364,962	26,083	245,311	145,734	46,139	149,367	(103,229)	850,526	390,444
TOTAL REVENUE	61,453,498	58,796,768	2,656,730	49,303,228	12,150,270	17,945,188	5,013,942	12,931,246	58,698,282	54,137,169
Total per ADA	22,212	20,834	1,378	17,820	4,392				21,900	20,473
w/o Grants/Fundraising	22,070	20,705	1,366	17,731	4,339				21,583	20,325
Certificated Salaries	17,019,013	17,162,794	143,781	14,200,082	(2,818,932)	1,880,298	1,919,621	39,323	16,042,300	16,070,067
Classified Salaries	7,654,192	7,529,395	(124,797)	6,398,242	(1,255,950)	957,940	863,570	(94,370)	6,976,915	6,291,816
Benefits	8,639,879	8,583,027	(56,852)	7,219,483	(1,420,395)	1,086,523	1,153,579	67,056	7,568,205	6,650,987
Student Supplies	4,586,667	3,340,604	(1,246,063)	2,789,164	(1,797,503)	396,508	712,748	316,240	4,159,277	4,615,770
Operating Expenses	21,760,554	20,309,525	(1,451,028)	16,635,395	(5,125,159)	1,191,277	3,332,001	2,140,723	22,079,760	19,409,944
Other	1,658,483	1,677,948	19,465	1,518,947	(139,536)	228,521	248,677	20,156	1,530,010	1,420,923
TOTAL EXPENSES	61,318,787	58,603,292	(2,715,495)	48,761,313	(12,557,474)	5,741,067	8,230,196	2,489,129	58,356,467	54,459,506
Total per ADA	22,163	20,766	(1,398)	17,624	4,539				21,773	20,595
NET INCOME / (LOSS)	134,711	193,476	(58,765)	541,915	(407,204)	12,204,122	(3,216,254)	15,420,375	341,814	(322,337)
OPERATING INCOME	1,603,397	0	1,603,397	1,866,065	(262,667)	12,432,642	(2,718,899)	15,151,542	1,669,057	888,003

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



Year-End Cash Balance		
Projected	Budget	Variance
24,129,423	10,854,927	13,274,496

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Balance Sheet	6/30/2023	7/31/2023	8/31/2023	6/30/2024 FC
Assets				
Cash, Operating	29,037,719	27,168,441	27,439,637	24,134,422
Cash, Restricted	0	0	0	0
Accounts Receivable	5,629,420	4,806,855	4,010,312	8,775,652
Due From Others	286,926	318,547	531,983	531,983
Other Assets	24,615,268	24,475,381	24,461,198	24,647,987
Net Fixed Assets	39,642,835	39,543,039	39,476,311	38,843,445
Total Assets	99,212,167	96,312,263	95,919,441	96,933,489
Liabilities				
A/P & Payroll	4,132,432	1,747,521	1,615,116	3,836,511
Due to Others	2,277,644	1,976,075	1,832,397	8,083,241
Deferred Revenue	13,246,188	706,904	706,904	5,722,720
Other Liabilities	23,874,308	23,874,308	23,874,308	23,874,308
Total Debt	9,840,445	9,840,445	9,840,445	9,435,848
Total Liabilities	53,371,017	38,145,254	37,869,170	50,952,629
Equity				
Beginning Fund Bal.	45,499,335	45,841,150	45,841,150	45,841,150
Net Income/(Loss)	341,814	12,325,859	12,209,122	139,711
Total Equity	45,841,150	58,167,009	58,050,271	45,980,860
Total Liabilities & Equity	99,212,167	96,312,263	95,919,441	96,933,489
Available Line of Credit				
Days Cash on Hand	186	209	167	147
Cash Reserve %	50.9%	57.3%	45.8%	40.3%

CAMINO NUEVO CHARTER ACADEMY

2023-24 Budget by Site

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	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Castellanos			Camino Nuevo Charter Academy #3 - Eisner			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY			
	2023-24 Budget -	2023-24	Budget	2023-24	2023-24	Budget	2023-24	2023-24	Budget	2023-24	2023-24	Budget	2023-24	2023-24	Budget	2023-24	2023-24	Budget	2023-24	2023-24	2023-24	Budget	
	Approved	Forecast	Better/(Worse)	Approved	Forecast	Better/(Worse)	Approved	Forecast	Better/(Worse)	Approved	Forecast	Better/(Worse)	Approved	Forecast	Better/(Worse)	Approved	Forecast	Better/(Worse)	Forecast	Approved	Forecast	Better/(Worse)	
Enrollment	602	604	2	704	689	(15)	467	433	(34)	270	277	7	510	494	(16)	508	504	(4)	-		3,061	3,001	(60)
ADA	559.86	562.95	3	647.68	632.68	(15)	429.64	397.52	(32)	248.40	254.66	6	469.20	454.93	(14)	467.36	463.97	(3)	-		2,822.14	2,766.71	(55)
ADA %	93.00%	93.28%		92.00%	92.13%		92.00%	91.86%		92.00%	92.06%		92.00%	92.06%		92.00%	92.12%		0.00%		92.20%	92.33%	
UPP	0.00%	97.92%		0.00%	92.66%		0.00%	97.31%		0.00%	93.73%		0.00%	92.59%		0.00%	95.87%		0.00%		95.00%	94.99%	
Income																							
8011-8098 - Local Control Funding Formula Sources																							
8011 Local Control Funding Formula	5,198,202	4,854,921	(343,280)	5,836,098	5,256,914	(579,184)	4,007,484	3,662,510	(344,974)	2,136,976	2,011,926	(125,050)	4,205,355	3,762,082	(443,273)	6,381,046	6,247,094	(133,952)	-	27,765,161	25,795,448	(1,969,713)	
8012 Education Protection Account	1,311,852	1,606,374	294,522	1,522,298	1,810,899	288,601	1,002,348	913,892	(88,456)	579,516	723,514	143,998	1,100,811	1,299,784	198,973	93,472	92,794	(678)	-	5,610,296	6,447,257	836,960	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,859,480	1,974,620	115,140	2,151,159	2,219,207	68,048	1,426,976	1,394,353	(32,623)	825,018	893,253	68,235	1,558,368	1,595,726	37,358	1,552,257	1,627,435	75,178	-	9,373,258	9,704,595	331,337	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	8,369,533	8,435,916	66,383	9,509,555	9,287,021	(222,535)	6,436,808	5,970,755	(466,052)	3,541,510	3,628,692	87,183	6,864,534	6,657,592	(206,942)	8,026,775	7,967,323	(59,452)	-	42,748,715	41,947,299	(801,416)	
8100-8299 - Federal Revenue																							
8181 Special Education - Federal (IDEA)	136,953	136,960	7	158,435	153,925	(4,511)	105,099	96,713	(8,386)	60,764	61,956	1,193	114,776	110,680	(4,096)	114,326	112,879	(1,446)	-	690,352	673,113	(17,239)	
8221 Child Nutrition - Federal	519,462	607,032	87,570	347,873	421,373	73,500	329,415	376,408	46,993	81,098	78,282	(2,817)	239,115	256,532	17,418	161,869	201,483	39,614	-	1,678,831	1,941,110	262,279	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	279,984	280,043	59	275,389	276,658	1,269	164,568	161,389	(3,180)	92,570	95,804	3,235	235,144	235,194	50	197,763	197,805	42	-	1,245,418	1,246,893	1,475	
8292 Title II	26,575	26,859	284	32,083	32,492	409	17,267	17,145	(121)	9,712	10,178	465	29,459	29,834	375	23,629	23,930	301	-	138,725	140,438	1,713	
8294 Title III	47,819	47,819	-	37,066	37,066	-	33,519	33,519	-	10,182	10,182	-	21,965	21,965	-	8,809	8,809	-	-	159,359	159,359	-	
8295 Title IV, SSAE	23,660	24,189	529	21,390	21,868	478	13,478	13,509	32	7,581	8,020	438	18,042	18,446	404	15,174	15,513	339	-	99,325	101,545	2,220	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	699,090	808,548	109,459	251,847	323,867	72,020	814,456	860,974	46,519	486,525	532,790	46,265	46,899	200,680	153,780	282,486	423,370	140,883	-	2,581,303	3,150,229	568,926	
Total 8100-8299 - Other Federal Income	1,733,543	1,931,451	197,908	1,124,082	1,267,248	143,166	1,477,801	1,559,958	81,856	748,432	797,211	48,779	705,400	873,331	167,931	804,056	983,788	179,733	-	6,593,314	7,412,688	819,374	
8300-8599 - Other State Revenue																							
8520 Child Nutrition - State	108,561	128,073	19,512	83,534	100,938	17,404	65,144	74,751	9,607	19,856	18,543	(1,313)	73,713	76,029	2,316	36,071	45,731	9,660	-	386,879	444,064	57,185	
8550 Mandate Block Grant	11,071	11,071	-	11,584	11,584	-	8,048	8,048	-	4,777	4,777	-	9,238	9,238	-	23,569	23,569	-	-	68,286	68,286	-	
8561 State Lottery - Non Prop 20	95,176	104,017	8,841	110,106	117,019	6,913	73,039	73,526	487	42,228	47,086	4,858	79,764	84,082	4,318	79,451	85,759	6,308	-	479,764	511,489	31,726	
8562 State Lottery - Prop 20	37,511	42,312	4,801	43,395	47,601	4,206	28,786	29,909	1,123	16,643	19,154	2,511	31,436	34,203	2,767	31,313	34,885	3,572	-	189,083	208,063	19,980	
8560 Lottery Revenue	132,687	146,329	13,642	153,500	164,619	11,119	101,825	103,435	1,611	58,871	66,240	7,369	111,200	118,285	7,085	110,764	120,644	9,880	-	668,847	719,553	50,706	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	397,833	397,833	-	-	-	-	-	-	-	188,276	188,276	-	-	-	-	347,203	347,203	-	-	933,312	933,312	-	
8592 State Mental Health	-	45,554	45,554	-	51,196	51,196	-	32,167	32,167	-	20,607	20,607	-	36,813	36,813	-	37,544	37,544	-	-	223,882	223,882	-
8593 After School Education & Safety	203,483	203,483	-	203,483	203,483	-	203,483	203,483	0	-	-	-	203,483	203,483	-	-	-	-	-	-	813,931	813,931	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	247,789	460,123	212,334	216,120	1,963,168	1,747,048	203,172	350,361	147,189	41,440	51,995	10,555	121,534	197,849	76,315	-	-	-	-	830,055	3,023,496	2,193,440	
8596 Prop 28 Arts & Music	-	-	-	120,548	121,107	559	-	-	-	-	-	-	96,892	97,350	458	-	-	-	-	-	217,440	218,457	1,017
8599 State Revenue - Other	270,210	341,650	71,440	523,835	681,585	157,751	368,165	424,815	56,651	80,737	9,241	(71,496)	513,147	498,976	(14,170)	487,941	428,756	(59,185)	-	2,244,034	2,385,024	140,990	
Total 8300-8599 - Other State Income	1,371,633	1,734,114	362,481	1,312,603	3,297,681	1,985,078	949,836	1,197,061	247,225	393,957	359,678	(34,279)	1,129,207	1,238,024	108,816	1,005,548	1,003,448	(2,100)	-	6,162,785	8,830,006	2,667,220	
8600-8799 - Other Local Revenue																							
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	10,000	10,000	-	40,164	68,243	28,080	7,500	7,500	-	15,689	27,778	12,089	15,000	15,000	-	10,000	10,000	-	-	98,353	138,521	40,169	
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	73,888	-	89,870	89,870	-	50,347	50,347	-	37,085	37,085	-	32,220	67,220	35,000	81,553	66,598	(14,955)	-	364,962	385,007	20,045	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	-	-	-	-	-	-	5,139	5,139	-	900	900	-	-	-	-	-	-	-	-	6,039	6,039	-
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	12,480	12,480	-	11,040	11,040	-	10,301	10,301	-	10,560	10,560	-	9,600	9,600	-	12,573	12,573	-	-	66,554	66,554	-	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	547,946	542,740	(5,206)	633,897	609,967	(23,931)	420,497	383,249	(37,248)	243,114	245,518	2,404	459,215	438,598	(20,617)	457,415	447,313	(10,101)	-	2,762,085	2,667,385	(94,700)	
Total 8600-8799 - Other Income-Local	644,314	639,108	(5,206)	774,971	779,120	4,149	488,645	456,535	(32,110)	306,448	321,840	15,393	516,035	530,418	14,383	561,541	536,485	(25,057)	-	3,291,953	3,263,506	(28,448)	
Prior Year Adjustments																							
8999 Other Prior Year Adjustment	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Total Prior Year Adjustments	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
TOTAL INCOME	12,119,023	12,745,589	626,566	12,721,212	14,631,070	1,909,858	9,353,090	9,184,009	(169,081)	4,990,347	5,107,422	117,076	9,215,176	9,299,364	84,188	10,397,920	10,491,044	93,124	-	58,796,768	61,458,498	2,661,730	
Expense																							
1000 - Certificated Salaries																							
1110 Teachers' Salaries	2,164,265	2,203,287	(39,021)	2,572,158	2,541,198	30,960	1,785,875	1,604,523	181,352	936,135	913,735	22,400	2,006,818	1,839,654	167,164	2,092,593	2,059,792	32,801	-	11,557,844	11,162,188	395,656	
1120 Teachers' Hourly	-	-	-	-	-	-	53,200	54,770	(1,570)	-	-	-	-	-	-	-	-	-	-	53,200	54,770	(1,5	

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	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	
1175 Teachers' Salaries - Stipend/Extra Duty	134,550	182,389	(47,839)	110,950	152,004	(41,054)	70,600	110,803	(40,203)	42,200	38,869	3,331	58,752	90,303	(31,551)	204,210	192,239	11,971		621,262	766,609	(145,347)	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist	78,146	71,345	6,801	90,896	82,909	7,987	60,168	55,270	4,899	35,041	31,975	3,065	66,188	61,151	5,037	65,950	60,176	5,773	-	396,389	362,826	33,563	
1299 Certificated Pupil Support - Other	209,537	207,919	1,618	144,650	142,546	2,104	95,832	94,837	995	55,712	54,945	767	105,372	105,819	(446)	104,993	103,429	1,563	-	716,097	709,495	6,602	
1300 Certificated Supervisors' & Administrators' Salaries	567,845	624,263	(56,418)	607,108	668,354	(61,246)	598,290	582,489	15,800	318,081	329,907	(11,826)	475,924	526,559	(50,635)	795,500	772,097	23,403	-	3,362,748	3,503,670	(140,921)	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	3,228,304	3,370,373	(142,068)	3,640,572	3,702,708	(62,136)	2,720,725	2,555,542	165,183	1,418,989	1,402,998	15,991	2,828,080	2,741,011	87,069	3,326,125	3,246,382	79,742	-	17,162,794	17,019,013	143,781	
2000 - Classified Salaries																							
2111 Instructional Aide & Other Salaries	721,593	721,639	(46)	504,830	600,440	(95,611)	593,622	532,577	61,044	163,557	112,399	51,158	478,498	492,336	(13,838)	460,387	444,303	16,085	-	2,922,486	2,903,694	18,792	
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	274,100	291,349	(17,249)	93,600	115,243	(21,643)	80,500	133,820	(53,320)	46,750	71,169	(24,419)	37,800	49,001	(11,201)	-	21,913	(21,913)	-	532,750	662,029	(129,279)	
2200 Classified Support Salaries	210,366	214,967	(4,601)	155,436	154,365	1,071	112,672	115,548	(2,875)	84,956	83,828	1,128	114,880	114,925	(45)	103,462	100,260	3,202	-	781,772	783,893	(2,121)	
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	84,348	84,348	(0)	51,679	49,932	1,746	30,721	25,601	5,120	-	-	-	56,898	55,643	1,255	-	223,646	215,524	8,121	
2400 Classified Office Staff Salaries	284,358	274,168	10,190	226,794	226,884	(90)	220,877	187,397	33,479	189,594	191,369	(1,776)	217,746	220,270	(2,524)	261,992	256,974	5,018	-	1,401,360	1,357,062	44,298	
2900 Other Classified Salaries	325,982	331,774	(5,792)	320,105	340,970	(20,865)	294,676	286,556	8,120	160,676	163,317	(2,641)	315,495	322,375	(6,881)	250,447	265,084	(14,637)	-	1,667,381	1,710,077	(42,696)	
Total 2000 - Classified Salaries	1,816,399	1,833,898	(17,499)	1,385,112	1,522,250	(137,138)	1,354,025	1,305,830	48,195	676,253	647,683	28,570	1,164,419	1,198,907	(34,488)	1,133,187	1,145,624	(12,437)	-	7,529,395	7,654,192	(124,797)	
3000 - Employee Benefits																							
3111 STRS - State Teachers Retirement System	616,606	645,831	(29,225)	695,349	710,019	(14,670)	519,658	488,698	30,961	271,027	275,188	(4,161)	540,163	528,671	11,492	635,290	627,810	7,479	-	3,278,094	3,276,218	1,876	
3212 PERS - Public Employee Retirement System	484,615	484,212	404	369,548	388,681	(19,133)	361,254	340,765	20,489	180,424	170,292	10,133	310,667	317,301	(6,634)	302,334	307,009	(4,675)	-	2,008,842	2,008,258	584	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	112,617	113,982	(1,365)	85,877	93,109	(7,232)	83,950	81,052	2,898	41,928	39,901	2,027	72,194	74,462	(2,268)	70,258	72,177	(1,920)	-	466,822	474,682	(7,860)	
3331 MED - Medicare	73,148	75,739	(2,591)	72,872	75,645	(2,773)	59,084	56,017	3,067	30,381	30,199	182	57,891	57,579	313	64,660	64,433	227	-	358,037	359,611	(1,574)	
3401 H&W - Health & Welfare	418,605	430,912	(12,307)	485,756	474,120	11,637	398,186	374,496	23,689	161,914	163,618	(1,704)	322,231	339,278	(17,047)	363,628	359,367	4,261	-	2,150,321	2,141,791	8,530	
3501 SUI - State Unemployment Insurance	2,522	2,611	(89)	2,513	2,608	(95)	2,037	1,931	106	1,048	1,041	6	1,996	1,985	11	2,230	2,223	6	-	12,346	12,400	(54)	
3601 Workers' Compensation Insurance	61,001	77,850	(16,848)	61,839	78,928	(17,089)	47,676	52,145	(4,469)	27,475	32,451	(4,975)	54,866	62,314	(7,448)	55,707	64,613	(8,907)	-	308,564	368,301	(59,736)	
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	-	-	-	-	(679)	679	-	9	(9)	-	-	-	-	-	3	-	(716)	716	-	-	-	1,382	
Total 3000 - Employee Benefits	1,769,115	1,831,136	(62,021)	1,773,755	1,822,431	(48,676)	1,471,845	1,395,112	76,733	714,197	712,690	1,508	1,360,009	1,381,592	(21,583)	1,494,106	1,496,918	(2,812)	-	8,583,027	8,639,879	(56,852)	
4000 - Supplies																							
4111 Core Curricula Materials	96,109	96,109	-	103,633	114,987	(11,354)	93,190	93,190	-	40,034	40,034	-	97,785	97,785	-	28,393	28,393	-	-	459,143	470,497	(11,354)	
4211 Books & Other Reference Materials	3,000	3,000	-	5,000	55,000	(50,000)	3,700	3,700	-	3,000	3,000	-	3,000	3,000	-	15,000	15,000	-	-	32,700	82,700	(50,000)	
4311 Student Materials	56,736	61,537	(4,801)	49,319	52,826	(3,507)	59,059	60,182	(1,123)	30,720	30,930	(210)	50,715	50,715	-	85,765	85,765	-	-	332,313	341,955	(9,641)	
4351 Office Supplies	12,000	12,000	-	21,000	21,000	-	12,000	12,000	-	7,200	7,200	-	15,600	15,600	-	12,000	12,000	-	-	79,800	79,800	-	
4371 Custodial Supplies	36,000	36,000	-	24,000	24,000	-	13,200	13,200	-	24,000	24,000	-	18,000	18,000	-	25,400	25,400	-	-	140,600	140,600	-	
4391 Food (Non Nutrition Program)	28,200	28,200	-	19,400	101,400	(82,000)	26,550	26,550	-	25,010	25,010	-	15,500	15,500	-	22,930	22,930	-	-	137,590	219,590	(82,000)	
4392 Uniforms	5,000	5,000	-	2,500	17,500	(15,000)	9,251	9,251	-	6,750	6,925	(175)	2,000	2,000	-	7,500	7,500	-	-	33,001	48,176	(15,175)	
4393 PE & Sports Equipment	7,000	7,000	-	-	8,730	(8,730)	1,500	1,500	-	2,000	4,500	(2,500)	3,000	3,000	-	7,500	7,500	-	-	21,000	32,230	(11,230)	
4395 Before & After School Program Supplies	-	-	-																				

CAMINO NUEVO CHARTER ACADEMY 2023-24 Budget by Site Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED																							
	Camino Nuevo Charter Academy - Burlington			Camino Nuevo Charter Academy #2			Camino Nuevo Charter Academy #3 - Castellanos			Camino Nuevo Charter Academy #3 - Eisner			Camino Nuevo Charter Academy #4 - Cisneros			CNHS #2 - Dalzell Lance High School			Central Admin	CAMINO NUEVO CHARTER ACADEMY			
	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	2023-24 Forecast	2023-24 Budget - Approved	2023-24 Forecast	Budget Variance Better/(Worse)	
5844 After School Services	203,483	203,483	-	203,483	203,483	-	203,483	203,483	(0)	-	-	-	203,483	203,483	-	-	-	-	-	813,932	813,932	-	
5849 Other Student Instructional Services	265,836	265,836	-	177,192	913,080	(735,888)	109,645	169,645	(60,000)	93,453	93,453	-	175,450	175,450	-	147,100	147,100	-	-	968,675	1,764,563	(795,888)	
5852 PD Consultants & Tuition	66,477	66,477	-	38,130	38,130	-	50,280	41,620	8,660	47,155	27,695	19,460	40,692	40,692	-	25,420	25,420	-	-	268,154	240,034	28,120	
5854 Nursing & Medical (Non-IEP)	4,100	4,100	-	4,000	4,000	-	3,500	3,500	-	2,500	2,500	-	4,600	4,600	-	2,000	2,000	-	-	20,700	20,700	-	
5859 All Other Consultants & Services	130,938	138,368	(7,430)	128,907	305,689	(176,782)	106,465	110,045	(3,580)	50,313	56,979	(6,666)	129,049	129,049	-	150,709	153,170	(2,461)	-	696,382	893,300	(196,918)	
5861 Non Instructional Software	111,443	107,892	3,551	127,101	127,101	-	85,587	85,587	-	62,449	62,449	-	111,722	111,722	-	109,752	109,752	-	-	608,053	604,502	3,551	
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5871 District Oversight Fees	83,695	84,359	(664)	95,096	92,870	2,225	64,368	59,708	4,661	35,415	36,287	(872)	68,645	66,576	2,069	80,268	79,673	595	-	427,487	419,473	8,014	
5872 Special Education Fees (SELPA)	136,980	135,940	1,040	158,467	152,778	5,688	105,119	95,992	9,127	60,776	61,495	(719)	114,798	109,856	4,943	114,348	112,039	2,309	-	690,487	668,100	22,388	
5881 Intra-Agency Fees	1,280,234	1,307,633	(27,399)	1,357,122	1,346,192	10,931	935,286	885,343	49,943	510,906	525,014	(14,109)	991,813	972,241	19,572	1,129,085	1,132,424	(3,339)	-	6,204,446	6,168,847	35,599	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	636	(636)	-	-	-	-	-	-	-	-	-	-	-	-	-	289	(289)	-	-	-	925	(925)
5899 All Other Expenses	16,737	16,737	-	15,614	15,614	-	10,210	10,210	-	6,150	6,150	-	18,899	18,899	-	16,868	16,868	-	-	84,478	84,478	-	
5911 Office Phone	13,020	13,020	-	13,188	13,188	-	12,768	12,768	-	14,328	14,328	-	13,572	13,572	-	14,376	14,376	-	-	81,252	81,252	-	
5913 Mobile Phone	516	516	-	1,080	1,080	-	3,600	3,600	-	1,200	1,200	-	1,560	1,560	-	516	516	-	-	8,472	8,472	-	
5921 Internet	15,600	15,600	-	13,800	13,800	-	12,876	12,876	-	13,200	13,200	-	12,000	12,000	-	15,717	15,717	-	-	83,193	83,193	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	800	800	-	1,250	1,250	-	3,624	3,624	-	1,400	1,400	-	2,000	2,000	-	5,000	5,000	-	-	14,074	14,074	-	
5999 Other Communications	-	660	(660)	-	756	(756)	-	504	(504)	-	293	(293)	-	637	(637)	-	551	(551)	-	-	-	3,401	(3,401)
Total 5000 - Operating Services	4,151,166	4,198,485	(47,319)	4,434,672	5,833,691	(1,399,019)	3,091,415	3,012,094	79,320	1,711,213	1,752,266	(41,053)	3,158,170	3,158,554	(384)	3,762,890	3,805,464	(42,574)	-	20,309,525	21,760,554	(1,451,028)	
6000 - Capital Outlay																							
6901 Depreciation Expense	210,034	204,571	5,464	663,646	664,721	(1,075)	158,849	154,336	4,513	72,050	78,709	(6,659)	161,503	157,181	4,322	217,070	204,168	12,901	-	1,483,152	1,463,687	19,465	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	210,034	204,571	5,464	663,646	664,721	(1,075)	158,849	154,336	4,513	72,050	78,709	(6,659)	161,503	157,181	4,322	217,070	204,168	12,901	-	1,483,152	1,463,687	19,465	
7000 - Other Outgo																							
7438 Interest Expense	-	-	-	194,796	194,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,796	194,796	-
Total 7000 - Other Outgo	-	-	-	194,796	194,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,796	194,796	-
TOTAL EXPENSE	12,063,452	12,650,910	(587,459)	12,704,754	14,899,396	(2,194,642)	9,413,838	9,183,199	230,639	4,861,542	4,884,188	(22,646)	9,204,463	9,291,073	(86,610)	10,355,244	10,410,021	(54,777)	-	58,603,292	61,318,787	(2,715,495)	
NET INCOME	55,572	94,679	39,107	16,458	(268,326)	(284,784)	(60,749)	810	61,558	128,804	223,234	94,430	10,714	8,291	(2,423)	42,677	81,023	38,346	-	193,476	139,711	(53,765)	
Beginning Cash Balance	8,087,846	8,087,845		3,937,085	3,937,085		5,247,664	5,247,664		3,570,099	3,570,099		3,925,151	3,925,151		3,861,142	3,861,142		408,733	29,037,720	29,037,720		
Cash Flow from Operating Activities																							
Net Income	55,572	94,679		16,458	(268,326)		(60,749)	810		128,804	223,234		10,714	8,291		42,677	81,023		-	193,476	139,711		
Change in Accounts Receivable																							
Prior Year Accounts Receivable	1,926,305	840,764		2,305,943	1,519,332		1,232,136	588,406		563,499	310,799		735,053	336,975		1,244,088	545,156		-	8,007,024	4,141,431		
Current Year Accounts Receivable	(1,687,294)	(1,572,387)		(1,712,772)	(1,765,851)		(1,259,286)	(954,755)		(655,375)	(701,178)		(1,200,049)	(1,198,062)		(1,136,114)	(1,095,432)		-	(7,650,891)	(7,287,664)		
Change in Due from		(2)		-	-		-	-		-	-		-	-		-	(1,010)		(244,045)	-	(245,058)		
Change in Accounts Payable	(10,595)	13,013		(12,456)	(12,118)		(15,014)	140,952		(4,212)	(5,814)		(14,151)	153,138		(11,374)	23,485		(3,029)	(70,621)	309,626		
Change in Due to	(224,618)	2,909,777		(244,741)	(4,037)		(255,892)	(16,340)		(108,662)	1,072,439		(63,485)	1,874,464		(226,954)	(84,413)		-	(1,124,352)	5,751,889		
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Payroll Liabilities	-	(105,854)		-	(133,290)		-	(88,268)		-	(37,965)		-	(119,195)		-	(102,418)		(18,557)	-	(605,547)		
Change in Prepaid Expenditures	(64,633)	(12,586)		(19,969)	(12,366)		(11,104)	(16,273)		(30,572)	(4,864)		(591)	(4,070)		(3,441)	(1,248)		(9,627)	(134,908)	(61,035)		
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Deferred Revenue	(3,220,714)	(4,084,109)		(2,179,342)	(281,183)		(2,074,631)	(208,372)		(1,371,147)	(1,062,564)		(1,161,561)	(1,899,163)		(1,397,691)	11,924		-	(11,405,087)	(7,523,467)		
Change in Other Long Term Assets	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-		
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-		
Depreciation Expense	210,034	204,571		663,646	664,721		158,849	154,336		72,050	78,709		161,503	157,181		217,070	204,168		-	1,483,152	1,463,687		
Cash Flow from Investing Activities																							
Capital Expenditures	(167,300)	(228,596)		(108,000)	(116,362)		(65,000)	(72,729)		(117,000)	(76,800,												



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis

August 2023

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$135K in FY23-24 compared to \$194K in the board approved budget. Reasons for this negative \$59K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of August 31, 2023, the school's cash balance was \$27.44M. By June 30, 2024, the school's cash balance is projected to be \$24.25M, which represents a 41% reserve.

As of August 31, 2023, the Accounts Receivable balance was \$4.01M, down from \$4.81M in the previous month, due to the receipt of revenue earned in FY22-23.

As of August 31, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$1.62M, compared to \$1.75M in the prior month.

As of August 31, 2023, CNCA had a debt balance of \$9.84M. An additional \$405K will be paid this fiscal year. This debt is related to Prop 55/Kayne Siart construction loan.

Income Statement

Revenue

Total revenue for FY23-24 is projected to be \$61.45M, which is \$2.66M or 4.5% over budgeted revenue of \$58.80M.

LCFF Sources: There is an \$801K decrease in Local Control Funding Sources. This is due lower than budgeted enrollment.

Child Nutrition - Federal (8221) \$262K over based on projected participation rates. This is partially offset by increased nutrition costs (Object 4711).

All Other Federal Revenue (8299) \$569K over due to additional ESSER funds being available from FY22-23 carryover. These funds are being used to offset additional costs in the current year.

State Mental Health (8592) \$224K over due to state apportionments including this separate from SpED funds starting FY23-24.

Expanded Learning Opportunity Program (8595) \$2.2M over in Expanded Learning Opportunity Program funds based on planned spending for the program. This is offset by additional expenses for the program.

Expenses

Total expenses for FY23-24 are projected to be \$61.32M, which is \$2.72M or 4.6% over budgeted expenditures of \$58.60M.

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



Teachers' Salaries - Stipend/Extra Duty (1175) \$145K over budget due ELOP extra duty intervention and summer school costs. These are funded by ELOP funds mentioned above (8595).

Classified Teacher Salaries (2131) \$129K over budget largely due to summer school intervention teachers. These are funded by ELOP funds mentioned above (8595).

Other Supplies (4390) \$270K over budget largely due to supplies being purchased for the after school program. These are funded by ELOP funds mentioned above (8595).

Non Capitalized Equipment (4411) \$199K over budget largely due to chromebooks being purchased for the after school program. These are funded by ELOP funds mentioned above (8595).

Nutrition Program Food & Supplies (4711) \$706K over budget largely due to increased food vendor costs. Increase in participation also impacts this additional cost and that is partially offset by additional nutrition revenue (8221).

Field Trips & Pupil Transportation (5812) \$342K over budget largely due to fieldtrips and transportation added for the after school program. These are funded by ELOP funds mentioned above (8595).

Contracted Substitute Teachers (5841) \$82K over budget as a result of teacher vacancies or being absent.

Non Public School (5843) \$85K under budget as Castellanos no longer needed this service for one student.

Other Student Instructional Services (5849) \$796K over budget largely due to programs and services added for the after school program. These are funded by ELOP funds mentioned above (8595).

All Other Consultants & Services (5859) \$197K over budget due to classified staff support being obtained from consultants to cover vacancies or staff being absent. In addition, this includes \$100K settlement cost at Kayne Siart.

ADA

Budgeted P2 ADA is 2,822.14 based on enrollment of 3,061 and a 92.2% attendance rate.

Forecast P2 ADA is 2,766.71 based on enrollment of 3,001 and a 92.3% attendance rate.

Actual ADA through Month 1 is 2,767.89 with ending enrollment of 2,994 and a 93.2% attendance rate.

In Month 1, ADA was 2,767.89 with a 93.3% attendance rate.

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

CAMINO NUEVO CHARTER ACADEMY

2023-24 Cash Flow Forecast

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Actuals as of 8/15/2023																		
	2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FORECAST Jul-23 - Jun-24	Budget Variance Better / (Worse) % Better / (Worse)	
# of School Days in Month			0	18	21	16	16	12	16	18	22	13	22	11		185		
Enrollment	3,061	3,001														3,001	(60)	-2%
Unduplicated Pupil Percentage		95.77%														95.77%		
ADA	2,822.14	2,766.71														2,766.71	(55.43)	
ADA Rate		92.33%														92.33%		
Income																		
8011-8098 - Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	27,765,161	25,795,448	1,199,413	1,199,413	2,169,900	2,169,900	2,169,900	2,169,900	2,169,900	2,348,358	2,348,358	2,348,358	2,348,358	-	3,153,690	25,795,448	(1,969,713)	-7%
8012 Education Protection Account	5,610,296	6,447,257	-	-	-	1,700,944	-	-	1,700,944	-	-	1,824,556	-	-	1,220,813	6,447,257	836,960	15%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	9,373,258	9,704,595	564,080	1,128,159	752,106	752,106	752,106	752,106	752,106	1,417,018	708,509	708,509	708,509	708,509	772	9,704,595	331,337	4%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	42,748,715	41,947,299	1,763,493	2,327,572	2,922,006	4,622,950	2,922,006	2,922,006	4,622,950	3,765,376	3,056,867	4,881,423	3,056,867	708,509	4,375,274	41,947,299	(801,416)	-2%
8100-8299 - Federal Revenue																		
8181 Special Education - Federal (IDEA)	690,352	673,113	39,124	78,249	52,166	52,166	52,166	52,166	52,166	98,285	49,143	49,143	49,143	49,143	54	673,113	(17,239)	-2%
8221 Child Nutrition - Federal	1,678,831	1,941,110	-	-	-	28,271	160,853	220,310	167,855	167,855	125,891	167,855	188,837	230,801	482,583	1,941,110	262,279	16%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	1,245,418	1,246,893	-	-	-	-	-	-	311,723	-	-	311,723	-	-	623,447	1,246,893	1,475	0%
8292 Title II	138,725	140,438	-	-	-	-	-	-	35,110	-	-	35,110	-	-	70,219	140,438	1,713	1%
8294 Title III	159,359	159,359	-	-	-	-	-	-	39,840	-	-	39,840	-	-	79,680	159,359	-	-
8295 Title IV, SSAE	99,325	101,545	-	-	-	-	-	-	25,386	-	-	25,386	-	-	50,773	101,545	2,220	2%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	2,581,303	3,150,229	466,592	-	-	-	-	-	-	-	-	2,362,672	-	-	320,965	3,150,229	568,926	22%
Total 8100-8299 - Other Federal Income	6,593,314	7,412,688	505,716	78,249	52,166	80,437	213,019	272,476	632,080	266,140	175,034	2,991,728	237,979	279,943	1,627,719	7,412,688	819,374	12%
8300-8599 - Other State Revenue																		
8520 Child Nutrition - State	386,879	444,064	-	-	-	6,621	36,677	50,396	38,397	38,397	28,798	38,397	43,196	52,795	110,391	444,064	57,185	15%
8550 Mandate Block Grant	68,286	68,286	-	-	-	-	-	68,286	-	-	-	-	-	-	-	68,286	-	-
8561 State Lottery - Non Prop 20	479,764	511,489	-	-	-	-	-	-	127,872	-	-	127,872	-	-	255,745	511,489	31,726	7%
8562 State Lottery - Prop 20	189,083	208,063	-	-	-	-	-	-	-	-	-	-	-	-	208,063	208,063	18,980	10%
8560 Lottery Revenue	668,847	719,553	-	-	-	-	-	-	127,872	-	-	127,872	-	-	463,808	719,553	50,706	8%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	933,312	933,312	-	-	-	-	-	-	466,656	-	-	233,328	-	-	233,328	933,312	-	-
8592 State Mental Health	-	223,882	10,843	10,843	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,852	223,882	223,882	100%
8593 After School Education & Safety	813,931	813,931	-	-	-	-	529,055	-	-	-	-	203,483	-	-	81,393	813,931	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	830,055	3,023,496	4,018,624	219,935	272,115	272,115	272,115	272,115	272,115	272,115	272,115	272,115	272,115	-	(3,664,095)	3,023,496	2,193,440	264%
8596 Prop 28 Arts & Music	217,440	218,457	-	-	-	-	-	-	-	-	-	-	-	-	218,457	218,457	1,017	0%
8599 State Revenue - Other	2,244,034	2,385,024	8,488,811	-	-	-	1,550,265	-	-	-	-	596,256	-	-	(8,250,309)	2,385,024	140,990	6%
Total 8300-8599 - Other State Income	6,162,785	8,830,006	12,518,279	230,778	292,264	298,885	2,408,262	410,946	925,189	330,661	321,062	1,491,600	335,460	52,795	(10,786,175)	8,830,006	2,667,220	43%
8600-8799 - Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	98,353	138,521	9,808	30	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	-	138,521	40,169	41%
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	364,962	385,007	-	41,000	-	-	-	-	8,932	4,259	129	-	-	233,618	97,069	385,007	20,045	5%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	6,039	5,139	-	0	1	149	-	80	0	18	-	0	651	-	6,039	6,039	100%
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	66,554	66,554	-	-	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	-	66,554	(0)	-
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792 Transfers of Apportionments - Special Education	2,762,085	2,667,385	155,042	310,083	206,722	206,722	206,722	206,722	206,722	389,479	194,739	194,739	194,739	194,739	212	2,667,385	(94,700)	-3%
Total 8600-8799 - Other Income-Local	3,291,953	3,263,506	169,989	351,113	226,246	226,248	226,395	226,246	235,258	413,262	214,410	214,263	214,264	448,532	97,281	3,263,506	(28,448)	-1%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Actuals as of 8/15/2023															FORECAST Jul-23 - Jun-24	Budget Variance	
2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Better / (Worse)	% Better / (Worse)
Total Prior Year Adjustments	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	58,796,768	61,458,498	14,957,477	2,987,712	3,492,683	5,228,519	5,769,682	3,831,674	6,415,477	4,775,438	3,767,372	9,579,014	3,844,570	1,489,780	(4,685,901)	61,453,498	2,656,730 5%
Expense																	
1000 - Certificated Salaries																	
1110 Teachers' Salaries	11,557,844	11,276,442	(2,700)	913,254	1,030,143	1,026,586	1,021,251	1,014,136	1,026,586	1,024,808	1,033,700	1,019,472	1,031,922	1,023,029	-	11,162,188	395,656 3%
1120 Teachers' Hourly	53,200	53,200	2,100	4,258	5,586	5,054	4,256	3,192	5,054	4,788	6,118	3,990	5,852	4,522	-	54,770	(1,570) -3%
1170 Teachers' Salaries - Substitute	455,254	455,254	4,141	41,034	47,802	43,249	36,420	27,315	43,249	40,973	52,354	34,144	50,078	38,697	-	459,457	(4,202) -1%
1175 Teachers' Salaries - Stipend/Extra Duty	621,262	748,050	179,960	49,215	6,861	6,483	5,917	224,512	6,483	6,294	7,238	5,728	7,050	260,868	-	766,609	(145,347) -23%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	396,389	398,504	19,131	11,609	33,209	33,209	33,209	33,209	33,209	33,209	33,209	33,209	33,209	33,209	-	362,826	33,563 8%
1299 Certificated Pupil Support - Other	716,097	724,502	48,135	47,967	60,766	61,287	61,287	60,766	61,809	60,766	60,766	61,287	61,809	60,244	2,608	709,495	6,602 1%
1300 Certificated Supervisors' & Administrators' Salaries	3,362,748	3,530,233	279,914	282,280	293,897	293,897	293,897	293,897	293,897	293,897	293,897	293,897	293,897	296,397	-	3,503,670	(140,921) -4%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	17,162,794	17,186,184	530,681	1,349,617	1,478,263	1,469,766	1,456,237	1,657,027	1,470,287	1,464,735	1,487,283	1,451,727	1,483,816	1,716,966	2,608	17,019,013	143,781 1%
2000 - Classified Salaries																	
2111 Instructional Aide & Other Salaries	2,922,486	2,899,940	45,050	219,618	298,989	271,106	229,281	192,639	271,106	257,164	326,873	215,339	312,931	263,598	-	2,903,694	18,792 1%
2121 After School Staff Salaries	-	24,080	-	-	2,528	2,288	1,926	1,445	2,288	2,167	2,769	1,806	2,649	2,047	-	21,913	(21,913) 100%
2131 Classified Teacher Salaries	532,750	658,345	80,809	30,923	62,881	56,893	47,910	35,932	56,893	53,898	68,870	44,915	65,876	56,229	-	662,029	(129,279) -24%
2200 Classified Support Salaries	781,772	780,859	46,527	69,547	65,093	66,819	65,772	61,952	69,242	64,046	65,791	65,423	70,289	61,273	12,119	783,893	(2,121) 0%
2300 Classified Supervisors' & Administrators' Salaries	223,646	223,646	16,661	11,544	18,491	18,710	18,710	18,491	18,929	18,491	18,491	18,710	18,929	18,272	1,094	215,524	8,121 4%
2400 Classified Office Staff Salaries	1,401,360	1,371,283	79,753	116,790	113,037	115,861	115,405	111,669	118,988	112,581	113,341	115,253	119,444	109,302	15,638	1,357,062	44,298 3%
2900 Other Classified Salaries	1,667,381	1,658,920	92,483	148,235	156,046	150,012	137,649	118,958	152,219	143,684	164,288	133,528	164,582	137,355	11,038	1,710,077	(42,696) -3%
Total 2000 - Classified Salaries	7,529,395	7,617,072	361,283	596,656	717,066	681,688	616,653	541,087	689,665	652,032	760,423	594,974	754,700	648,076	39,889	7,654,192	(124,797) -2%
3000 - Employee Benefits																	
3111 STRS - State Teachers Retirement System	3,278,094	3,282,561	129,526	255,197	282,348	280,725	278,141	316,492	280,825	279,764	284,071	277,280	283,409	327,941	498	3,276,218	1,876 0%
3212 PERS - Public Employee Retirement System	2,008,842	2,032,235	83,932	137,766	191,313	181,874	164,523	144,362	184,003	173,962	202,881	158,739	201,354	172,907	10,642	2,008,258	584 0%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	466,822	472,258	23,072	36,443	44,458	42,265	38,232	33,547	42,759	40,426	47,146	36,888	46,791	40,181	2,473	474,682	(7,860) -2%
3331 MED - Medicare	358,037	359,647	15,400	27,604	31,832	31,196	30,057	31,873	31,319	30,693	32,592	29,677	32,458	34,293	616	359,611	(1,574) 0%
3401 H&W - Health & Welfare	2,150,321	2,141,791	315,744	(46,993)	323,447	156,053	156,053	156,053	156,053	156,053	156,053	156,053	156,053	28,841	272,328	2,141,791	8,530 0%
3501 SUI - State Unemployment Insurance	12,346	12,402	531	952	1,098	1,076	1,036	1,099	1,080	1,058	1,124	1,023	1,119	1,183	21	12,400	(54) 0%
3601 Workers' Compensation Insurance	308,564	368,301	84,583	24,148	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	-	-	-	368,301	(59,736) -19%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	(692)	(690)	-	-	-	-	-	-	-	-	-	-	-	(1,382)	1,382 100%
Total 3000 - Employee Benefits	8,583,027	8,669,195	652,095	434,428	906,943	725,635	700,489	715,872	728,485	714,403	756,313	692,107	721,185	605,344	286,579	8,639,879	(56,852) -1%
4000 - Supplies																	
4111 Core Curricula Materials	459,143	470,497	4,719	5,812	156,832	33,682	33,682	33,682	33,682	33,682	33,682	33,682	33,682	33,682	-	470,497	(11,354) -2%
4211 Books & Other Reference Materials	32,700	82,700	-	1,356	27,567	5,975	5,975	5,975	5,975	5,975	5,975	5,975	5,975	5,975	-	82,700	(50,000) -153%
4311 Student Materials	332,313	341,955	4,200	38,891	29,886	29,886	29,886	29,886	29,886	29,886	29,886	29,886	29,886	29,886	-	341,955	(9,641) -3%
4351 Office Supplies	79,800	79,800	347	5,136	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	7,432	-	79,800	0
4371 Custodial Supplies	140,600	140,600	5,123	22,975	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	-	140,600	-
4391 Food (Non Nutrition Program)	137,590	219,590	1,932	31,564	18,609	18,609	18,609	18,609	18,609	18,609	18,609	18,609	18,609	18,609	-	219,590	(82,000) -60%
4392 Uniforms	33,001	48,176	-	4,614	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	-	48,176	(15,175) -46%
4393 PE & Sports Equipment	21,000	32,230	-	487	3,174	3,174	3,174	3,174	3,174	3,174	3,174	3,174	3,174	3,174	-	32,230	(11,230) -53%
4395 Before & After School Program Supplies	-	158,000	-	-	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	-	158,000	(158,000) 100%
4399 All Other Supplies	91,953	95,881	297	4,268	31,960	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	-	95,881	(3,928) -4%
4390 Other Supplies	283,544	553,877	2,229	40,933	73,900	48,535	48,535	48,535	48,535	48,535	48,535	48,535	48,535	48,535	-	553,877	(270,333) -95%
4411 Non Capitalized Equipment	299,250	498,118	211,688	44,675	41,777	22,220	22,220	22,220	22,220	22,220	22,220	22,220	22,220	22,220	-	498,118	(198,868) -66%
4711 Nutrition Program Food & Supplies	1,713,253	2,419,119	8,423	-	220,278	268,563	204,620	204,620	153,465	204,620	230,197	281,352	166,253	281,352	195,378	2,419,119	(705,866) -41%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	3,340,604	4,586,667	236,729	159,779	568,923	427,543	363,599	363,599	312,444	363,599	389,177	440,332	325,233	440,332	195,378	4,586,667	(1,246,063) -37%
5000 - Operating Services																	
5211 Travel & Conferences	66,101	112,473	2,625	1,553	10,829	10,829	10,829	10,829	10,829	10,829	10,829	10,829	10,829	10,829	-	112,473	(46,372) -70%
5311 Dues & Memberships	93,470	116,955	45,623	5,077	6,626	6,626	6,626	6,626	6,626	6,626	6,626	6,626					

CAMINO NUEVO CHARTER ACADEMY

2023-24 Cash Flow Forecast

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Actuals as of 8/15/2023															FORECAST		Budget Variance	
	2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL 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	Better / (Worse)	% Better / (Worse)
5611 School Rent - Private Facility	1,257,559	1,257,559	-	-	125,756	125,756	125,756	125,756	125,756	125,756	125,756	125,756	125,756	125,756	-	1,257,559	(0)	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	61,201	116,201	249	15,946	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	10,001	-	116,201	(55,000)	-90%
5621 Equipment Lease	216,328	216,328	9,212	2,537	20,458	20,458	20,458	20,458	20,458	20,458	20,458	20,458	20,458	20,458	-	216,328	(0)	
5631 Vendor Repairs	620,316	624,316	17,081	29,973	52,478	52,478	52,478	52,478	52,478	52,478	52,478	52,478	52,478	52,478	52,478	624,316	(4,000)	-1%
5812 Field Trips & Pupil Transportation	178,440	520,530	-	5,725	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	-	520,530	(342,090)	-192%
5821 Legal	22,000	22,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,000	-	
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831 Advertisement & Recruitment	45,377	45,377	2,117	618	4,264	4,264	4,264	4,264	4,264	4,264	4,264	4,264	4,264	4,264	-	45,377	(0)	
5841 Contracted Substitute Teachers	56,450	138,314	-	15,909	32,120	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	138,314	(81,864)	-145%
5842 Special Education Services	3,905,071	3,924,925	334	28,990	354,146	354,146	354,146	354,146	354,146	354,146	354,146	354,146	354,146	354,146	354,146	3,924,925	(19,854)	-1%
5843 Non Public School	518,923	433,923	-	-	43,392	43,392	43,392	43,392	43,392	43,392	43,392	43,392	43,392	43,392	-	433,923	85,000	16%
5844 After School Services	813,932	813,932	-	-	81,393	81,393	81,393	81,393	81,393	81,393	81,393	81,393	81,393	81,393	-	813,932	-	
5849 Other Student Instructional Services	968,675	1,764,563	73,666	-	169,090	169,090	169,090	169,090	169,090	169,090	169,090	169,090	169,090	169,090	-	1,764,563	(795,888)	-82%
5852 PD Consultants & Tuition	268,154	240,034	2,658	11,930	22,545	22,545	22,545	22,545	22,545	22,545	22,545	22,545	22,545	22,545	-	240,034	28,120	10%
5854 Nursing & Medical (Non-IEP)	20,700	20,700	-	-	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	-	20,700	-	
5859 All Other Consultants & Services	696,382	893,300	19,267	46,223	82,781	82,781	82,781	82,781	82,781	82,781	82,781	82,781	82,781	82,781	-	893,300	(196,918)	-28%
5861 Non Instructional Software	608,053	604,502	346,688	22,215	23,560	23,560	23,560	23,560	23,560	23,560	23,560	23,560	23,560	23,560	-	604,502	3,551	1%
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5871 District Oversight Fees	427,487	419,473	22,416	44,831	35,223	35,223	35,223	35,223	35,223	35,223	35,223	35,223	35,223	35,223	-	419,473	8,014	2%
5872 Special Education Fees (SELPA)	690,487	668,100	38,834	77,668	53,448	53,448	53,448	53,448	53,448	94,786	47,393	47,393	47,393	47,393	-	668,100	22,388	3%
5881 Intra-Agency Fees	6,204,446	6,168,847	-	-	616,885	616,885	616,885	616,885	616,885	616,885	616,885	616,885	616,885	616,885	-	6,168,847	35,599	1%
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	-	-	-	925	-	-	-	-	-	-	-	-	-	-	-	925	(925)	100%
5899 All Other Expenses	84,478	84,478	-	500	8,398	8,398	8,398	8,398	8,398	8,398	8,398	8,398	8,398	8,398	-	84,478	(0)	
5911 Office Phone	81,252	81,252	258	5,083	7,591	7,591	7,591	7,591	7,591	7,591	7,591	7,591	7,591	7,591	-	81,252	-	
5913 Mobile Phone	8,472	8,472	-	-	847	847	847	847	847	847	847	847	847	847	-	8,472	-	
5921 Internet	83,193	83,193	-	-	8,319	8,319	8,319	8,319	8,319	8,319	8,319	8,319	8,319	8,319	-	83,193	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931 Postage & Shipping	14,074	14,074	1,632	2,720	972	972	972	972	972	972	972	972	972	972	-	14,074	-	
5999 Other Communications	-	3,401	283	291	283	283	283	283	283	283	283	283	283	283	-	3,401	(3,401)	100%
Total 5000 - Operating Services	20,309,525	21,759,629	695,221	414,032	2,035,198	2,012,106	2,012,106	2,012,106	2,012,106	2,053,444	2,006,051	2,006,051	2,003,409	2,003,409	495,314	21,760,554	(1,451,028)	-7%
6000 - Capital Outlay																		
6901 Depreciation Expense	1,483,152	1,473,329	114,596	113,925	119,751	122,826	123,618	125,020	124,432	124,852	124,657	123,911	123,281	122,818	-	1,463,687	19,465	1%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	1,483,152	1,473,329	114,596	113,925	119,751	122,826	123,618	125,020	124,432	124,852	124,657	123,911	123,281	122,818	-	1,463,687	19,465	1%
7000 - Other Outgo																		
7438 Interest Expense	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	
Total 7000 - Other Outgo	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	
TOTAL EXPENSE	58,603,292	61,486,872	2,590,605	3,068,437	5,924,549	5,439,564	5,272,702	5,414,711	5,337,421	5,373,064	5,620,295	5,309,103	5,411,624	5,536,944	1,019,767	61,318,787	(2,715,495)	-5%
NET INCOME	193,476	(28,374)	12,366,871	(80,726)	(2,431,866)	(211,044)	496,980	(1,583,037)	1,078,056	(597,626)	(1,852,922)	4,269,911	(1,567,053)	(4,047,165)	(5,705,668)	134,711	(58,765)	-30%
Operating Income																1,598,397		
EBITDA																1,793,193		
Beginning Cash Balance	22,808,032	29,037,720	29,037,720	27,168,442	27,434,638	25,181,038	24,865,904	25,424,502	24,033,984	25,317,865	24,795,091	22,863,520	27,877,893	27,663,810	24,047,399	29,037,720	6,229,688	
Cash Flow from Operating Activities																		
Net Income	193,476	(28,374)	12,366,871	(80,726)	(2,431,866)	(211,044)	496,980	(1,583,037)	1,078,056	(597,626)	(1,852,922)	4,269,911	(1,567,053)	(4,047,165)	(5,705,668)	134,711	(58,765)	
Change in Accounts Receivable																		
Prior Year Accounts Receivable	8,007,024	-	822,564	796,544	324,806	90,384	-	175,500	81,393	-	-	620,550	1,229,690	-	-	4,141,431	(3,865,593)	
Current Year Accounts Receivable	(7,650,891)	(7,287,664)	-	-	-	-	-	-	-	-	-	-	-	-	(7,287,664)	(7,287,664)	363,227	
Change in Due from	-	-	(31,621)	(213,437)	-	-	-	-	-	-	-	-	-	-	-	(245,058)	(245,058)	
Change in Accounts Payable	(70,621)	309,626	(1,385,893)	(525,876)	-	-	-	-	-	-	-	-	-	1,201,629	1,019,767	309,626	380,248	
Change in Due to	(1,124,352)	5,751,889	(328,447)	(170,508)	-	-	-	-	-	-	-	-	-	-	6,250,844	5,751,889	6,876,241	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	-	(605,547)	(999,017)	393,470	-	-	-	-	-	-	-	-	-	-	-	(605,547)	(605,547)	
Change in Prepaid Expenditures	(134,908)	(61,035)	125,754	-	-	-	-	-	-	-	-	-	-	-	-	(61,035)	73,874	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Actuals as of 8/15/2023															FORECAST Jul-23 - Jun-24	Budget Variance	
2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Better / (Worse)	% Better / (Worse)
Change in Deferred Revenue	(11,405,087)	(7,523,467)	(12,539,284)	-	-	-	-	-	-	-	-	-	(706,904)	5,722,720	(7,523,467)	3,881,619	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense	1,483,152	1,463,687	114,596	113,925	119,751	122,826	123,618	125,020	124,432	124,852	124,657	123,911	123,281	122,818	-	1,463,687	(19,465)
Cash Flow from Investing Activities																	
Capital Expenditures	(846,300)	(664,296)	(14,800)	(47,196)	(65,000)	(317,300)	(62,000)	(108,000)	-	(50,000)	-	-	-	-	-	(664,296)	182,004
Cash Flow from Financing Activities																	
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(404,597)	(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)	-
Ending Cash Balance	10,854,927	19,987,941	27,168,442	27,434,638	25,181,038	24,865,904	25,424,502	24,033,984	25,317,865	24,795,091	22,863,520	27,877,893	27,663,810	24,047,399	24,047,399	24,047,399	13,192,472