

# CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (November 2023)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●

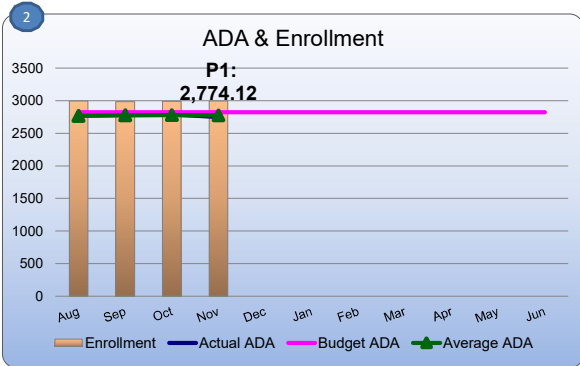
**KEY POINTS**

Enrollment is currently 1 students below revised budget. ADA is 7.22 higher than budget resulting in a \$125K increase in LCFF Revenue.

Forecast includes \$5.42M of restricted one-time funds. An additional \$7.40M remains available to spend through FY27/28.

ADA% is currently trending slightly over budget.

Net Income is projected at \$825K and cash is projected to end at \$20.2M



**3 Average Daily Attendance Analysis**

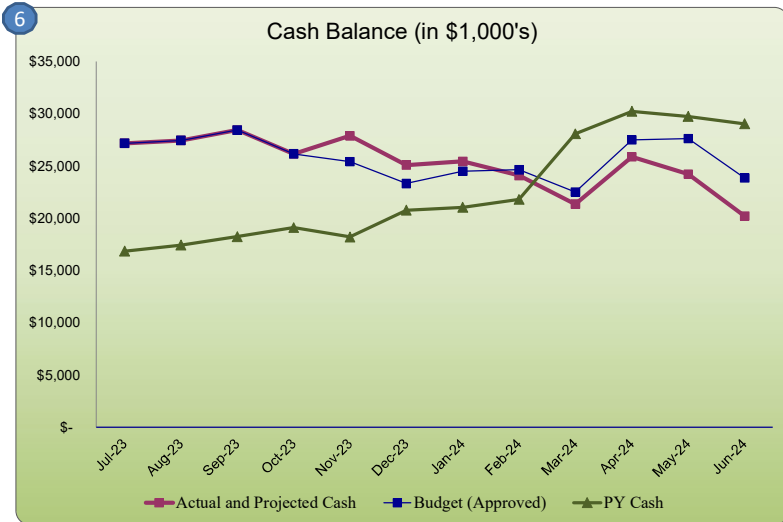
Category	Actual through Month 4	Forecasted P2	Budgeted P2	Better/(Worse)	Prior Month Forecast	Prior Year P2
Enrollment	2,994	3,000	3,001	(1)	3,001	2,972
ADA %	93.0%	92.9%	92.2%	0.7%	556.9%	89.6%
Average ADA	2,774.12	2,778.59	2,771.37	7.22	2,769.73	2,680.25

**4 LCFF Supplemental & Concentration Grant Factors**

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	95.73%	95.73%	0.00%	95.67%
3-Year Average %	94.97%	94.97%	0.00%	94.63%
District UPP C. Grant Cap	85.97%	85.97%	0.00%	85.97%

**5 INCOME STATEMENT**

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 11/30/23	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	42,108,333	41,982,924	125,408	41,982,924	125,408	14,584,634	14,574,167	10,467	37,363,062	35,808,573
Federal Revenue	7,374,026	7,459,415	(85,390)	7,459,415	(85,390)	1,251,191	896,278	354,913	8,208,140	10,868,693
State Revenue	13,907,833	13,907,995	(162)	13,907,995	(162)	14,866,084	17,286,571	(2,420,486)	8,077,643	4,097,827
Other Local Revenue	3,340,470	2,968,841	371,628	2,968,841	371,628	1,523,582	1,213,112	310,470	4,198,910	2,971,632
Grants/Fundraising	516,693	516,693	0	516,693	0	48,449	46,518	1,931	850,526	390,444
<b>TOTAL REVENUE</b>	<b>67,247,354</b>	<b>66,835,869</b>	<b>411,485</b>	<b>66,835,869</b>	<b>411,485</b>	<b>32,273,941</b>	<b>34,016,646</b>	<b>(1,742,705)</b>	<b>58,698,282</b>	<b>54,137,169</b>
<i>Total per ADA</i>	24,202	24,117	85	24,054	148				21,900	20,473
<i>w/o Grants/Fundraising</i>	24,016	23,930	86	23,868	148				21,583	20,325
Certificated Salaries	16,706,491	16,833,279	126,788	16,833,279	126,788	5,912,174	6,027,454	115,280	16,042,300	16,070,067
Classified Salaries	7,889,230	7,982,003	92,772	7,982,003	92,772	2,827,771	2,892,149	64,377	6,976,915	6,291,816
Benefits	8,501,832	8,625,489	123,657	8,625,489	123,657	2,957,084	3,108,022	150,938	7,568,205	6,650,987
Student Supplies	5,494,664	5,548,839	54,174	5,548,839	54,174	1,694,969	1,636,566	(58,403)	4,159,277	4,615,770
Operating Expenses	26,161,359	25,767,881	(393,479)	25,767,881	(393,479)	7,497,339	8,432,266	934,927	22,079,760	19,409,944
Other	1,668,971	1,661,755	(7,215)	1,661,755	(7,215)	687,898	676,041	(11,857)	1,530,010	1,420,923
<b>TOTAL EXPENSES</b>	<b>66,422,547</b>	<b>66,419,245</b>	<b>(3,302)</b>	<b>66,419,245</b>	<b>(3,302)</b>	<b>21,577,235</b>	<b>22,772,497</b>	<b>1,195,263</b>	<b>58,356,467</b>	<b>54,459,506</b>
<i>Total per ADA</i>	23,905	23,966	61	23,904	1				21,773	20,595
<b>NET INCOME / (LOSS)</b>	<b>824,807</b>	<b>416,624</b>	<b>408,183</b>	<b>416,624</b>	<b>408,183</b>	<b>10,696,706</b>	<b>11,244,149</b>	<b>(547,442)</b>	<b>341,814</b>	<b>(322,337)</b>
<b>OPERATING INCOME</b>	<b>2,298,982</b>	<b>1,883,584</b>	<b>415,398</b>	<b>1,883,584</b>	<b>415,398</b>	<b>11,286,200</b>	<b>12,399,421</b>	<b>(1,113,222)</b>	<b>1,669,057</b>	<b>888,003</b>



**Year-End Cash Balance**

Projected	Budget	Variance
20,200,564	23,856,228	(3,655,664)

**7 Balance Sheet**

	6/30/2023	10/31/2023	11/30/2023	6/30/2024 FC
<b>Assets</b>				
Cash, Operating	29,037,719	26,169,345	27,877,646	20,200,563
Cash, Restricted	0	0	0	0
Accounts Receivable	5,629,420	3,153,569	908,766	8,885,610
Due From Others	286,926	521,858	602,907	140,174
Other Assets	24,615,268	24,351,484	24,325,858	24,495,144
Net Fixed Assets	39,642,835	39,314,297	39,446,806	39,533,460
<b>Total Assets</b>	<b>99,212,167</b>	<b>93,510,553</b>	<b>93,161,982</b>	<b>93,254,951</b>
<b>Liabilities</b>				
A/P & Payroll	4,132,432	1,946,110	1,937,230	3,925,022
Due to Others	2,277,644	523,886	466,531	5,242,009
Deferred Revenue	13,246,188	706,904	706,904	4,111,808
Other Liabilities	23,874,308	23,874,308	23,874,308	23,874,308
Total Debt	9,840,445	9,639,153	9,639,153	9,435,848
<b>Total Liabilities</b>	<b>53,371,017</b>	<b>36,690,361</b>	<b>36,624,126</b>	<b>46,588,994</b>
<b>Equity</b>				
Beginning Fund Bal.	45,499,335	45,841,150	45,841,150	45,841,150
Net Income/(Loss)	341,814	10,979,042	10,696,706	824,807
<b>Total Equity</b>	<b>45,841,150</b>	<b>56,820,191</b>	<b>56,537,856</b>	<b>46,665,957</b>
<b>Total Liabilities &amp; Equity</b>	<b>99,212,167</b>	<b>93,510,553</b>	<b>93,161,982</b>	<b>93,254,951</b>
Available Line of Credit				
Days Cash on Hand	186	147	157	114
Cash Reserve %	50.9%	40.3%	42.9%	31.1%

**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 - 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)	
	Enrollment	604	604	-	692	692	-	437	437	-	276	276	-	500	500	-	492	491	(1)	-	3,061	3,000	(61)
ADA	567.13	572.42	5	634.53	634.45	(0)	399.99	399.13	(1)	257.56	257.19	(0)	450.40	455.89	5	460.12	459.51	(1)	-	2,822.14	2,778.59	(44)	
ADA %	93.90%	94.84%		92.26%	92.23%		91.91%	91.75%		93.24%	93.14%		92.06%	91.91%		93.10%	93.07%		0.00%	92.20%	92.89%		
UPP	0.00%	97.92%		0.00%	92.67%		0.00%	97.32%		0.00%	93.73%		0.00%	92.56%		0.00%	95.83%		0.00%	95.00%	94.97%		
<b>Income</b>																							
<b>8011-8098 - Local Control Funding Formula Sources</b>																							
8011 Local Control Funding Formula	4,891,464	4,801,720	(89,744)	5,270,985	5,119,242	(151,743)	3,467,354	3,366,181	(101,173)	2,034,691	1,971,703	(62,988)	3,726,802	3,664,291	(62,511)	6,194,916	6,186,590	(8,326)	-	25,586,212	25,109,727	(476,485)	
8012 Education Protection Account	1,618,302	1,767,662	149,360	1,816,194	1,965,238	149,043	1,136,410	1,227,179	90,769	731,753	790,765	59,012	1,286,841	1,409,594	122,753	92,024	91,902	(122)	-	6,681,524	7,252,340	570,816	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	1,989,282	2,007,838	18,555	2,225,696	2,225,416	(281)	1,403,017	1,400,000	(3,017)	903,425	902,127	(1,298)	1,579,837	1,599,093	19,257	1,613,931	1,611,791	(2,140)	-	9,715,188	9,746,266	31,078	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>8,499,048</b>	<b>8,577,219</b>	<b>78,171</b>	<b>9,312,876</b>	<b>9,309,896</b>	<b>(2,980)</b>	<b>6,006,781</b>	<b>5,993,360</b>	<b>(13,421)</b>	<b>3,669,869</b>	<b>3,664,596</b>	<b>(5,273)</b>	<b>6,593,479</b>	<b>6,672,978</b>	<b>79,499</b>	<b>7,900,871</b>	<b>7,890,283</b>	<b>(10,588)</b>	-	<b>41,982,924</b>	<b>42,108,333</b>	<b>125,408</b>	
<b>8100-8299 - Federal Revenue</b>																							
8181 Special Education - Federal (IDEA)	137,977	139,264	1,287	154,375	154,355	(19)	97,314	97,104	(209)	62,662	62,572	(90)	109,578	110,913	1,336	111,943	111,794	(148)	-	673,848	676,003	2,156	
8221 Child Nutrition - Federal	607,032	594,587	(12,445)	406,395	376,368	(30,027)	391,025	369,161	(21,864)	57,216	70,205	12,989	206,020	202,335	(3,686)	203,575	198,908	(4,666)	-	1,871,263	1,811,564	(59,699)	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	280,043	280,043	-	276,658	276,658	-	161,389	161,389	-	95,804	95,804	-	227,071	227,071	-	197,805	197,805	-	-	1,238,770	1,238,770	-	
8292 Title II	26,859	26,859	-	32,492	32,492	-	17,145	17,145	-	10,178	10,178	-	23,514	23,514	-	23,930	23,930	-	-	134,118	134,118	-	
8294 Title III	47,819	47,819	-	37,066	37,066	-	33,519	33,519	-	10,182	10,182	-	23,779	23,779	-	8,809	8,809	-	-	161,174	161,174	-	
8295 Title IV, SSAE	24,189	24,189	-	21,868	21,868	-	13,509	13,509	-	8,020	8,020	-	18,115	18,115	-	15,513	15,513	-	-	101,214	101,214	-	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	776,271	778,542	2,272	324,166	321,329	(2,837)	827,388	808,127	(19,260)	581,943	581,325	(618)	200,086	196,249	(3,837)	569,176	565,611	(3,565)	-	3,279,029	3,251,183	(27,846)	
<b>Total 8100-8299 - Other Federal Income</b>	<b>1,900,190</b>	<b>1,891,303</b>	<b>(8,887)</b>	<b>1,253,019</b>	<b>1,220,135</b>	<b>(32,884)</b>	<b>1,541,288</b>	<b>1,499,955</b>	<b>(41,333)</b>	<b>826,005</b>	<b>838,285</b>	<b>12,280</b>	<b>808,163</b>	<b>801,976</b>	<b>(6,187)</b>	<b>1,130,750</b>	<b>1,122,370</b>	<b>(8,379)</b>	-	<b>7,459,415</b>	<b>7,374,026</b>	<b>(85,390)</b>	
<b>8300-8599 - Other State Revenue</b>																							
8520 Child Nutrition - State	128,073	140,626	12,553	99,988	108,285	8,297	78,773	81,100	2,327	12,559	18,856	6,298	53,360	57,525	4,165	48,091	55,501	7,411	-	420,844	461,895	41,050	
8550 Mandate Block Grant	11,071	11,020	(51)	11,584	11,530	(54)	8,048	8,088	40	4,777	4,677	(99)	9,238	9,195	(43)	23,569	23,457	(112)	-	68,286	67,967	(319)	
8561 State Lottery - Non Prop 20	104,673	105,745	1,072	117,401	117,392	(9)	74,038	73,924	(115)	47,576	47,523	(54)	83,707	84,472	765	84,946	84,813	(133)	-	512,342	513,869	1,527	
8562 State Lottery - Prop 20	42,579	43,015	436	47,756	47,753	(4)	30,117	30,071	(47)	19,353	19,331	(22)	34,050	34,362	311	34,554	34,500	(54)	-	208,410	209,031	621	
8560 Lottery Revenue	147,252	148,760	1,508	165,158	165,145	(13)	104,156	103,994	(161)	66,929	66,854	(75)	117,757	118,834	1,077	119,500	119,313	(187)	-	720,752	722,900	2,148	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	397,833	402,519	4,687	-	-	-	-	-	-	188,276	192,881	4,605	-	-	-	347,203	329,843	(17,360)	-	933,312	925,244	(8,068)	
8592 State Mental Health	45,892	46,320	428	51,346	51,340	(6)	32,367	32,298	(70)	20,842	20,812	(30)	36,446	36,891	444	37,233	37,184	(49)	-	224,127	224,844	717	
8593 After School Education & Safety	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	2,268,768	2,247,112	(21,656)	2,017,760	2,019,046	1,286	1,937,583	1,939,672	2,089	427,005	424,202	(2,804)	1,438,708	1,443,341	4,634	-	-	-	-	8,089,824	8,073,373	(16,451)	
8596 Prop 28 Arts & Music	-	-	-	121,107	121,447	340	-	-	-	-	-	-	-	97,350	97,625	275	-	-	-	-	218,457	219,072	615
8599 State Revenue - Other	345,339	345,617	278	723,860	717,621	(6,240)	437,432	434,251	(3,181)	17,012	16,145	(867)	547,449	544,398	(3,051)	347,370	340,575	(6,794)	-	2,418,462	2,398,608	(19,854)	
<b>Total 8300-8599 - Other State Income</b>	<b>3,547,710</b>	<b>3,545,458</b>	<b>(2,252)</b>	<b>3,394,286</b>	<b>3,397,896</b>	<b>3,610</b>	<b>2,801,842</b>	<b>2,802,887</b>	<b>1,044</b>	<b>737,400</b>	<b>744,427</b>	<b>7,028</b>	<b>2,503,792</b>	<b>2,511,292</b>	<b>7,501</b>	<b>922,966</b>	<b>905,873</b>	<b>(17,093)</b>	-	<b>13,907,995</b>	<b>13,907,833</b>	<b>(162)</b>	
<b>8600-8799 - Other Local Revenue</b>																							
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	10,000	80,000	70,000	68,243	68,243	-	7,500	45,000	37,500	27,778	27,778	-	15,000	45,000	30,000	10,000	40,000	30,000	-	138,521	306,021	167,500	
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	103,888	103,888	-	104,870	104,870	-	65,347	65,347	-	52,085	52,085	-	87,220	87,220	-	89,098	89,098	-	-	502,507	502,507	-	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	8	8	-	8,009	8,009	-	5,145	5,145	-	900	900	-	8	8	-	88	88	-	-	14,157	14,157	-	
8696 Other Fundraising	6	6	-	7	7	-	4	4	-	3	3	-	5	5	-	5	5	-	-	29	29	-	
8697 E-Rate	14,979	14,210	(768)	14,091	86,414	72,324	12,403	11,770	(634)	11,704	11,07												

	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)
	1175 Teachers' Salaries - Stipend/Extra Duty	192,517	191,698	819	164,190	166,008	(1,817)	140,813	142,065	(1,252)	39,662	39,718	(55)	112,770	115,938	(3,167)	196,780	197,727	(947)	-	846,734	853,153
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	61,654	57,082	4,572	71,593	66,323	5,270	47,706	44,187	3,520	27,621	25,541	2,080	53,354	48,248	5,106	51,979	48,069	3,911	-	313,908	289,450	24,459
1299 Certificated Pupil Support - Other	202,623	201,574	1,049	136,158	135,074	1,085	90,532	89,798	734	52,528	51,943	585	103,264	98,151	5,113	98,865	97,777	1,089	-	683,971	674,316	9,655
1300 Certificated Supervisors' & Administrators' Salaries	607,821	600,554	7,267	666,847	669,368	(2,521)	577,953	577,913	40	332,837	335,131	(2,293)	522,218	504,671	17,548	746,841	740,221	6,619	-	3,454,517	3,427,857	26,660
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1000 - Certificated Salaries</b>	<b>3,384,707</b>	<b>3,364,492</b>	<b>20,215</b>	<b>3,666,891</b>	<b>3,652,438</b>	<b>14,453</b>	<b>2,483,855</b>	<b>2,453,230</b>	<b>30,625</b>	<b>1,407,644</b>	<b>1,398,274</b>	<b>9,370</b>	<b>2,698,662</b>	<b>2,657,998</b>	<b>40,663</b>	<b>3,191,520</b>	<b>3,180,059</b>	<b>11,462</b>	-	<b>16,833,279</b>	<b>16,706,491</b>	<b>126,788</b>
<b>2000 - Classified Salaries</b>																						
2111 Instructional Aide & Other Salaries	710,097	704,871	5,227	622,118	621,313	805	502,287	484,071	18,216	130,576	128,004	2,572	458,649	456,692	1,957	408,927	394,879	14,049	-	2,832,654	2,789,829	42,825
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	406,100	395,934	10,165	204,612	191,871	12,741	207,846	196,009	11,837	50,722	52,309	(1,587)	108,502	99,631	8,871	1,447	1,447	-	-	979,229	937,201	42,028
2200 Classified Support Salaries	214,214	214,016	198	150,887	149,674	1,213	114,797	115,285	(488)	83,136	83,271	(135)	114,796	115,046	(250)	97,787	96,305	1,482	-	775,618	773,598	2,020
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	84,348	84,348	(0)	41,319	37,359	3,960	20,481	19,236	1,245	-	-	-	74,037	72,196	1,841	-	220,185	213,139	7,046
2400 Classified Office Staff Salaries	291,811	289,344	2,468	244,572	245,534	(962)	204,634	205,865	(1,231)	209,711	209,605	105	251,541	251,078	463	267,521	267,547	(26)	-	1,469,791	1,468,973	818
2900 Other Classified Salaries	329,938	330,423	(485)	335,603	334,783	820	286,480	287,895	(1,415)	161,080	160,254	826	321,672	322,686	(1,014)	269,752	270,449	(696)	-	1,704,525	1,706,490	(1,965)
<b>Total 2000 - Classified Salaries</b>	<b>1,952,161</b>	<b>1,934,588</b>	<b>17,572</b>	<b>1,642,140</b>	<b>1,627,523</b>	<b>14,617</b>	<b>1,357,364</b>	<b>1,326,485</b>	<b>30,879</b>	<b>655,707</b>	<b>652,680</b>	<b>3,027</b>	<b>1,255,160</b>	<b>1,245,132</b>	<b>10,028</b>	<b>1,119,471</b>	<b>1,102,822</b>	<b>16,649</b>	-	<b>7,982,003</b>	<b>7,889,230</b>	<b>92,772</b>
<b>3000 - Employee Benefits</b>																						
3111 STRS - State Teachers Retirement System	645,020	639,667	5,353	704,346	701,622	2,724	473,868	468,027	5,841	277,800	277,175	625	520,376	512,746	7,630	616,699	614,765	1,934	-	3,238,110	3,214,002	24,108
3212 PERS - Public Employee Retirement System	518,652	515,439	3,213	416,573	410,388	6,186	354,756	345,651	9,104	169,736	166,991	2,745	331,895	328,230	3,666	295,698	289,478	6,220	-	2,087,311	2,056,177	31,134
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	121,915	121,078	837	99,865	98,739	1,126	84,366	82,312	2,054	39,680	39,059	621	77,683	76,840	844	70,924	69,924	1,000	-	494,433	487,951	6,482
3331 MED - Medicare	77,403	76,706	697	76,532	75,908	624	55,542	54,526	1,016	30,274	30,040	233	57,502	56,635	868	63,118	62,594	524	-	360,371	356,410	3,961
3401 H&W - Health & Welfare	436,801	436,801	-	428,760	429,877	(1,117)	335,569	336,269	(700)	154,265	154,265	-	378,683	372,364	6,320	390,731	382,994	7,737	-	2,124,809	2,112,570	12,239
3501 SUI - State Unemployment Insurance	2,668	2,644	24	2,638	2,616	22	1,914	1,879	35	1,044	1,036	8	1,982	1,952	30	2,180	2,162	17	-	12,427	12,290	137
3601 Workers' Compensation Insurance	61,542	61,542	0	61,415	61,397	18	49,794	49,780	14	25,604	25,597	7	52,606	52,605	1	54,400	54,400	-	-	305,362	305,321	41
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	132	(4,142)	4,274	(523)	(8,902)	8,379	2,476	402	2,073	0	0	0	1,394	212	1,182	(813)	(30,459)	29,646	-	2,665	(42,889)	45,554
<b>Total 3000 - Employee Benefits</b>	<b>1,864,134</b>	<b>1,849,734</b>	<b>14,400</b>	<b>1,789,607</b>	<b>1,771,645</b>	<b>17,961</b>	<b>1,358,285</b>	<b>1,338,847</b>	<b>19,438</b>	<b>698,404</b>	<b>694,164</b>	<b>4,239</b>	<b>1,422,123</b>	<b>1,401,583</b>	<b>20,540</b>	<b>1,492,937</b>	<b>1,445,858</b>	<b>47,078</b>	-	<b>8,625,489</b>	<b>8,501,832</b>	<b>123,657</b>
<b>4000 - Supplies</b>																						
4111 Core Curricula Materials	105,109	105,109	-	114,987	114,987	-	102,190	102,190	-	42,034	42,034	-	106,785	106,785	-	28,393	28,393	-	-	499,497	499,497	-
4211 Books & Other Reference Materials	78,000	78,000	-	55,000	55,000	-	43,906	43,906	-	28,000	28,000	-	38,000	38,000	-	15,000	15,000	-	-	257,906	257,906	-
4311 Student Materials	62,804	63,240	(436)	52,981	53,581	(599)	76,928	80,706	(3,779)	35,779	35,779	-	53,055	53,055	-	85,765	85,765	-	-	367,312	372,126	(4,814)
4351 Office Supplies	12,000	12,000	-	21,347	21,560	(213)	12,539	12,539	-	7,200	7,200	-	15,600	15,600	-	12,900	12,900	-	-	80,687	80,899	(213)
4371 Custodial Supplies	40,215	40,215	-	24,028	24,028	-	13,200	18,200	(5,000)	24,000	24,000	-	18,000	18,000	-	25,400	25,400	-	-	144,843	149,843	(5,000)
4391 Food (Non Nutrition Program)	92,200	92,200	-	101,400	101,400	-	108,550	108,550	-	31,010	31,010	-	60,500	60,500	-	26,830	26,830	-	-	420,490	420,490	-
4392 Uniforms	30,000	30,000	-	17,500	17,500	-	19,251	19,251	-	12,900	24,900	(12,000)	2,000	3,780	(1,780)	13,600	13,600	-	-	95,251	109,032	(13,780)
4393 PE & Sports Equipment	7,000	7,000	-	9,929	11,197	(1,268)	1,500	1,500	-	4,500	4,500	-	9,804	10,991	(1,187)	7,500	7,500	-	-	40,234	42,688	(2,454)
4395 Before & After School Program Supplies	202,000	202,000	-	173,000	173,000	-	170,000	170,000	-	34,500	34,500	-	87,500	87,500	-	10,000	10,000	-	-	677,000	677,000	-
4399 All Other Supplies	16,274	16,274	-	21,076	23,076	(2,000)	14,355	14,410	(55)	10,538	10,538	-	18,040	22,031	(3,991)	27,126	27,123	3	-	107,409	113,452	(6,043)
4390 Other Supplies	347,474	347,474	-	322,905	326,173	(3,268)	313,656	313,711	(55)	93,448	105,448	(12,000)	177,844	184,802	(6,958)	85,056	85,053	3	-	1,340,384	1,362,662	(22,278)
4411 Non Capitalized Equipment	183,400	183,400	-	92,844	94,118	(1,274)	78,038	91,983	(13,945)	45,771	45,771	-	128,283	128,624	(341)	41,000	44,000	(3,000)	-	569,337	587,896	(18,560)
4711 Nutrition Program Food & Supplies	817,929	735,998	81,930	464,681	444,230	20,451	447,492	428,648	18,844	79,074	95,635	(16,561)	255,141	255,337	(195)	224,556	223,987	569	-	2,288,873	2,183,835	105,039
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>1,646,931</b>	<b>1,565,437</b>	<b>81,494</b>	<b>1,148,774</b>	<b>1,133,677</b>	<b>15,098</b>	<b>1,087,950</b>	<b>1,091,884</b>	<b>(3,934)</b>	<b>355,306</b>	<b>383,867</b>	<b>(28,561)</b>	<b>792,708</b>	<b>800,202</b>	<b>(7,495)</b>	<b>517,170</b>	<b>519,597</b>	<b>(2,428)</b>	-	<b>5,548,839</b>	<b>5,494,664</b>	<b>54,174</b>
<b>5000 - Operating Services</b>																						
5211 Travel & Conferences	60,803	60,803	-	31,763	31,763	-	28,772	28,772	-	13,354	13,354	-</										

	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	-	-	-	-	203,483	203,483	-	-	-	-	-	-	813,932	813,932	-	
5849 Other Student Instructional Services	858,244	858,244	-	771,080	771,080	-	777,556	777,556	-	249,407	191,407	58,000	591,586	591,586	-	147,100	147,100	-	-	-	3,394,972	3,336,972	58,000	
5852 PD Consultants & Tuition	125,457	125,457	-	86,380	86,380	-	113,793	113,793	-	37,695	37,695	-	64,942	64,942	-	25,420	25,420	-	-	-	453,687	453,687	-	
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	-	-	-	2,700	2,700	-
5859 All Other Consultants & Services	259,364	259,364	-	252,499	257,170	(4,671)	205,784	205,784	-	90,792	90,792	-	224,843	230,539	(5,696)	186,842	186,842	-	-	-	1,220,124	1,230,491	(10,367)	
5861 Non Instructional Software	126,144	126,144	-	145,264	145,264	-	102,196	102,196	-	67,200	67,200	-	126,436	126,436	-	109,752	109,752	-	-	-	676,993	676,993	-	
5865 Fundraising Cost	-	3,086	(3,086)	8,914	10,256	(1,342)	-	-	-	-	-	-	-	2,985	(2,985)	-	-	-	-	-	8,914	16,327	(7,413)	
5871 District Oversight Fees	84,990	85,772	(782)	93,129	93,999	30	60,068	59,934	134	36,699	36,646	53	65,935	66,730	(795)	79,009	78,903	106	-	-	419,829	421,083	(1,254)	
5872 Special Education Fees (SELPA)	136,949	138,227	(1,277)	153,225	153,206	19	96,589	96,381	208	62,195	62,106	89	108,762	110,087	(1,326)	111,109	110,962	147	-	-	668,829	670,968	(2,139)	
5881 Intra-Agency Fees	1,315,844	1,326,638	(10,794)	1,347,680	1,344,696	2,983	892,299	888,222	4,077	527,156	529,323	(2,167)	953,579	963,989	(10,410)	1,124,364	1,121,227	3,137	-	-	6,160,921	6,174,095	(13,173)	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5898 Uncategorized Expense	7,905	3,405	4,501	-	10	(10)	-	-	-	-	-	-	748	748	-	1,144	3,089	(1,945)	-	-	9,798	7,252	2,546	
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	-	4,924	4,924	-	1,400	1,400	-	2,000	2,000	-	5,000	5,000	-	-	-	15,374	15,374	-	
5999 Other Communications	3,085	3,094	(9)	3,566	3,578	(12)	2,366	2,374	(8)	1,371	1,374	(3)	2,676	2,646	30	2,578	2,584	(6)	-	-	15,641	15,649	(8)	
<b>Total 5000 - Operating Services</b>	<b>5,525,041</b>	<b>5,562,906</b>	<b>(37,865)</b>	<b>5,841,173</b>	<b>5,907,592</b>	<b>(66,419)</b>	<b>4,351,496</b>	<b>4,425,884</b>	<b>(74,388)</b>	<b>2,106,339</b>	<b>2,067,767</b>	<b>38,572</b>	<b>4,036,847</b>	<b>4,208,232</b>	<b>(171,385)</b>	<b>3,906,986</b>	<b>3,988,979</b>	<b>(81,993)</b>	-	-	<b>25,767,881</b>	<b>26,161,359</b>	<b>(393,479)</b>	
<b>6000 - Capital Outlay</b>																								
6901 Depreciation Expense	210,690	216,843	(6,152)	674,741	681,115	(6,374)	152,606	151,735	870	83,230	79,804	3,426	142,672	142,671	1	203,020	202,006	1,013	-	-	1,466,959	1,474,175	(7,215)	
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 6000 - Capital Outlay</b>	<b>210,690</b>	<b>216,843</b>	<b>(6,152)</b>	<b>674,741</b>	<b>681,115</b>	<b>(6,374)</b>	<b>152,606</b>	<b>151,735</b>	<b>870</b>	<b>83,230</b>	<b>79,804</b>	<b>3,426</b>	<b>142,672</b>	<b>142,671</b>	<b>1</b>	<b>203,020</b>	<b>202,006</b>	<b>1,013</b>	-	-	<b>1,466,959</b>	<b>1,474,175</b>	<b>(7,215)</b>	
<b>7000 - Other Outgo</b>																								
7438 Interest Expense	-	-	-	194,796	194,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,796	194,796	-
<b>Total 7000 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>
<b>TOTAL EXPENSE</b>	<b>14,583,664</b>	<b>14,494,000</b>	<b>89,664</b>	<b>14,958,122</b>	<b>14,968,786</b>	<b>(10,664)</b>	<b>10,791,555</b>	<b>10,788,064</b>	<b>3,490</b>	<b>5,306,630</b>	<b>5,276,557</b>	<b>30,073</b>	<b>10,348,171</b>	<b>10,455,818</b>	<b>(107,647)</b>	<b>10,431,103</b>	<b>10,439,322</b>	<b>(8,218)</b>	-	-	<b>66,419,245</b>	<b>66,422,547</b>	<b>(3,302)</b>	
<b>NET INCOME</b>	<b>49,590</b>	<b>310,861</b>	<b>261,271</b>	<b>(174,129)</b>	<b>(103,607)</b>	<b>70,522</b>	<b>39,176</b>	<b>39,704</b>	<b>528</b>	<b>270,172</b>	<b>321,610</b>	<b>51,439</b>	<b>137,901</b>	<b>163,550</b>	<b>25,650</b>	<b>93,915</b>	<b>92,689</b>	<b>(1,226)</b>	-	-	<b>416,624</b>	<b>824,807</b>	<b>408,183</b>	
<b>Beginning Cash Balance</b>	<b>8,087,846</b>	<b>8,087,845</b>		<b>3,937,085</b>	<b>3,937,085</b>		<b>5,247,664</b>	<b>5,247,664</b>		<b>3,570,099</b>	<b>3,570,099</b>		<b>3,925,151</b>	<b>3,925,151</b>		<b>3,861,142</b>	<b>3,861,142</b>		<b>408,733</b>	<b>29,037,720</b>	<b>29,037,720</b>			
<b>Cash Flow from Operating Activities</b>																								
Net Income	49,590	310,861		(174,129)	(103,607)		39,176	39,704		270,172	321,610		137,901	163,550		93,915	92,689		-	-	416,624	824,807		
Change in Accounts Receivable																								
Prior Year Accounts Receivable	1,093,573	1,093,573		1,519,332	1,519,332		588,406	588,406		319,379	319,379		1,232,185	1,232,185		876,545	876,545		-	-	5,629,420	5,629,420		
Current Year Accounts Receivable	(1,576,327)	(1,918,480)		(1,802,087)	(1,995,208)		(1,028,902)	(1,775,416)		(703,706)	(729,838)		(1,309,690)	(1,353,560)		(1,099,888)	(1,113,109)		-	-	(7,520,600)	(8,885,610)		
Change in Due from	(2)	1,252		(1,918)	(1,678)		-	-		-	(1,044)		(0)	(0)		834	834		147,388	-	146,301	146,752		
Change in Accounts Payable	(15,169)	(18,623)		(18,707)	(18,431)		141,557	142,755		(6,524)	(6,524)		(19,000)	(19,000)		(11,831)	(11,831)		(589)	-	69,737	67,757		
Change in Due to	2,391,884	1,564,665		(194,802)	(97,987)		(145,169)	419,243		1,014,328	997,862		1,508,947	952,739		(465,217)	(463,520)		(408,637)	-	3,701,334	2,964,365		
Change in Accrued Vacation	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-		
Change in Payroll Liabilities	(31,619)	(29,554)		(50,086)	(50,844)		(43,058)	(42,581)		(12,704)	(12,033)		(78,172)	(77,217)		(49,977)	(46,378)		(16,560)	-	(284,132)	(275,167)		
Change in Prepaid Expenditures	(12,586)	(12,586)		(12,366)	(12,366)		(16,273)	(16,273)		(4,864)	(4,864)		(4,070)	(4,070)		(1,248)	(1,248)		(9,627)	-	(61,035)	(61,035)		
Change in Deposits	-	-		-	-		-	-		-	-		-	-		-	-		(500)	-	-	(500)		
Change in Deferred Revenue	(3,377,205)	(3,377,205)		(284,156)	(1,351,781)		(587,265)	(1,377,917)		(1,062,564)	(1,062,564)		(1,899,163)	(1,899,163)		154,944	(65,750)		-	-	(7,055,408)	(9,134,380)		
Change in Other Long Term Assets	56,833	71,167		3,688	4,615		6,061	7,585		26,377	33,030		3,789	4,742		48,330	60,520		-	-	145,078	181,659		
Change in Other Long Term Liabilities	-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-		
Depreciation Expense	210,690	216,843		674,741	681,115		152,606	151,735		83,230	79,804		142,672	142,671		203,020	202,006		-	-	1,466,959	1,474,175		
<b>Cash Flow from Investing Activities</b>																								
Capital Expenditures	(483,005)	(483,181)		(159,099)	(244,931)		(249,462)	(61,839)		(242,802)	(267,738)		(23,281)	(23,281)		(273,522)	(283,830)		-	-	(1,431,172			



## CAMINO NUEVO CHARTER ACADEMY

### Financial Analysis

### November 2023

#### Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$825K in FY23-24 compared to \$417K in the revised board approved budget. Reasons for this positive \$408K variance are explained below in the Income Statement section of this analysis.

#### Balance Sheet

As of November 30, 2023, the school's cash balance was \$27.88M. By June 30, 2024, the school's cash balance is projected to be \$20.20M, which represents a 31% reserve.

As of November 30, 2023, the Accounts Receivable balance was \$909K, down from \$3.15M in the previous month, due to the receipt of revenue earned in FY22-23.

As of November 30, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$1.94M, compared to \$1.95M in the prior month.

As of November 30, 2023, CNCA had a debt balance of \$9.64M. An additional \$203K 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 \$67.25M, which is \$412K or 0.6% over budgeted revenue of \$66.84M.

**Interest & Dividend Income (8660) \$168K** increase in interest revenue based on most recent LACOE interest distributions.

**SELPA Grants (8698) \$109K** increase in SELPA grants revenue based on round one allocations awarded to each charter.

##### *Expenses*

Total expenses for FY23-24 are projected to be \$66.42M, which is \$3K or 0.0% over budgeted expenditures of \$66.42M.

**Contracted Substitute Teachers (5841) \$118K over** budget as a result of teacher vacancies or being absent.

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





## **ADA**

Budgeted P2 ADA is 2,771.37 based on enrollment of 3,001 and a 92.2% attendance rate.

Forecast P2 ADA is 2,778.59 based on enrollment of 3,000 and a 92.9% attendance rate.

Actual ADA through Month 4 is 2,774.12 with ending enrollment of 2,994 and a 93.0% attendance rate.

In Month 4, ADA was 2,750.21 with a 92.0% 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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	2023-24		Actuals as of 11/30/2023													FORECAST	Budget Variance		
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual		Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23												
# of School Days in Month			0	18	21	16	16	12	16	18	22	13	22	11		185			
Enrollment	3,001	3,000														3,000	(1)	0%	
Unduplicated Pupil Percentage		95.73%														95.73%			
ADA	2,769.73	2,778.59														2,778.59	8.86		
ADA Rate		92.89%														92.89%			
<b>Income</b>																			
<b>8011-8098 - Local Control Funding Formula Sources</b>																			
8011 Local Control Funding Formula	25,586,212	25,109,727	1,199,413	1,199,413	2,158,946	2,158,946	2,158,946	2,156,464	2,156,464	2,323,594	2,323,594	2,323,594	2,323,594	-	2,626,757	25,109,727	(476,485)	-2%	
8012 Education Protection Account	6,681,524	7,252,340	-	-	1,760,413	-	-	-	1,760,416	-	-	1,901,531	-	-	1,829,980	7,252,340	570,816	9%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	9,715,188	9,746,266	564,080	1,128,159	752,106	752,106	752,106	752,106	752,106	1,425,963	712,981	712,981	712,981	712,981	15,609	9,746,266	31,078	0%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>41,982,924</b>	<b>42,108,333</b>	<b>1,763,493</b>	<b>2,327,572</b>	<b>4,671,465</b>	<b>2,911,052</b>	<b>2,911,052</b>	<b>2,908,570</b>	<b>4,668,986</b>	<b>3,749,557</b>	<b>3,036,576</b>	<b>4,938,106</b>	<b>3,036,576</b>	<b>712,981</b>	<b>4,472,346</b>	<b>42,108,333</b>	125,408	0%	
<b>8100-8299 - Federal Revenue</b>																			
8181 Special Education - Federal (IDEA)	673,848	676,003	39,124	78,249	52,166	52,166	52,166	52,166	52,166	98,906	49,453	49,453	49,453	49,453	1,083	676,003	2,156	0%	
8221 Child Nutrition - Federal	1,871,263	1,811,564	-	-	-	-	-	185,863	169,294	156,093	117,070	156,093	175,605	214,628	636,917	1,811,564	(59,699)	-3%	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	1,238,770	1,238,770	-	-	-	-	-	-	309,693	-	-	309,693	-	-	619,385	1,238,770	-	-	
8292 Title II	134,118	134,118	-	-	-	-	-	-	33,530	-	-	33,530	-	-	67,059	134,118	-	-	
8294 Title III	161,174	161,174	-	-	-	-	-	-	40,293	-	-	40,293	-	-	80,587	161,174	-	-	
8295 Title IV, SSAE	101,214	101,214	-	-	-	-	-	-	25,304	-	-	25,304	-	-	50,607	101,214	-	-	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	3,279,029	3,251,183	466,592	-	-	-	510,728	-	-	-	-	2,438,387	-	-	(164,524)	3,251,183	(27,846)	-1%	
<b>Total 8100-8299 - Other Federal Income</b>	<b>7,459,415</b>	<b>7,374,026</b>	<b>505,716</b>	<b>78,249</b>	<b>52,166</b>	<b>52,166</b>	<b>562,894</b>	<b>238,030</b>	<b>630,279</b>	<b>254,999</b>	<b>166,523</b>	<b>3,052,752</b>	<b>225,058</b>	<b>264,081</b>	<b>1,291,114</b>	<b>7,374,026</b>	(85,390)	-1%	
<b>8300-8599 - Other State Revenue</b>																			
8520 Child Nutrition - State	420,844	461,895	-	-	-	-	-	47,980	43,955	39,734	29,800	39,734	44,701	54,634	161,357	461,895	41,050	10%	
8550 Mandate Block Grant	68,286	68,286	-	-	-	-	67,967	-	-	-	-	-	-	-	-	67,967	(319)	0%	
8561 State Lottery - Non Prop 20	512,342	513,869	-	-	-	-	-	-	128,467	-	-	128,467	-	-	256,934	513,869	1,527	0%	
8562 State Lottery - Prop 20	208,410	209,031	-	-	-	-	-	-	-	-	-	-	-	-	209,031	209,031	621	0%	
8560 Lottery Revenue	720,752	722,900	-	-	-	-	-	-	128,467	-	-	128,467	-	-	465,966	722,900	2,148	0%	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	933,312	925,244	-	-	-	-	-	-	443,323	-	-	221,662	-	-	260,259	925,244	(8,068)	-1%	
8592 State Mental Health	224,127	224,844	10,843	10,843	19,519	19,519	20,236	20,236	20,236	20,236	20,236	20,236	20,236	42,704	224,844	717	0%		
8593 After School Education & Safety	813,931	813,931	-	-	-	-	-	-	-	-	-	203,483	-	-	610,449	813,931	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Program	8,089,824	8,073,373	4,018,624	219,935	395,883	395,883	395,883	391,197	391,197	391,197	391,197	391,197	391,197	-	299,981	8,073,373	(16,451)	0%	
8596 Prop 28 Arts & Music	218,457	219,072	-	-	-	-	-	-	-	19,717	19,717	19,717	19,717	-	140,206	219,072	615	0%	
8599 State Revenue - Other	2,418,462	2,398,608	8,488,811	-	-	822,374	-	-	-	-	-	599,652	-	-	(7,512,229)	2,398,608	(19,854)	-1%	
<b>Total 8300-8599 - Other State Income</b>	<b>13,907,995</b>	<b>13,908,153</b>	<b>12,518,279</b>	<b>230,778</b>	<b>415,402</b>	<b>1,237,776</b>	<b>463,850</b>	<b>459,414</b>	<b>1,027,178</b>	<b>470,884</b>	<b>460,950</b>	<b>1,624,147</b>	<b>475,850</b>	<b>54,634</b>	<b>(5,531,309)</b>	<b>13,907,833</b>	(162)	0%	
<b>8600-8799 - Other Local Revenue</b>																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	138,521	306,021	9,808	30	61	63	243,741	7,474	7,474	7,474	7,474	7,474	7,474	7,474	-	306,021	167,500	121%	
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	502,507	502,507	-	41,000	-	-	2,080	-	12,545	5,528	173	-	-	225,314	215,868	502,507	0		
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	14,157	6,039	5,139	-	-	202	-	-	80	0	18	-	0	8,000	718	14,157	0		
8696 Other Fundraising	29	-	-	-	-	29	-	-	-	-	-	-	-	0	-	29	-		
8697 E-Rate	79,931	66,554	-	-	13,377	(0)	73,878	8,795	8,795	8,795	8,795	8,795	8,795	8,795	-	148,817	68,886	86%	
8698 SELPA Grants	-	109,460	-	-	-	-	-	-	78,136	9,092	-	15,657	2,595	-	3,979	109,460	109,460	100%	
8699 All Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8792 Transfers of Apportionments - Special Education	2,670,297	2,678,839	155,042	310,083	206,723	206,722	206,722	206,722	206,722	391,937	195,969	195,969	195,969	195,969	4,290	2,678,839	8,542	0%	
<b>Total 8600-8799 - Other Income-Local</b>	<b>3,405,442</b>	<b>3,669,419</b>	<b>169,989</b>	<b>351,113</b>	<b>220,161</b>	<b>207,016</b>	<b>526,421</b>	<b>222,991</b>	<b>313,752</b>	<b>422,826</b>	<b>212,428</b>	<b>227,894</b>	<b>214,833</b>	<b>445,551</b>	<b>224,856</b>	<b>3,759,830</b>	<b>354,388</b>	<b>10%</b>	
<b>Prior Year Adjustments</b>																			
8999 Other Prior Year Adjustment	80,092	97,333	-	5,000	-	75,092	17,241	-	-	-	-	-	-	-	-	97,333	17,241	22%	





**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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			Actuals as of 11/30/2023													FORECAST Jul-23 - Jun-24	Budget Variance	
	2023-24	2023-24	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL										Better / (Worse)	% Better / (Worse)
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual			
5611 School Rent - Private Facility	1,257,559	1,257,559	90,810	90,810	90,810	90,810	90,810	114,787	114,787	114,787	114,787	114,787	114,787	114,787	-	1,257,559	(0)	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	226,201	251,657	249	15,946	942	8,295	9,422	30,972	30,972	30,972	30,972	30,972	30,972	30,972	-	251,657	(25,456)	-11%
5621 Equipment Lease	216,328	223,915	17,541	10,865	14,398	50	2,252	25,544	25,544	25,544	25,544	25,544	25,544	25,544	-	223,915	(7,587)	-4%
5631 Vendor Repairs	654,216	659,020	17,081	29,973	48,330	29,243	97,672	54,590	54,590	54,590	54,590	54,590	54,590	54,590	54,590	659,020	(4,804)	-1%
5812 Field Trips & Pupil Transportation	1,516,590	1,516,590	-	5,725	8,153	25,955	38,012	205,535	205,535	205,535	205,535	205,535	205,535	205,535	-	1,516,590	(0)	
5821 Legal	99,865	99,865	-	-	1,372	77,865	420	2,579	2,579	2,579	2,579	2,579	2,579	2,579	-	100,285	(420)	0%
5823 Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 Advertisement & Recruitment	47,377	47,377	2,117	618	1,898	1,948	4,449	5,193	5,193	5,193	5,193	5,193	5,193	5,193	-	47,377	(0)	
5841 Contracted Substitute Teachers	478,139	595,890	-	15,909	90,508	106,485	266,328	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	595,890	(117,751)	-25%
5842 Special Education Services	4,039,078	4,299,199	334	28,990	98,431	146,018	405,071	390,408	461,421	461,421	461,421	461,421	461,421	461,421	461,421	4,299,199	(260,121)	-6%
5843 Non Public School	377,502	377,502	-	-	-	-	37,032	48,639	48,639	48,639	48,639	48,639	48,639	48,639	-	377,502	0	
5844 After School Services	813,932	813,932	-	-	77,323	154,647	77,323	72,091	72,091	72,091	72,091	72,091	72,091	72,091	-	813,932	-	
5849 Other Student Instructional Services	3,394,972	3,336,972	73,666	-	471,429	438,612	-	336,181	336,181	336,181	336,181	336,181	336,181	336,181	-	3,336,972	58,000	2%
5852 PD Consultants & Tuition	453,687	453,687	2,658	11,930	138,978	108,982	6,572	26,367	26,367	26,367	26,367	26,367	26,367	26,367	-	453,687	(0)	0%
5854 Nursing & Medical (Non-IEP)	20,700	20,700	-	-	-	-	745	2,851	2,851	2,851	2,851	2,851	2,851	2,851	-	20,700	-	
5859 All Other Consultants & Services	1,220,124	1,230,491	19,267	46,223	50,642	205,756	109,878	114,104	114,104	114,104	114,104	114,104	114,104	114,104	-	1,230,491	(10,367)	-1%
5861 Non Instructional Software	676,993	676,993	346,688	22,215	21,266	37,787	19,011	32,861	32,861	32,861	32,861	32,861	32,861	32,861	-	676,993	-	
5865 Fundraising Cost	8,914	-	-	-	-	8,913	7,413	0	0	0	0	0	0	0	-	16,327	(7,413)	-83%
5871 District Oversight Fees	419,829	421,083	22,416	44,831	29,889	29,888	29,888	37,739	37,739	37,739	37,739	37,739	37,739	37,739	-	421,083	(1,254)	0%
5872 Special Education Fees (SELPA)	668,829	670,968	38,834	77,668	51,774	51,776	51,776	53,677	53,677	97,262	48,631	48,631	48,631	48,631	-	670,968	(2,139)	0%
5881 Intra-Agency Fees	6,160,921	6,174,095	-	-	-	1,558,728	-	659,338	659,338	659,338	659,338	659,338	659,338	659,338	-	6,174,095	(13,173)	0%
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5898 Uncategorized Expense	9,798	-	-	925	2,542	6,330	(2,546)	-	-	-	-	-	-	-	-	7,252	2,546	26%
5899 All Other Expenses	84,478	84,478	-	500	(27,735)	22,623	5,256	11,976	11,976	11,976	11,976	11,976	11,976	11,976	-	84,478	0	
5911 Office Phone	81,252	81,252	258	5,083	7,148	7,131	7,212	7,774	7,774	7,774	7,774	7,774	7,774	7,774	-	81,252	(0)	
5913 Mobile Phone	8,472	8,472	-	-	-	-	-	1,210	1,210	1,210	1,210	1,210	1,210	1,210	-	8,472	0	
5921 Internet	83,193	83,193	-	-	-	-	6,239	10,993	10,993	10,993	10,993	10,993	10,993	10,993	-	83,193	-	
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	15,374	15,374	1,632	2,720	418	2,688	(1,276)	1,313	1,313	1,313	1,313	1,313	1,313	1,313	-	15,374	(0)	
5999 Other Communications	15,641	3,401	283	291	12,448	298	298	290	290	290	290	290	290	290	-	15,649	(8)	0%
<b>Total 5000 - Operating Services</b>	<b>25,767,881</b>	<b>26,125,113</b>	<b>794,359</b>	<b>513,170</b>	<b>1,386,980</b>	<b>3,289,445</b>	<b>1,513,384</b>	<b>2,511,024</b>	<b>2,582,037</b>	<b>2,625,621</b>	<b>2,576,991</b>	<b>2,576,991</b>	<b>2,587,560</b>	<b>2,587,560</b>	<b>616,236</b>	<b>26,161,359</b>	<b>(393,479)</b>	<b>-2%</b>
<b>6000 - Capital Outlay</b>																		
6901 Depreciation Expense	1,466,959	1,461,616	114,596	113,925	114,840	114,098	132,034	122,255	126,575	127,718	128,023	127,278	126,647	126,184	-	1,474,175	(7,215)	0%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6912 Amortization Expense - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 6000 - Capital Outlay</b>	<b>1,466,959</b>	<b>1,461,616</b>	<b>114,596</b>	<b>113,925</b>	<b>114,840</b>	<b>114,098</b>	<b>132,034</b>	<b>122,255</b>	<b>126,575</b>	<b>127,718</b>	<b>128,023</b>	<b>127,278</b>	<b>126,647</b>	<b>126,184</b>	<b>-</b>	<b>1,474,175</b>	<b>(7,215)</b>	<b>0%</b>
<b>7000 - Other Outgo</b>																		
7438 Interest Expense	194,796	194,796	-	-	98,404	-	-	-	-	-	96,392	-	-	-	-	194,796	-	
<b>Total 7000 - Other Outgo</b>	<b>194,796</b>	<b>194,796</b>	<b>-</b>	<b>-</b>	<b>98,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,796</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENSE</b>	<b>66,419,245</b>	<b>67,725,822</b>	<b>2,689,744</b>	<b>3,167,576</b>	<b>4,325,415</b>	<b>6,630,708</b>	<b>4,763,793</b>	<b>6,162,409</b>	<b>6,125,135</b>	<b>6,158,529</b>	<b>6,413,235</b>	<b>6,083,425</b>	<b>6,232,101</b>	<b>6,564,648</b>	<b>1,105,830</b>	<b>66,422,547</b>	<b>(3,302)</b>	<b>0%</b>
<b>NET INCOME</b>	<b>416,624</b>	<b>(568,559)</b>	<b>12,267,733</b>	<b>(174,864)</b>	<b>1,033,779</b>	<b>(2,147,606)</b>	<b>(282,335)</b>	<b>(2,333,404)</b>	<b>515,060</b>	<b>(1,260,264)</b>	<b>(2,536,759)</b>	<b>3,759,475</b>	<b>(2,279,784)</b>	<b>(5,087,401)</b>	<b>(648,823)</b>	<b>824,807</b>	<b>408,183</b>	<b>98%</b>
<b>Operating Income</b>																		
<b>EBITDA</b>																<b>2,298,982</b>		
																<b>2,493,778</b>		
<b>Beginning Cash Balance</b>	29,037,719	29,037,720	29,037,720	27,168,442	27,439,638	28,441,870	26,169,346	27,877,647	25,096,942	25,437,751	24,087,978	21,355,937	25,864,026	24,215,501	20,200,564	29,037,720	1	
<b>Cash Flow from Operating Activities</b>																		
Net Income	416,624	(568,559)	12,267,733	(174,864)	1,033,779	(2,147,606)	(282,335)	(2,333,404)	515,060	(1,260,264)	(2,536,759)	3,759,475	(2,279,784)	(5,087,401)	(648,823)	824,807	408,183	
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	5,629,420	-	822,564	796,544	-	856,742	2,244,803	175,500	81,393	(11,341)	-	618,722	44,493	-	5,629,420	-		
Current Year Accounts Receivable	(7,520,600)	(8,885,610)	-	-	-	-	-	-	-	-	-	-	-	-	(8,885,610)	(1,365,010)		
Change in Due from	146,301	-	(31,621)	(213,437)	(63,948)	74,074	(81,049)	-	-	-	-	2,614	460,119	-	146,752	450		
Change in Accounts Payable	69,737	67,757	(1,385,893)	(525,876)	(90,326)	99,905	(17,844)	(233,604)	-	-	-	-	-	1,115,566	67,757	(1,980)		
Change in Due to	3,701,334	2,964,365	(265,392)	(107,577)	(57,106)	(1,323,683)	(57,356)	(248,222)	-	-	-	-	-	5,023,700	2,964,365	(736,969)		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	(284,132)	(275,167)	(999,017)	393,470	296,759	24,657	8,964	-	-	-	-	-	-	-	(275,167)	8,964		
Change in Prepaid Expenditures	(61,035)	(61,035)	125,754	-	(1,294)	(5,754)	(10,455)	-	-	-	-	-	-	(169,286)	(61,035)	(0)		
Change in Deposits	-	(500)	-	-	-	-	(500)	-	-	-	-	-	-	-	-	(500)		

**CAMINO NUEVO CHARTER ACADEMY**

2023-24 Cash Flow Forecast

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	2023-24		ACTUAL					Actuals as of 11/30/2023							FORECAST	Budget Variance		
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)
Change in Deferred Revenue	(7,055,408)	(9,134,380)	(12,539,284)	-	-	-	-	-	-	-	-	-	-	-	3,404,904	(9,134,380)	(2,078,972)	
Change in Other Long Term Assets	145,078	181,659	36,083	36,207	36,332	36,456	36,581	-	-	-	-	-	-	-	-	181,659	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	1,466,959	1,474,175	114,596	113,925	114,840	114,098	132,034	122,255	126,575	127,718	128,023	127,278	126,647	126,184	-	1,474,175	7,215	
<b>Cash Flow from Investing Activities</b>																		
Capital Expenditures	(1,431,172)	(1,364,800)	(14,800)	(47,196)	(65,512)	(1,413)	(264,543)	(263,230)	(382,220)	(205,886)	(120,000)	-	-	-	-	(1,364,800)	66,371	
<b>Cash Flow from Financing Activities</b>																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(404,597)	(404,597)	-	-	(201,292)	-	-	-	-	-	(203,305)	-	-	-	-	(404,597)	-	-
<b>Ending Cash Balance</b>	<b>23,856,228</b>	<b>13,031,026</b>	<b>27,168,442</b>	<b>27,439,638</b>	<b>28,441,870</b>	<b>26,169,346</b>	<b>27,877,647</b>	<b>25,096,942</b>	<b>25,437,751</b>	<b>24,087,978</b>	<b>21,355,937</b>	<b>25,864,026</b>	<b>24,215,501</b>	<b>20,200,564</b>	<b>20,200,564</b>	<b>20,200,564</b>	<b>(3,655,664)</b>	