

La Tierra Community School
Cash Balances
September 2023

		Cash Balance 6/30/2023	Income as of 9/30/2023	Expenses as of 9/30/2023	Cash Balance 9/30/2023
1000	State Funding	427,767.40	318,250.56	220,568.73	525,449.23
1010	Classroom Site Fund	78,644.31	20,674.94	9,478.71	89,840.54
1020	Instructional Impr Fund	10,582.40		35.00	10,547.40
1110	Title 1	-		8,414.15	(8,414.15)
1140	Title 2	-			-
1160	Title 4	-			-
1220	IDEA Basic	-		1,916.01	(1,916.01)
1346	ESSER III	-		8,816.66	(8,816.66)
1355	ARPA Governor's Grant	-		34,950.43	(34,950.43)
1360	AWARE Grant	-		1,019.90	(1,019.90)
1395	Rural Schools	-		375.00	(375.00)
1470	School Safety Grant	-		6,239.25	(6,239.25)
1530	Donations	4,002.46	2,000.00	9.06	5,993.40
1531	Tax Credit	17,781.06	800.00	400.55	18,180.51
1532	Kinder Extended Day	1,844.37	1,120.00		2,964.37
1534	Fundraising	1,215.04	5,296.27	1,213.68	5,297.63
1538	Stem Grant	22.86			22.86
1540	Lunch Program Grant	4,466.54		463.90	4,002.64
1590	Aftercare	1,693.23	435.00	596.98	1,531.25
1595	Community Connection	1,120.62	4,991.00	5.00	6,106.62
	Total	549,140.29	353,567.77	294,503.01	608,205.05

**La Tierra Community School
Cash Flow Analysis
2023-2024**

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	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year to Date
Beginning Cash Balance	549,140.29	604,587.91	617,109.89	608,205.05	631,472.34	639,739.63	648,006.92	656,274.21	664,541.50	672,808.79	681,076.08	689,343.37	
Revenues													1,264,810.56
State Funding	93,303.65	93,303.65	129,603.26	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	120,674.94
301 Funds	-	20,674.94	-	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	1,895.03
Interest Income	677.79	640.44	576.80										-
Improvement Fund		-											800.00
Tax Credits		800.00											4,991.00
Activity Fees	-	4,460.00	531.00										2,192.00
Donations		192.00	2,000.00										3,209.24
Fundraising	-	128.00	3,081.24										435.00
Aftercare	-	170.00	265.00										1,120.00
Kinder Extended Day	-	720.00	400.00										-
Other													2,040.00
Classroom Supplies	-	1,920.00	120.00										140,000.00
Grants				20,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-
Loan from Bank													1,542,167.77
Total Income	93,981.44	123,009.03	136,577.30	145,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	
Total Available	643,121.73	727,596.94	753,687.19	753,605.05	761,872.34	770,139.63	778,406.92	786,674.21	794,941.50	803,208.79	811,476.08	819,743.37	
Expenses													
Salaries	6,688.30	64,751.01	65,009.56	65,500.00	65,500.00	65,500.00	65,500.00	65,500.00	65,500.00	65,500.00	65,500.00	150,000.00	810,448.87
Benefits	8,887.10	14,912.65	19,127.35	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	25,000.00	227,927.10
Supplies	4,201.06	11,294.96	31,581.91	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	92,077.93
Purchase Services	17,784.66	7,857.18	18,043.13	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	223,684.97
Rental Expense	-	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	11,132.71	122,459.81
Other	972.70	538.54	587.48	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,598.72
Capital Expenditures		-											-
Total expenses	38,533.82	110,487.05	145,482.14	122,132.71	122,132.71	122,132.71	122,132.71	122,132.71	122,132.71	122,132.71	122,132.71	211,632.71	1,483,197.40
Ending Cash Balance	604,587.91	617,109.89	608,205.05	631,472.34	639,739.63	648,006.92	656,274.21	664,541.50	672,808.79	681,076.08	689,343.37	608,110.66	608,110.66
Days Liquidity	149	152	150	155	157	159	162	164	166	168	170	150	

LA TIERRA COMMUNITY SCHOOL, INC.

Balance Sheet

As of September 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0103 OneAZ Checking 1701	365,160.80
0104 OneAZ Saving 3100	5.00
0105 OneAz Savings 3401	242,574.30
0107 OneAZ Revolving 0634	1,000.00
Total Bank Accounts	\$608,740.10
Accounts Receivable	\$16,106.66
Other Current Assets	
Refundable Deposit	2,000.00
Total Other Current Assets	\$2,000.00
Total Current Assets	\$626,846.76
Fixed Assets	
Property & Equipment	
0181 Land & Buildings	8,005.46
0182 Building & Improvements	17,456.46
0183 Furniture & Equipment	83,253.20
Accumulated Depreciation	-81,634.95
Total Property & Equipment	27,080.17
Total Fixed Assets	\$27,080.17
TOTAL ASSETS	\$653,926.93
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$15,355.74
Other Current Liabilities	
Payroll Liabilities	1,070.97
Prepaid Fees	215.00
Total Other Current Liabilities	\$1,285.97
Total Current Liabilities	\$16,641.71
Total Liabilities	\$16,641.71
Equity	
0330 Retained Earnings	576,612.69
Temp. Restricted Net Assets	1,607.77
Net Income	59,064.76
Total Equity	\$637,285.22
TOTAL LIABILITIES AND EQUITY	\$653,926.93

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: Budget 2023-2024 M & O

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1990 Miscellaneous Revenues	2,040.00	5,000.00	-2,960.00	40.80 %
3110 State Aid	316,210.56	1,179,452.00	-863,241.44	26.81 %
Total Income	\$318,250.56	\$1,184,452.00	\$ -866,201.44	26.87 %
GROSS PROFIT	\$318,250.56	\$1,184,452.00	\$ -866,201.44	26.87 %
Expenses				
000-0000 Fixed Assets				
0183 Furniture & Equipment		5,000.00	-5,000.00	
Total 000-0000 Fixed Assets		5,000.00	-5,000.00	
100-1000 Instructional Services				
6120 Salary - Teachers	60,398.77	387,518.00	-327,119.23	15.59 %
6124 Wages - Teacher Assistants	9,944.95	20,324.00	-10,379.05	48.93 %
6129 Wages - Substitutes	125.00	7,000.00	-6,875.00	1.79 %
6329 Misc Purchase Services	787.50	1,500.00	-712.50	52.50 %
6610 Instructional Supplies	2,753.00	9,000.00	-6,247.00	30.59 %
6615 Instr F & E under \$500	475.04	2,500.00	-2,024.96	19.00 %
6643 Instructional Aids		2,500.00	-2,500.00	
Total 100-1000 Instructional Services	74,484.26	430,342.00	-355,857.74	17.31 %
100-2100 Student Services				
6135 Salary - Registrar		12,000.00	-12,000.00	
6329 Misc Purchase Services	11,379.50	10,000.00	1,379.50	113.80 %
6610 Student Services Supplies	100.64	5,000.00	-4,899.36	2.01 %
6810 Dues and Fees		1,000.00	-1,000.00	
Total 100-2100 Student Services	11,480.14	28,000.00	-16,519.86	41.00 %
100-2200 Support Services				
6134 Salary-Curriculum Coordinator	8,449.25	47,530.00	-39,080.75	17.78 %
6329 Miscellaneous Purchase Ser		1,000.00	-1,000.00	
6650 Technology Supplies	697.58	7,000.00	-6,302.42	9.97 %
Total 100-2200 Support Services	9,146.83	55,530.00	-46,383.17	16.47 %
100-2300 Administration				
6329 Miscellaneous Purchase Ser		1,500.00	-1,500.00	
6333 Legal Services		5,000.00	-5,000.00	
6350 Audit Services		11,300.00	-11,300.00	
6540 Advertising Admin	632.00	5,000.00	-4,368.00	12.64 %
6810 Dues and Fees Gen Admin	690.00	5,000.00	-4,310.00	13.80 %
Total 100-2300 Administration	1,322.00	27,800.00	-26,478.00	4.76 %
100-2400 School Administration				
6135 Wages - School Secretary	7,179.80	31,045.00	-23,865.20	23.13 %
6329 Miscellaneous Purchase Ser	164.70	10,000.00	-9,835.30	1.65 %
6531 Telephone	586.53	2,340.00	-1,753.47	25.07 %
6533 Other Comm (Postage)		300.00	-300.00	
6535 Internet Services	404.00	2,000.00	-1,596.00	20.20 %

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: Budget 2023-2024 M & O

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6580 Travel-School Admin		500.00	-500.00	
6610 Supplies-School Admin	1,035.67	6,500.00	-5,464.33	15.93 %
6615 F & E under \$500		500.00	-500.00	
6810 Dues and Fees-School Admin	363.14	4,000.00	-3,636.86	9.08 %
Total 100-2400 School Administration	9,733.84	57,185.00	-47,451.16	17.02 %
100-2500 Business Services				
6136 - Business Office Salary	13,121.05	61,182.00	-48,060.95	21.45 %
6542 Financial Consultant	4,316.00	18,100.00	-13,784.00	23.85 %
6810 Dues And Fees	1,040.58	3,000.00	-1,959.42	34.69 %
6864 Property Taxes		650.00	-650.00	
Total 100-2500 Business Services	18,477.63	82,932.00	-64,454.37	22.28 %
100-2600 Maint & Operations				
6143 Salary-Custodial	0.00	9,000.00	-9,000.00	0.00 %
6335 Security Services	54.00	780.00	-726.00	6.92 %
6411 Water/Sewage	1,323.49	4,500.00	-3,176.51	29.41 %
6421 Disposal Services	537.30	1,500.00	-962.70	35.82 %
6435 Repair and Maint Building	5,150.31	16,000.00	-10,849.69	32.19 %
6441 Renting Land and Buildings	22,265.42	125,235.00	-102,969.58	17.78 %
6442 Rental of Equipment	1,593.27	6,000.00	-4,406.73	26.55 %
6520 P/C Insurance		8,000.00	-8,000.00	
6610 Supplies-Operation & Maint	1,617.29	6,500.00	-4,882.71	24.88 %
6615 F & E under \$500	187.91		187.91	
6622 Electricity	2,976.84	7,500.00	-4,523.16	39.69 %
6623 Bottled/Natural Gas	161.34	3,000.00	-2,838.66	5.38 %
Total 100-2600 Maint & Operations	35,867.17	188,015.00	-152,147.83	19.08 %
200-1000 Special Ed Instruction				
6122 Salary Special Ed Teacher	5,254.80	29,653.00	-24,398.20	17.72 %
6124 Wages Special Ed Aides	4,520.62	21,705.00	-17,184.38	20.83 %
6610 Special Ed Supplies		700.00	-700.00	
Total 200-1000 Special Ed Instruction	9,775.42	52,058.00	-42,282.58	18.78 %
200-2100 Spec Ed Student Serv				
6327 Counselors/Therapists	5,347.22	17,000.00	-11,652.78	31.45 %
6329 Misc Purchase Services	4,150.00	4,000.00	150.00	103.75 %
Total 200-2100 Spec Ed Student Serv	9,497.22	21,000.00	-11,502.78	45.22 %
550-1000 K-3 Reading Program				
6154 K-3 Reading Assistant		10,000.00	-10,000.00	
Total 550-1000 K-3 Reading Program		10,000.00	-10,000.00	
6200 Payroll Expenses				
6210 Health insurance	29,275.36	121,000.00	-91,724.64	24.19 %
6221 FICA	6,626.16	39,282.00	-32,655.84	16.87 %
6222 Medicare	1,549.67	9,187.00	-7,637.33	16.87 %
6231 Retirement	2,025.55	16,800.00	-14,774.45	12.06 %

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: Budget 2023-2024 M & O

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6250 Unemployment	1,307.48	5,500.00	-4,192.52	23.77 %
6260 Workers Comp Ins		4,000.00	-4,000.00	
Total 6200 Payroll Expenses	40,784.22	195,769.00	-154,984.78	20.83 %
Total Expenses	\$220,568.73	\$1,153,631.00	\$ -933,062.27	19.12 %
NET OPERATING INCOME	\$97,681.83	\$30,821.00	\$66,860.83	316.93 %
NET INCOME	\$97,681.83	\$30,821.00	\$66,860.83	316.93 %

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 Title 1

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants		39,353.96	-39,353.96	
Total Income	\$0.00	\$39,353.96	\$ -39,353.96	0.00%
GROSS PROFIT	\$0.00	\$39,353.96	\$ -39,353.96	0.00 %
Expenses				
100-1000 Instructional Services				
6124 Wages - Teacher Assistants	4,991.04	20,532.75	-15,541.71	24.31 %
Total 100-1000 Instructional Services	4,991.04	20,532.75	-15,541.71	24.31 %
100-2100 Student Services				
6610 Student Services Supplies		100.00	-100.00	
Total 100-2100 Student Services		100.00	-100.00	
100-2200 Support Services				
6131 Salary - Grant Coordinator	2,816.40	8,597.93	-5,781.53	32.76 %
Total 100-2200 Support Services	2,816.40	8,597.93	-5,781.53	32.76 %
100-2400 School Administration				
6329 Miscellaneous Purchase Ser		5,500.00	-5,500.00	
Total 100-2400 School Administration		5,500.00	-5,500.00	
6200 Payroll Expenses				
6210 Health insurance	25.00	1,521.28	-1,496.28	1.64 %
6221 FICA	471.44	1,806.00	-1,334.56	26.10 %
6222 Medicare	110.27	422.00	-311.73	26.13 %
6231 Retirement		874.00	-874.00	
Total 6200 Payroll Expenses	606.71	4,623.28	-4,016.57	13.12 %
Total Expenses	\$8,414.15	\$39,353.96	\$ -30,939.81	21.38 %
NET OPERATING INCOME	\$ -8,414.15	\$0.00	\$ -8,414.15	0.00%
NET INCOME	\$ -8,414.15	\$0.00	\$ -8,414.15	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 IDEA

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants		15,642.90	-15,642.90	
Total Income	\$0.00	\$15,642.90	\$ -15,642.90	0.00%
GROSS PROFIT	\$0.00	\$15,642.90	\$ -15,642.90	0.00 %
Expenses				
200-1000 Special Ed Instruction				
6122 Salary Special Ed Teacher	1,779.84	12,713.25	-10,933.41	14.00 %
Total 200-1000 Special Ed Instruction	1,779.84	12,713.25	-10,933.41	14.00 %
200-2100 Spec Ed Student Serv				
6327 Counselors/Therapists		1,658.32	-1,658.32	
Total 200-2100 Spec Ed Student Serv		1,658.32	-1,658.32	
6200 Payroll Expenses				
6221 FICA	110.36	788.00	-677.64	14.01 %
6222 Medicare	25.81	184.00	-158.19	14.03 %
6231 Retirement		299.33	-299.33	
Total 6200 Payroll Expenses	136.17	1,271.33	-1,135.16	10.71 %
Total Expenses	\$1,916.01	\$15,642.90	\$ -13,726.89	12.25 %
NET OPERATING INCOME	\$ -1,916.01	\$0.00	\$ -1,916.01	0.00%
NET INCOME	\$ -1,916.01	\$0.00	\$ -1,916.01	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 AWARE

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants		1,022.00	-1,022.00	
Total Income	\$0.00	\$1,022.00	\$ -1,022.00	0.00%
GROSS PROFIT	\$0.00	\$1,022.00	\$ -1,022.00	0.00 %
Expenses				
100-2200 Support Services				
6329 Miscellaneous Purchase Ser	1,019.90	1,022.00	-2.10	99.79 %
Total 100-2200 Support Services	1,019.90	1,022.00	-2.10	99.79 %
Total Expenses	\$1,019.90	\$1,022.00	\$ -2.10	99.79 %
NET OPERATING INCOME	\$ -1,019.90	\$0.00	\$ -1,019.90	0.00%
NET INCOME	\$ -1,019.90	\$0.00	\$ -1,019.90	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: FY24 School Safety

July - September, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
3200 State Grants		47,790.00	-47,790.00	
Total Income	\$0.00	\$47,790.00	\$ -47,790.00	0.00%
GROSS PROFIT	\$0.00	\$47,790.00	\$ -47,790.00	0.00 %
Expenses				
100-2100 Student Services				
6329 Misc Purchase Services	6,239.25	47,790.00	-41,550.75	13.06 %
Total 100-2100 Student Services	6,239.25	47,790.00	-41,550.75	13.06 %
Total Expenses	\$6,239.25	\$47,790.00	\$ -41,550.75	13.06 %
NET OPERATING INCOME	\$ -6,239.25	\$0.00	\$ -6,239.25	0.00%
NET INCOME	\$ -6,239.25	\$0.00	\$ -6,239.25	0.00%

La Tierra Community School

Profit and Loss by Class

July - September, 2023

	1010 CLASSROOM SITE FUND	1020 INSTRUCTIONAL IMPR FUND	1348 ESSER III	1355 ARPA GRANT	TOTAL
Income					
3200 State Grants	20,674.94				\$20,674.94
Total Income	\$20,674.94	\$0.00	\$0.00	\$0.00	\$20,674.94
GROSS PROFIT	\$20,674.94	\$0.00	\$0.00	\$0.00	\$20,674.94
Expenses					
100-1000 Instructional Services					\$0.00
6120 Salary - Teachers	8,774.66		8,163.13		\$16,937.79
6610 Instructional Supplies		35.00			\$35.00
6643 Instructional Aids				26,846.68	\$26,846.68
6653 Instructional Software				8,103.75	\$8,103.75
Total 100-1000 Instructional Services	8,774.66	35.00	8,163.13	34,950.43	\$51,923.22
6200 Payroll Expenses					\$0.00
6210 Health Insurance			40.00		\$40.00
6221 FICA	544.03		497.25		\$1,041.28
6222 Medicare	127.23		116.28		\$243.51
6250 Unemployment	32.79				\$32.79
Total 6200 Payroll Expenses	704.05		653.53		\$1,357.58
Total Expenses	\$9,478.71	\$35.00	\$8,816.66	\$34,950.43	\$53,280.80
NET OPERATING INCOME	\$11,196.23	\$ -35.00	\$ -8,816.66	\$ -34,950.43	\$ -32,605.86
NET INCOME	\$11,196.23	\$ -35.00	\$ -8,816.66	\$ -34,950.43	\$ -32,605.86

La Tierra Community School

Profit and Loss by Class

July - September, 2023

	1395 RURAL SCHOOLS	1530 GIFTS AND DONATIONS	1531 TAX CREDIT	1532 KINDER EXTENDED DAY	TOTAL
Income					
1790 Tax Credit			800.00		\$800.00
1990 Miscellaneous Revenues		2,000.00		1,120.00	\$3,120.00
Total Income	\$0.00	\$2,000.00	\$800.00	\$1,120.00	\$3,920.00
GROSS PROFIT	\$0.00	\$2,000.00	\$800.00	\$1,120.00	\$3,920.00
Expenses					
100-1000 Instructional Services					
6120 Salary - Teachers	375.00				\$375.00
Total 100-1000 Instructional Services	375.00				\$375.00
100-2100 Student Services					
6610 Student Services Supplies			400.55		\$400.55
Total 100-2100 Student Services			400.55		\$400.55
100-2400 School Administration					
6610 Supplies-School Admin		9.06			\$9.06
Total 100-2400 School Administration		9.06			\$9.06
Total Expenses	\$375.00	\$9.06	\$400.55	\$0.00	\$784.61
NET OPERATING INCOME	\$ -375.00	\$1,990.94	\$399.45	\$1,120.00	\$3,135.39
NET INCOME	\$ -375.00	\$1,990.94	\$399.45	\$1,120.00	\$3,135.39

La Tierra Community School

Profit and Loss by Class

July - September, 2023

	1534 FUNDRAISING	1540 - LUNCH PROGRAM GRANT	1590 AFTERCARE	1595 ACTIVITY FEES	TOTAL
Income					
1510 Interest	1,895.03				\$1,895.03
1990 Miscellaneous Revenues	3,401.24		435.00	4,991.00	\$8,827.24
Total Income	\$5,296.27	\$0.00	\$435.00	\$4,991.00	\$10,722.27
GROSS PROFIT	\$5,296.27	\$0.00	\$435.00	\$4,991.00	\$10,722.27
Expenses					
100-1000 Instructional Services					\$0.00
6124 Wages - Teacher Assistants			554.56		\$554.56
Total 100-1000 Instructional Services			554.56		\$554.56
100-2100 Student Services					\$0.00
6610 Student Services Supplies	802.33	414.20			\$1,216.53
6810 Dues and Fees				5.00	\$5.00
Total 100-2100 Student Services	802.33	414.20		5.00	\$1,221.53
100-2400 School Administration					\$0.00
6610 Supplies-School Admin	411.35	49.70			\$461.05
Total 100-2400 School Administration	411.35	49.70			\$461.05
6200 Payroll Expenses					\$0.00
6221 FICA			34.38		\$34.38
6222 Medicare			8.04		\$8.04
Total 6200 Payroll Expenses			42.42		\$42.42
Total Expenses	\$1,213.68	\$463.90	\$596.98	\$5.00	\$2,279.56
NET OPERATING INCOME	\$4,082.59	\$ -463.90	\$ -161.98	\$4,986.00	\$8,442.71
NET INCOME	\$4,082.59	\$ -463.90	\$ -161.98	\$4,986.00	\$8,442.71