

La Tierra Community School
Cash Balances
October 2023

		Cash Balance 6/30/2023	Income as of 10/31/2023	Expenses as of 10/31/2023	Cash Balance 10/31/2023
1000	State Funding	427,767.40	434,353.71	323,089.80	539,031.31
1010	Classroom Site Fund	78,644.31	34,186.71	14,087.28	98,743.74
1020	Instructional Impr Fund	10,582.40		35.00	10,547.40
1110	Title 1	-	6,462.67	12,318.05	(5,855.38)
1140	Title 2	-			-
1160	Title 4	-			-
1220	IDEA Basic	-	1,916.01	2,874.02	(958.01)
1346	ESSER III	-	8,816.66	8,816.66	-
1355	ARPA Govenor's Grant	-		34,904.16	(34,904.16)
1360	AWARE Grant	-	1,019.90	1,019.90	-
1395	Rural Schools	-		375.00	(375.00)
1470	School Safety Grant	-	6,239.25	11,914.58	(5,675.33)
1530	Donations	4,002.46	2,000.00	82.56	5,919.90
1531	Tax Credit	17,781.06	1,200.00	400.55	18,580.51
1532	Kinder Extended Day	1,844.37	1,280.00		3,124.37
1534	Fundraising	1,215.04	9,786.70	3,181.05	7,820.69
1538	Stem Grant	22.86			22.86
1540	Lunch Program Grant	4,466.54		463.90	4,002.64
1590	Aftercare	1,693.23	545.00	895.47	1,342.76
1595	Community Connection	1,120.62	5,299.00	512.00	5,907.62
	Total	549,140.29	513,105.61	414,969.98	647,275.92

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

	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	647,275.92	654,043.21	660,810.50	667,577.79	674,345.08	681,112.37	687,879.66	694,646.95	
Revenues													
State Funding	93,303.65	93,303.65	129,603.26	116,103.15	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	105,400.00	1,275,513.71
301 Funds	-	20,674.94	-	19,751.02	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	120,425.96
Interest Income	677.79	640.44	576.80	496.53									2,391.56
Improvement Fund		-											-
Tax Credits		800.00		400.00									1,200.00
Activity Fees	-	4,460.00	531.00	308.00									5,299.00
Donations		192.00	2,000.00										2,192.00
Fundraising	-	128.00	3,081.24	3,993.90									7,203.14
Aftercare	-	170.00	265.00	110.00									545.00
Kinder Extended Day	-	720.00	400.00	160.00									1,280.00
Other													-
Classroom Supplies	-	1,920.00	120.00										2,040.00
Grants				18,215.24	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	138,215.24
Loan from Bank													-
Total Income	93,981.44	123,009.03	136,577.30	159,537.84	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	130,400.00	1,556,305.61
Total Available	643,121.73	727,596.94	753,687.19	767,742.89	777,675.92	784,443.21	791,210.50	797,977.79	804,745.08	811,512.37	818,279.66	825,046.95	
Expenses													
Salaries	6,688.30	64,751.01	65,009.56	67,059.06	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00	150,000.00	822,507.93
Benefits	8,887.10	14,912.65	19,127.35	17,374.16	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	25,000.00	225,301.26
Supplies	4,201.06	11,294.96	31,581.91	4,100.97	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	91,178.90
Purchase Services	17,784.66	7,857.18	18,043.13	20,222.89	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	223,907.86
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	577.18	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,675.90
Capital Expenditures		-											-
Total expenses	38,533.82	110,487.05	145,482.14	120,466.97	123,632.71	123,632.71	123,632.71	123,632.71	123,632.71	123,632.71	123,632.71	211,632.71	1,492,031.66
Ending Cash Balance	604,587.91	617,109.89	608,205.05	647,275.92	654,043.21	660,810.50	667,577.79	674,345.08	681,112.37	687,879.66	694,646.95	613,414.24	613,414.24
Days Liquidity	148	151	149	158	160	162	163	165	167	168	170	150	

LA TIERRA COMMUNITY SCHOOL, INC.

Balance Sheet As of October 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
0103 OneAZ Checking 1701	409,905.63
0104 OneAZ Saving 3100	5.00
0105 OneAz Savings 3401	242,982.62
0107 OneAZ Revolving 0634	1,000.00
Total Bank Accounts	\$653,893.25
Other Current Assets	
Refundable Deposit	2,000.00
Total Other Current Assets	\$2,000.00
Total Current Assets	\$655,893.25
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	\$682,973.42
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$7,158.45
Other Current Liabilities	
Payroll Liabilities	-756.12
Prepaid Fees	215.00
Total Other Current Liabilities	\$ -541.12
Total Current Liabilities	\$6,617.33
Total Liabilities	\$6,617.33
Equity	
0330 Retained Earnings	576,612.69
Temp. Restricted Net Assets	1,607.77
Net Income	98,135.63
Total Equity	\$676,356.09
TOTAL LIABILITIES AND EQUITY	\$682,973.42

LA TIERRA COMMUNITY SCHOOL, INC.

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

July - October, 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	432,313.71	1,179,452.00	-747,138.29	36.65 %
Total Income	\$434,353.71	\$1,184,452.00	\$ -750,098.29	36.67 %
GROSS PROFIT	\$434,353.71	\$1,184,452.00	\$ -750,098.29	36.67 %
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	96,414.69	387,518.00	-291,103.31	24.88 %
6124 Wages - Teacher Assistants	14,763.13	20,324.00	-5,560.87	72.64 %
6129 Wages - Substitutes	375.00	7,000.00	-6,625.00	5.36 %
6329 Misc Purchase Services	787.50	1,500.00	-712.50	52.50 %
6610 Instructional Supplies	2,889.59	9,000.00	-6,110.41	32.11 %
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	
6653 Instructional Software	696.53		696.53	
Total 100-1000 Instructional Services	116,401.48	430,342.00	-313,940.52	27.05 %
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	11,828.95	47,530.00	-35,701.05	24.89 %
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	12,526.53	55,530.00	-43,003.47	22.56 %
100-2300 Administration				
6329 Miscellaneous Purchase Ser	106.00	1,500.00	-1,394.00	7.07 %
6333 Legal Services		5,000.00	-5,000.00	
6350 Audit Services	1,000.00	11,300.00	-10,300.00	8.85 %
6540 Advertising Admin	836.00	5,000.00	-4,164.00	16.72 %
6810 Dues and Fees Gen Admin	690.00	5,000.00	-4,310.00	13.80 %
Total 100-2300 Administration	2,632.00	27,800.00	-25,168.00	9.47 %
100-2400 School Administration				
6135 Wages - School Secretary	10,051.72	31,045.00	-20,993.28	32.38 %
6329 Miscellaneous Purchase Ser	814.70	10,000.00	-9,185.30	8.15 %
6531 Telephone	781.41	2,340.00	-1,558.59	33.39 %
6533 Other Comm (Postage)		300.00	-300.00	

LA TIERRA COMMUNITY SCHOOL, INC.

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

July - October, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6535 Internet Services	505.00	2,000.00	-1,495.00	25.25 %
6580 Travel-School Admin		500.00	-500.00	
6610 Supplies-School Admin	1,273.63	6,500.00	-5,226.37	19.59 %
6615 F & E under \$500		500.00	-500.00	
6810 Dues and Fees-School Admin	498.06	4,000.00	-3,501.94	12.45 %
Total 100-2400 School Administration	13,924.52	57,185.00	-43,260.48	24.35 %
100-2500 Business Services				
6136 - Business Office Salary	18,369.47	61,182.00	-42,812.53	30.02 %
6542 Financial Consultant	5,778.00	18,100.00	-12,322.00	31.92 %
6810 Dues And Fees	1,366.08	3,000.00	-1,633.92	45.54 %
6864 Property Taxes	116.76	650.00	-533.24	17.96 %
Total 100-2500 Business Services	25,630.31	82,932.00	-57,301.69	30.91 %
100-2600 Maint & Operations				
6143 Salary-Custodial	568.00	9,000.00	-8,432.00	6.31 %
6335 Security Services	54.00	780.00	-726.00	6.92 %
6411 Water/Sewage	1,876.99	4,500.00	-2,623.01	41.71 %
6421 Disposal Services	676.40	1,500.00	-823.60	45.09 %
6435 Repair and Maint Building	7,480.31	16,000.00	-8,519.69	46.75 %
6441 Renting Land and Buildings	33,398.13	125,235.00	-91,836.87	26.67 %
6442 Rental of Equipment	2,177.85	6,000.00	-3,822.15	36.30 %
6520 P/C Insurance	947.00	8,000.00	-7,053.00	11.84 %
6610 Supplies-Operation & Maint	1,722.43	6,500.00	-4,777.57	26.50 %
6615 F & E under \$500	187.91		187.91	
6622 Electricity	3,839.39	7,500.00	-3,660.61	51.19 %
6623 Bottled/Natural Gas	216.58	3,000.00	-2,783.42	7.22 %
Total 100-2600 Maint & Operations	53,144.99	188,015.00	-134,870.01	28.27 %
200-1000 Special Ed Instruction				
6122 Salary Special Ed Teacher	7,882.20	29,653.00	-21,770.80	26.58 %
6124 Wages Special Ed Aides	6,729.78	21,705.00	-14,975.22	31.01 %
6610 Special Ed Supplies	85.86	700.00	-614.14	12.27 %
Total 200-1000 Special Ed Instruction	14,697.84	52,058.00	-37,360.16	28.23 %
200-2100 Spec Ed Student Serv				
6327 Counselors/Therapists	10,842.22	17,000.00	-6,157.78	63.78 %
6329 Misc Purchase Services	4,350.00	4,000.00	350.00	108.75 %
Total 200-2100 Spec Ed Student Serv	15,192.22	21,000.00	-5,807.78	72.34 %
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	40,305.07	121,000.00	-80,694.93	33.31 %
6221 FICA	10,090.96	39,282.00	-29,191.04	25.69 %
6222 Medicare	2,359.97	9,187.00	-6,827.03	25.69 %

LA TIERRA COMMUNITY SCHOOL, INC.

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

July - October, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6231 Retirement	3,015.11	16,800.00	-13,784.89	17.95 %
6250 Unemployment	1,688.66	5,500.00	-3,811.34	30.70 %
6260 Workers Comp Ins		4,000.00	-4,000.00	
Total 6200 Payroll Expenses	57,459.77	195,769.00	-138,309.23	29.35 %
Total Expenses	\$323,089.80	\$1,153,631.00	\$ -830,541.20	28.01 %
NET OPERATING INCOME	\$111,263.91	\$30,821.00	\$80,442.91	361.00 %
NET INCOME	\$111,263.91	\$30,821.00	\$80,442.91	361.00 %

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 Title 1

July - October, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants	6,462.67	39,353.96	-32,891.29	16.42 %
Total Income	\$6,462.67	\$39,353.96	\$ -32,891.29	16.42 %
GROSS PROFIT	\$6,462.67	\$39,353.96	\$ -32,891.29	16.42 %
Expenses				
100-1000 Instructional Services				
6124 Wages - Teacher Assistants	7,486.56	20,532.75	-13,046.19	36.46 %
Total 100-1000 Instructional Services	7,486.56	20,532.75	-13,046.19	36.46 %
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	3,942.96	8,597.93	-4,654.97	45.86 %
Total 100-2200 Support Services	3,942.96	8,597.93	-4,654.97	45.86 %
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	35.00	1,521.28	-1,486.28	2.30 %
6221 FICA	691.74	1,806.00	-1,114.26	38.30 %
6222 Medicare	161.79	422.00	-260.21	38.34 %
6231 Retirement		874.00	-874.00	
Total 6200 Payroll Expenses	888.53	4,623.28	-3,734.75	19.22 %
Total Expenses	\$12,318.05	\$39,353.96	\$ -27,035.91	31.30 %
NET OPERATING INCOME	\$ -5,855.38	\$0.00	\$ -5,855.38	0.00%
NET INCOME	\$ -5,855.38	\$0.00	\$ -5,855.38	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 IDEA

July - October, 2023

			TOTAL	
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants	1,916.01	15,642.90	-13,726.89	12.25 %
Total Income	\$1,916.01	\$15,642.90	\$ -13,726.89	12.25 %
GROSS PROFIT	\$1,916.01	\$15,642.90	\$ -13,726.89	12.25 %
Expenses				
200-1000 Special Ed Instruction				
6122 Salary Special Ed Teacher	2,669.76	12,713.25	-10,043.49	21.00 %
Total 200-1000 Special Ed Instruction	2,669.76	12,713.25	-10,043.49	21.00 %
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	165.54	788.00	-622.46	21.01 %
6222 Medicare	38.72	184.00	-145.28	21.04 %
6231 Retirement		299.33	-299.33	
Total 6200 Payroll Expenses	204.26	1,271.33	-1,067.07	16.07 %
Total Expenses	\$2,874.02	\$15,642.90	\$ -12,768.88	18.37 %
NET OPERATING INCOME	\$ -958.01	\$0.00	\$ -958.01	0.00%
NET INCOME	\$ -958.01	\$0.00	\$ -958.01	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: - FY24 AWARE

July - October, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4500 Federal Grants	1,019.90	1,022.00	-2.10	99.79 %
Total Income	\$1,019.90	\$1,022.00	\$ -2.10	99.79 %
GROSS PROFIT	\$1,019.90	\$1,022.00	\$ -2.10	99.79 %
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	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

LA TIERRA COMMUNITY SCHOOL, INC.

Budget vs. Actuals: FY24 School Safety

July - October, 2023

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
3200 State Grants	6,239.25	47,790.00	-41,550.75	13.06 %
Total Income	\$6,239.25	\$47,790.00	\$ -41,550.75	13.06 %
GROSS PROFIT	\$6,239.25	\$47,790.00	\$ -41,550.75	13.06 %
Expenses				
100-2100 Student Services				
6329 Misc Purchase Services	11,914.58	47,790.00	-35,875.42	24.93 %
Total 100-2100 Student Services	11,914.58	47,790.00	-35,875.42	24.93 %
Total Expenses	\$11,914.58	\$47,790.00	\$ -35,875.42	24.93 %
NET OPERATING INCOME	\$ -5,675.33	\$0.00	\$ -5,675.33	0.00%
NET INCOME	\$ -5,675.33	\$0.00	\$ -5,675.33	0.00%

La Tierra Community School

Profit and Loss by Class

July - October, 2023

	1010 CLASSROOM SITE FUND	1020 INSTRUCTIONAL IMPR FUND	1346 ESSER III	TOTAL
Income				
3200 State Grants	34,186.71			\$34,186.71
4500 Federal Grants			8,816.66	\$8,816.66
Total Income	\$34,186.71	\$0.00	\$8,816.66	\$43,003.37
GROSS PROFIT	\$34,186.71	\$0.00	\$8,816.66	\$43,003.37
Expenses				
100-1000 Instructional Services				\$0.00
6120 Salary - Teachers	13,055.74		8,163.13	\$21,218.87
6610 Instructional Supplies		35.00		\$35.00
Total 100-1000 Instructional Services	13,055.74	35.00	8,163.13	\$21,253.87
6200 Payroll Expenses				\$0.00
6210 Health insurance			40.00	\$40.00
6221 FICA	809.45		497.25	\$1,306.70
6222 Medicare	189.30		116.28	\$305.58
6250 Unemployment	32.79			\$32.79
Total 6200 Payroll Expenses	1,031.54		653.53	\$1,685.07
Total Expenses	\$14,087.28	\$35.00	\$8,816.66	\$22,938.94
NET OPERATING INCOME	\$20,099.43	\$-35.00	\$0.00	\$20,064.43
NET INCOME	\$20,099.43	\$-35.00	\$0.00	\$20,064.43

La Tierra Community School

Profit and Loss by Class

July - October, 2023

	1355 ARPA GRANT	1395 RURAL SCHOOLS	1470 SCHOOL SAFETY PROGRAM	1530 GIFTS AND DONATIONS	TOTAL
Income					
1990 Miscellaneous Revenues				2,000.00	\$2,000.00
3200 State Grants			6,239.25		\$6,239.25
Total Income	\$0.00	\$0.00	\$6,239.25	\$2,000.00	\$8,239.25
GROSS PROFIT	\$0.00	\$0.00	\$6,239.25	\$2,000.00	\$8,239.25
Expenses					
100-1000 Instructional Services					\$0.00
6120 Salary - Teachers		375.00			\$375.00
6653 Instructional Software	34,904.16				\$34,904.16
Total 100-1000 Instructional Services	34,904.16	375.00			\$35,279.16
100-2100 Student Services					\$0.00
6329 Misc Purchase Services			11,914.58		\$11,914.58
Total 100-2100 Student Services			11,914.58		\$11,914.58
100-2300 Administration					\$0.00
6540 Advertising Admin				73.50	\$73.50
Total 100-2300 Administration				73.50	\$73.50
100-2400 School Administration					\$0.00
6610 Supplies-School Admin				9.06	\$9.06
Total 100-2400 School Administration				9.06	\$9.06
Total Expenses	\$34,904.16	\$375.00	\$11,914.58	\$82.56	\$47,276.30
NET OPERATING INCOME	\$ -34,904.16	\$ -375.00	\$ -5,675.33	\$1,917.44	\$ -39,037.05
NET INCOME	\$ -34,904.16	\$ -375.00	\$ -5,675.33	\$1,917.44	\$ -39,037.05

La Tierra Community School

Profit and Loss by Class

July - October, 2023

	1531 TAX CREDIT	1532 KINDER EXTENDED DAY	1534 FUNDRAISING	1535 AFTERSCHOOL CLUBS	TOTAL
Income					
1510 Interest			2,391.56		\$2,391.56
1790 Tax Credit	1,200.00				\$1,200.00
1990 Miscellaneous Revenues		1,280.00	6,500.14	895.00	\$8,675.14
Total Income	\$1,200.00	\$1,280.00	\$8,891.70	\$895.00	\$12,266.70
GROSS PROFIT	\$1,200.00	\$1,280.00	\$8,891.70	\$895.00	\$12,266.70
Expenses					
100-2100 Student Services					\$0.00
6810 Student Services Supplies	400.55		1,457.92		\$1,858.47
Total 100-2100 Student Services	400.55		1,457.92		\$1,858.47
100-2400 School Administration					\$0.00
6610 Supplies-School Admin			1,723.13		\$1,723.13
Total 100-2400 School Administration			1,723.13		\$1,723.13
Total Expenses	\$400.55	\$0.00	\$3,181.05	\$0.00	\$3,581.60
NET OPERATING INCOME	\$799.45	\$1,280.00	\$5,710.65	\$895.00	\$8,685.10
NET INCOME	\$799.45	\$1,280.00	\$5,710.65	\$895.00	\$8,685.10

