

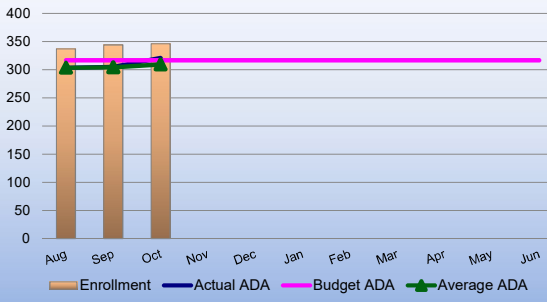


# BERT CORONA CHARTER SCHOOL - Financial Dashboard (October 2021)

## 1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●  
 Net Income / (Loss) ● Year-End Cash ●

## 2 ADA & Enrollment



## KEY POINTS

ADA through Month 3 is 309.35 or 90.4% with ending enrollment of 346 students. Future months enrollment is forecasted at 330 students with ADA of 94%.

Net Income is forecasted to be \$235K, \$227K better than budgeted.

Revenue is projected to be higher than budgeted by \$679K primarily due to PPP Revenue.

Expense is projected to be higher than budget by \$451K.

- Salaries \$168K
- Nutrition Expense \$268K
- Vendor Repairs \$100K

Cash on hand at June 30, 2021 is forecasted to be \$3M which represents 39% of total expenses.

## 3 Average Daily Attendance Analysis

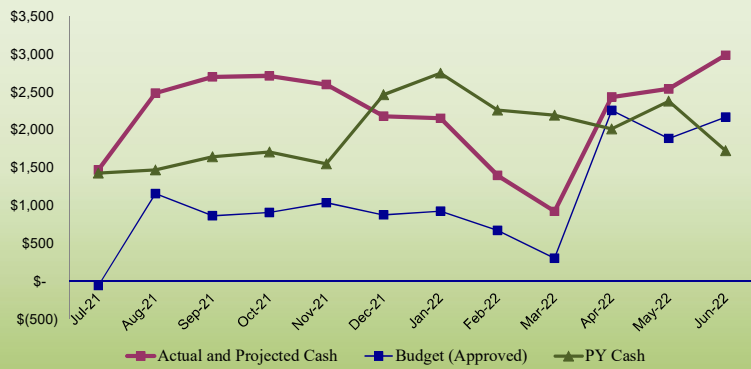
Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	346	330	330	0	330	371
ADA %	90.4%	94.0%	96.0%	-2.0%	95.0%	96.0%
Average ADA	309.35	313.95	316.80	(2.85)	313.49	356.16

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	84.8%	84.8%	0.0%	88.8%
3-Year Average %	84.9%	84.9%	0.0%	83.5%
District UPP C. Grant Cap	85.1%	85.2%	0.1%	85.2%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 10/31/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	3,587,950	3,502,671	85,279	3,583,144	4,805	884,396	941,454	(57,058)	3,693,874	3,683,607
Federal Revenue	2,879,353	3,039,984	(160,632)	2,794,971	84,382	140,009	32,369	107,640	2,386,358	1,752,401
State Revenue	624,728	578,073	46,655	619,801	4,927	168	-	168	384,903	376,784
Other Local Revenue	893,952	218,244	675,709	882,493	11,459	699,810	83,422	616,388	283,291	272,418
Grants/Fundraising	31,650	-	31,650	31,650	0	31,650	-	31,650	15,000	36,500
<b>TOTAL REVENUE</b>	<b>8,017,633</b>	<b>7,338,972</b>	<b>678,661</b>	<b>7,912,060</b>	<b>105,573</b>	<b>1,756,033</b>	<b>1,057,244</b>	<b>698,788</b>	<b>6,763,426</b>	<b>6,121,710</b>
Total per ADA	25,538	23,166	2,372	25,202	336				18,990	17,280
w/o Grants/Fundraising	25,437	23,166	2,271	25,101	336				18,948	17,177
Certificated Salaries	1,492,823	1,448,481	(44,343)	1,498,252	5,429	412,101	435,256	23,156	1,399,355	1,248,899
Classified Salaries	781,086	656,994	(124,092)	750,170	(30,916)	222,293	182,166	(40,127)	581,292	964,766
Benefits	698,457	698,283	(175)	686,228	(12,229)	240,966	223,973	(16,993)	608,949	680,531
Student Supplies	711,237	485,400	(225,838)	688,562	(22,676)	180,518	292,639	112,121	478,901	518,477
Operating Expenses	3,997,426	3,932,114	(65,312)	4,063,456	66,030	641,375	1,317,651	676,276	3,423,537	2,787,938
Other	101,141	109,452	8,311	101,156	15	34,432	42,743	8,311	265,986	267,045
<b>TOTAL EXPENSES</b>	<b>7,782,171</b>	<b>7,330,723</b>	<b>(451,448)</b>	<b>7,787,824</b>	<b>5,654</b>	<b>1,731,684</b>	<b>2,494,427</b>	<b>762,743</b>	<b>6,758,019</b>	<b>6,467,657</b>
Total per ADA	24,788	23,140	(1,648)	24,806	(18)				18,975	18,256
<b>NET INCOME / (LOSS)</b>	<b>235,462</b>	<b>8,250</b>	<b>227,213</b>	<b>124,235</b>	<b>111,227</b>	<b>24,348</b>	<b>(1,437,183)</b>	<b>1,453,220</b>	<b>5,408</b>	<b>(345,947)</b>
<b>OPERATING INCOME</b>	<b>336,603</b>	<b>117,701</b>	<b>218,902</b>	<b>225,391</b>	<b>111,212</b>	<b>58,780</b>	<b>(1,394,440)</b>	<b>1,453,220</b>	<b>271,394</b>	<b>(84,586)</b>
<b>EBITDA</b>	<b>336,603</b>	<b>117,701</b>	<b>218,902</b>	<b>225,391</b>	<b>111,212</b>	<b>58,780</b>	<b>(1,394,440)</b>	<b>1,453,220</b>	<b>271,394</b>	<b>(78,902)</b>

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



Year-End Cash Balance		
Projected	Budget	Variance
2,993,759	2,171,756	822,003

## 7 Balance Sheet

Balance Sheet	6/30/2021	9/30/2021	10/31/2021	6/30/2022 FC
<b>Assets</b>				
Cash, Operating	1,729,523	2,705,723	2,717,948	2,993,759
Cash, Restricted	0	0	0	0
Accounts Receivable	2,212,545	704,382	647,351	1,178,968
Due From Others	3,892	6,126	7,086	7,086
Other Assets	70,843	20,806	12,370	127,072
Net Fixed Assets	304,397	278,374	269,966	203,257
<b>Total Assets</b>	<b>4,321,200</b>	<b>3,715,411</b>	<b>3,654,720</b>	<b>4,510,142</b>
<b>Liabilities</b>				
A/P & Payroll	1,194,099	601,353	482,191	1,127,743
Due to Others	38,963	50,594	62,532	61,288
Deferred Revenue	293,503	291,014	291,014	291,014
Total Debt	0	0	0	0
<b>Total Liabilities</b>	<b>1,526,565</b>	<b>942,960</b>	<b>835,737</b>	<b>1,480,045</b>
<b>Equity</b>				
Beginning Fund Bal.	2,789,227	2,794,635	2,794,635	2,794,635
Net Income/(Loss)	5,408	(22,184)	24,348	235,462
Total Equity	2,794,635	2,772,451	2,818,983	3,030,097
<b>Total Liabilities &amp; Equity</b>	<b>4,321,200</b>	<b>3,715,411</b>	<b>3,654,720</b>	<b>4,510,142</b>
Days Cash on Hand	97	128	129	142
Cash Reserve %	26.6%	35.2%	35.4%	39.0%

**BERT CORONA CHARTER SCHOOL**  
**Financial Analysis**  
**October 2021**

**Net Income**

Bert Corona Charter School is projected to achieve a net income of \$236K in FY21-22 compared to \$8K in the board approved budget. Reasons for this positive \$227K variance are explained below in the Income Statement section of this analysis.

**Balance Sheet**

As of October 31, 2021, the school's cash balance was \$2.72M. By June 30, 2022, the school's cash balance is projected to be \$2.99M, which represents a 39% reserve.

As of October 31, 2021, the Accounts Receivable balance was \$647K, down from \$704K in the previous month, due to the receipt of revenue earned in FY20-21.

As of October 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$482K, compared to \$601K in the prior month.

As of October 31, 2021, BCCS had a debt balance of \$K compared to \$K in the prior month.

**Income Statement**

*Revenue*

Total revenue for FY21-22 is projected to be \$8.02M, which is \$679K or 9.2% over budgeted revenue of \$7.34M.

**Child Nutrition Federal Revenue** – is projected to be above budget by \$324K due to higher participation rates for the Nutrition Program. This higher revenue is offset by higher nutrition costs

**Other Federal Revenue** - is projected to be under budget by \$485K due to moving ESSER II and III funds into the future years.

**Other Local Revenue** - is projected to be over budget by \$623K due to forgiveness of PPP Loan.

*Expenses*

Total expenses for FY21-22 are projected to be \$7.78M, which is \$451K or 6.2% over budgeted expenditures of \$7.33M.

**Certificated Salaries** are projected to be higher than budget by \$44K

**Classified Salaries** are projected to be higher than budget by \$124K

**Nutrition Program Food Supplies** are projected to be higher than budget by \$287K due to higher participation rates for the nutrition program

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*

**Vendor Repairs** are projected to be higher than budget by \$100K

**Depreciation Expense** is projected to be higher than budget by \$30K

## ADA

Budgeted average ADA for FY21-22 is 316.80 based on an enrollment of 330 and a 96.0% attendance rate.

The forecast assumes an ADA of 313.95 based on an enrollment of 330 and a 94.0% attendance rate.

In Month 3, ADA was 320.71 with 346 students enrolled at the end of the month and a 92.7% ADA rate.

Average ADA for the year (through Month 3) is 309.35 (a 90.4% ADA rate for the year to date).

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*







**BERT CORONA CHARTER SCHOOL**

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

	# of months remaining in FY														FORECAST	Budget Variance		
	12	11	10	9	8	7	6	5	4	3	2	1	Jul-21	Jun-22				Better / (Worse)
	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL										Accrual	Jul-21 - Jun-22		
	Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual				
Operating Income																336,603		
EBITDA																336,603		
Beginning Cash Balance	1,044,616	1,729,523	1,473,792	2,490,355	2,705,723	2,717,948	2,604,164	2,184,397	2,157,263	1,401,990	925,228	2,438,784	2,545,023	2,993,759	1,729,523	684,907		
Cash Flow from Operating Activities																		
Net Income	8,250	(214,505)	484,924	(292,603)	46,532	(122,208)	(448,661)	(89,939)	(317,642)	(485,185)	1,505,133	(473,100)	(522,348)	1,165,063	235,462	227,213		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	2,486,368	636,592	457,209	414,362	57,031	-	21,716	54,382	-	-	-	571,253	-	(1,178,968)	2,212,545	(273,823)	89,450	
Current Year Accounts Receivable	(1,268,418)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,178,968)	(1,178,968)	-	
Change in Due from	-	55	(2,290)	-	(960)	-	-	-	-	-	-	-	-	-	(3,195)	(3,195)	-	
Change in Accounts Payable	(42,711)	(704,752)	35,002	84,335	(117,590)	-	-	-	(446,054)	-	-	-	1,077,701	13,905	(57,453)	(14,742)	-	
Change in Due to	(6,823)	13,255	(633)	(992)	11,939	-	(1,244)	-	-	-	-	-	-	-	22,325	29,149	-	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	-	(12,806)	1,635	3,840	(1,572)	-	-	-	-	-	-	-	-	-	(8,903)	(8,903)	-	
Change in Prepaid Expenditures	(145,126)	17,263	34,757	(1,983)	8,436	-	-	-	-	-	-	-	(114,702)	-	(56,229)	88,897	-	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	-	-	(2,489)	-	-	-	-	-	-	-	-	-	-	-	(2,489)	(2,489)	-	
Depreciation Expense	109,452	9,167	8,448	8,408	8,408	8,423	8,423	8,423	8,423	8,423	8,423	8,085	8,085	-	101,141	(8,311)	-	
Cash Flow from Investing Activities																		
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,185,606	1,473,792	2,490,355	2,705,723	2,717,948	2,604,164	2,184,397	2,157,263	1,401,990	925,228	2,438,784	2,545,023	2,993,759	2,993,759	2,993,759	808,153		

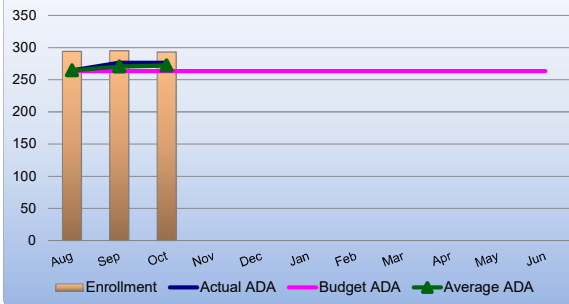


# MONSEÑOR OSCAR ROMERO CHARTER SCHOOL - Financial Dashboard (October 2021)

## 1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●  
 Net Income / (Loss) ● Year-End Cash ●

## 2 ADA & Enrollment



## KEY POINTS

ADA through Month 3 is 272.22 or 92.6% with ending enrollment of 293 students. Future months enrollment is forecasted at 273 students with ADA of 95%.

Operating Income is forecasted to be \$715K, \$679K better than budgeted.

Revenue is projected to be higher than budgeted by \$816K primarily due to PPP Revenue.

Expense is projected to be higher than budget by \$139K.

Cash on hand at June 30, 2021 is forecasted to be \$3.6M which represents 76.1% of total expenses.

## 3 Average Daily Attendance Analysis

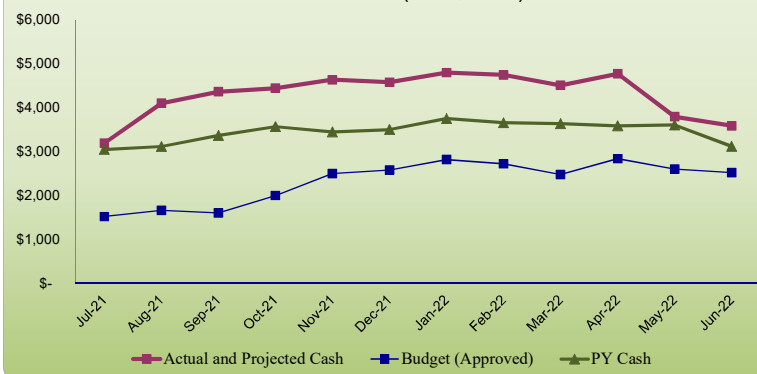
Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	293	273	273	0	273	353
ADA %	92.6%	95.0%	96.5%	-1.5%	97.2%	97.0%
Average ADA	272.22	266.79	263.45	3.34	265.30	345.07

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	93.4%	93.4%	0.0%	94.7%
3-Year Average %	94.7%	94.7%	0.0%	95.5%
District UPP C. Grant Cap	85.1%	85.2%	0.1%	85.2%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 10/31/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	3,096,035	2,953,744	142,292	3,077,988	18,047	881,151	922,373	(41,222)	3,728,522	3,696,024
Federal Revenue	959,341	952,585	6,756	873,992	85,350	127,805	31,361	96,444	724,116	497,807
State Revenue	522,436	510,992	11,444	515,951	6,484	11,075	-	11,075	238,219	207,888
Other Local Revenue	818,008	196,491	621,517	814,448	3,559	662,908	80,824	582,084	240,624	287,391
Grants/Fundraising	34,150	-	34,150	34,150	0	34,150	-	34,150	7,402	13,453
<b>TOTAL REVENUE</b>	<b>5,429,970</b>	<b>4,613,811</b>	<b>816,159</b>	<b>5,316,530</b>	<b>113,440</b>	<b>1,717,089</b>	<b>1,034,558</b>	<b>682,531</b>	<b>4,938,883</b>	<b>4,702,564</b>
<i>Total per ADA</i>	20,353	17,513	2,840	19,928	425				14,313	13,628
<i>w/o Grants/Fundraising</i>	20,225	17,513	2,712	19,800	425				14,291	13,589
Certificated Salaries	1,438,127	1,428,371	(9,756)	1,434,453	(3,674)	422,579	413,416	(9,163)	1,286,989	1,217,447
Classified Salaries	505,375	478,390	(26,985)	486,633	(18,742)	171,029	144,044	(26,985)	470,594	526,357
Benefits	608,193	575,950	(32,243)	603,898	(4,295)	210,643	182,272	(28,371)	526,661	564,446
Student Supplies	582,492	500,606	(81,886)	519,943	(62,548)	168,497	227,879	59,382	496,892	419,672
Operating Expenses	1,426,188	1,439,683	13,495	1,482,027	55,839	410,338	485,801	75,463	1,378,155	1,512,858
Other	974,242	972,994	(1,248)	974,359	117	323,661	325,157	1,496	972,513	888,494
<b>TOTAL EXPENSES</b>	<b>5,534,618</b>	<b>5,395,994</b>	<b>(138,623)</b>	<b>5,501,314</b>	<b>(33,304)</b>	<b>1,706,747</b>	<b>1,778,569</b>	<b>71,821</b>	<b>5,131,804</b>	<b>5,129,275</b>
<i>Total per ADA</i>	20,745	20,482	(263)	20,620	125				14,872	14,864
<b>NET INCOME / (LOSS)</b>	<b>(104,647)</b>	<b>(782,183)</b>	<b>677,536</b>	<b>(184,784)</b>	<b>80,136</b>	<b>10,342</b>	<b>(744,010)</b>	<b>752,856</b>	<b>(192,920)</b>	<b>(426,711)</b>
<b>OPERATING INCOME</b>	<b>714,918</b>	<b>36,135</b>	<b>678,784</b>	<b>634,899</b>	<b>80,020</b>	<b>283,825</b>	<b>(470,839)</b>	<b>754,664</b>	<b>626,451</b>	<b>392,763</b>
<b>EBITDA</b>	<b>869,595</b>	<b>190,811</b>	<b>678,784</b>	<b>789,575</b>	<b>80,020</b>	<b>334,003</b>	<b>(418,854)</b>	<b>752,856</b>	<b>779,592</b>	<b>461,783</b>

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



Year-End Cash Balance		
Projected	Budget	Variance
3,586,544	2,520,383	1,066,161

## 7 Balance Sheet

Balance Sheet	6/30/2021	9/30/2021	10/31/2021	6/30/2022 FC
<b>Assets</b>				
Cash, Operating	3,116,608	4,362,552	4,443,245	3,586,544
Cash, Restricted	0	0	0	0
Accounts Receivable	1,097,287	88,688	65,804	498,875
Due From Others	111,237	237	237	237
Other Assets	62,066	17,795	3,496	115,029
Net Fixed Assets	27,474,708	27,284,014	27,215,611	26,669,528
<b>Total Assets</b>	<b>31,861,906</b>	<b>31,753,287</b>	<b>31,728,393</b>	<b>30,870,214</b>
<b>Liabilities</b>				
A/P & Payroll	925,173	906,290	803,037	208,999
Due to Others	323,014	329,455	329,985	344,389
Deferred Revenue	423,558	423,558	423,558	423,558
Total Debt	7,527,088	7,525,289	7,498,398	7,334,842
<b>Total Liabilities</b>	<b>9,198,833</b>	<b>9,184,593</b>	<b>9,054,978</b>	<b>8,311,788</b>
<b>Equity</b>				
Beginning Fund Bal.	22,855,993	22,663,073	22,663,073	22,663,073
Net Income/(Loss)	(192,920)	(94,379)	10,342	(104,647)
Total Equity	22,663,073	22,568,693	22,673,415	22,558,426
<b>Total Liabilities &amp; Equity</b>	<b>31,861,906</b>	<b>31,753,286</b>	<b>31,728,393</b>	<b>30,870,213</b>
Days Cash on Hand	264	340	344	278
Cash Reserve %	72.3%	93.2%	94.2%	76.1%

## MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

### Financial Analysis

### October 2021

#### Net Income

Monsenor Oscar Romero Charter School is projected to achieve a net income of -\$105K in FY21-22 compared to -\$782K in the board approved budget. Reasons for this positive \$678K variance are explained below in the Income Statement section of this analysis.

#### Balance Sheet

As of October 31, 2021, the school's cash balance was \$4.44M. By June 30, 2022, the school's cash balance is projected to be \$3.59M, which represents a 76% reserve.

As of October 31, 2021, the Accounts Receivable balance was \$66K, down from \$89K in the previous month, due to the receipt of revenue earned in FY20-21.

As of October 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$803K, compared to \$906K in the prior month.

As of October 31, 2021, MORCS had a debt balance of \$7.50M compared to \$7.53M in the prior month. An additional \$164K will be paid this fiscal year.

#### Income Statement

##### *Revenue*

Total revenue for FY21-22 is projected to be \$5.43M, which is \$816K or 17.7% over budgeted revenue of \$4.61M.

**Child Nutrition Federal Revenue** – is projected to be above budget by \$174K due to higher participation rates for the Nutrition Program. This offset revenue is offset by higher nutrition costs

**Other Federal Revenue** - is projected to be under budget by \$169K due to moving ESSER II and III funds into the future years.

**Other Local Revenue** - is projected to be over budget by \$599K due to forgiveness of PPP Loan.

##### *Expenses*

Total expenses for FY21-22 are projected to be \$5.53M, which is \$139K or 2.6% over budgeted expenditures of \$5.40M.

**Nutrition Program Food Supplies** are projected to be higher than budget by \$105K due to higher participation rates for the nutrition program

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*

## ADA

Budgeted average ADA for FY21-22 is 263.45 based on an enrollment of 273 and a 96.5% attendance rate.

The forecast assumes an ADA of 266.79 based on an enrollment of 273 and a 95.0% attendance rate.

In Month 3, ADA was 276.18 with 293 students enrolled at the end of the month and a 94.3% ADA rate.

Average ADA for the year (through Month 3) is 272.22 (a 92.6% ADA rate for the year to date).

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.*

**MONSEÑOR OSCAR ROMERO CHARTER SCHOOL**

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

	2021-22 Budget	# of months remaining in FY												Accrual	FORECAST			Budget Variance	
		12	11	10	9	8	7	6	5	4	3	2	1		Jul-21	Jun-22	Better / (Worse)	% Better / (Worse)	
		State Schedule: District Schedule:	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-1	P-1 P-1	P-1 P-1	P-1 P-1		Jul-21	Jun-22	Better / (Worse)	% Better / (Worse)	
4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag		0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%					
1 - District Apportionment Schedule, Paid on Time		6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0					
# of School Days in Month		0	16	21	18	16	13	14	18	22	15	21	8			182			
Enrollment	273														273		-	0%	
Unduplicated Pupil Percentage	93%														93%		-	0%	
ADA	263.45														266.79		3		
<b>Income</b>																			
<b>8011-8098 - Local Control Funding Formula Sources</b>																			
8011 Local Control Funding Formula	1,695,037	-	108,948	108,948	196,106	192,541	192,541	192,541	192,541	98,486	98,486	98,486	98,486	75,919	1,654,031		(41,005)	-2%	
8012 Education Protection Account	509,052	-	-	-	203,997	-	-	213,247	-	-	84,118	-	-	158,123	659,485		150,433	30%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8096 In Lieu of Property Taxes	749,655	60,727	121,455	80,970	-	80,970	80,970	80,970	95,711	47,856	47,856	47,856	47,856	(10,676)	782,519		32,864	4%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>2,953,744</b>	<b>60,727</b>	<b>230,403</b>	<b>189,918</b>	<b>400,103</b>	<b>273,511</b>	<b>273,511</b>	<b>486,758</b>	<b>288,253</b>	<b>146,342</b>	<b>230,460</b>	<b>146,342</b>	<b>146,342</b>	<b>223,366</b>	<b>3,096,035</b>		142,292	5%	
<b>8100-8299 - Federal Revenue</b>																			
8181 Special Education - Federal (IDEA)	70,420	5,534	11,068	7,379	-	7,379	7,379	7,379	8,723	4,361	4,361	4,361	4,361	(973)	71,313		893	1%	
8221 Child Nutrition - Federal	179,728	-	-	-	-	30,409	38,742	35,362	31,433	25,540	27,504	35,362	43,221	86,441	354,015		174,288	97%	
8223 CACFP Supper	-	-	-	-	-	1	-	1	1	0	0	1	1	1	6		6	100%	
8291 Title I	156,000	-	-	-	37,173	-	-	39,000	-	-	39,000	-	-	40,827	156,000		-		
8292 Title II	17,693	-	-	-	-	-	-	4,415	-	-	4,415	-	-	8,831	17,661		(32)	0%	
8294 Title III	12,355	-	-	-	-	-	-	3,089	-	-	3,089	-	-	6,178	12,355		-		
8295 Title IV, SSAE	11,237	-	-	-	2,224	-	-	2,883	-	-	2,883	-	-	3,542	11,531		294	3%	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8299 All Other Federal Revenue	505,152	5,699	-	-	58,728	-	-	-	-	-	252,345	-	-	19,688	336,460		(168,692)	-33%	
<b>Total 8100-8299 - Other Federal Income</b>	<b>952,585</b>	<b>11,233</b>	<b>11,068</b>	<b>7,379</b>	<b>98,125</b>	<b>37,789</b>	<b>46,121</b>	<b>92,129</b>	<b>40,156</b>	<b>29,901</b>	<b>333,598</b>	<b>39,724</b>	<b>47,583</b>	<b>164,535</b>	<b>959,341</b>		6,756	1%	
<b>8300-8599 - Other State Revenue</b>																			
8520 Child Nutrition - State	14,398	-	-	-	204	2,162	2,781	2,504	2,225	1,808	1,947	2,504	3,060	6,120	25,314		10,917	76%	
8550 Mandate Block Grant	5,939	-	-	-	-	-	5,939	-	-	-	-	-	-	-	5,939		-		
8561 State Lottery - Non Prop 20	39,518	-	-	-	-	-	-	10,844	-	-	10,844	-	-	21,687	43,374		3,857	10%	
8562 State Lottery - Prop 20	12,909	-	-	-	-	-	-	-	-	-	-	-	-	17,297	17,297		4,387	34%	
8560 Lottery Revenue	52,427	-	-	-	-	-	-	10,844	-	-	10,844	-	-	38,984	60,671		8,244	16%	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8591 SB740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8593 After School Education & Safety	100,293	-	-	-	10,872	76,934	-	-	-	-	29,590	-	-	964	118,360		18,067	18%	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8599 State Revenue - Other	337,936	-	-	-	-	202,899	-	-	-	-	78,038	-	-	31,215	312,152		(25,784)	-8%	
<b>Total 8300-8599 - Other State Income</b>	<b>510,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,075</b>	<b>281,994</b>	<b>8,720</b>	<b>13,347</b>	<b>2,225</b>	<b>1,808</b>	<b>120,419</b>	<b>2,504</b>	<b>3,060</b>	<b>77,283</b>	<b>522,436</b>		11,444	2%	
<b>8600-8799 - Other Local Revenue</b>																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8660 Interest & Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
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	-	28,650	5,500	-	-	-	-	-	-	-	-	-	-	-	34,150		34,150	100%	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8695 Contributions & Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		



MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

Main budget and forecast table with columns for months (Jul-21 to Jun-22), Accrual, Forecast, and Budget Variance. Includes categories like 4390 Other Supplies, 5211 Travel & Conferences, and Total 5000 - Operating Services.

Summary row: NET INCOME (782,183), (248,449), 437,653, (283,583), 104,722, 141,712, (142,908), 155,020, (106,270), (288,732), 213,175, (270,233), (264,228), 447,475, (104,647), 677,536, -87%

**MONSEÑOR OSCAR ROMERO CHARTER SCHOOL**

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

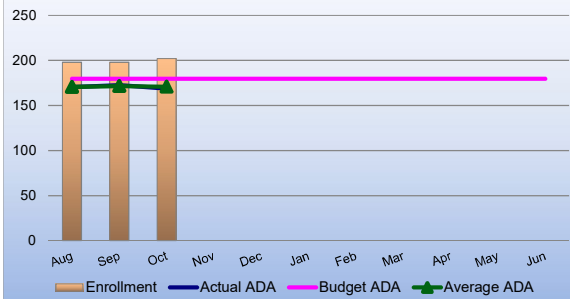
	# of months remaining in FY														FORECAST	Budget Variance		
	12	11	10	9	8	7	6	5	4	3	2	1	Jul-21 - Jun-22	Better / (Worse)				% Better / (Worse)
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
State Schedule:	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
District Schedule:	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1						
2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL														
Budget	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)		
<b>Operating Income</b>														<b>714,918</b>				
<b>EBITDA</b>														<b>869,595</b>				
<b>Beginning Cash Balance</b>	1,824,715	3,116,608	3,191,397	4,101,213	4,362,552	4,443,245	4,637,254	4,579,487	4,797,603	4,743,530	4,506,969	4,772,288	3,795,180	3,586,544	3,116,608	1,291,893		
<b>Cash Flow from Operating Activities</b>																		
Net Income	(782,183)	(248,449)	437,653	(283,583)	104,722	141,712	(142,908)	155,020	(106,270)	(288,732)	213,175	(270,233)	(264,228)	447,475	(104,647)	677,536		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Accounts Receivable	1,233,607	369,108	195,680	443,811	22,884	-	32,890	10,872	-	-	-	-	-	-	1,075,245	(158,362)		
Current Year Accounts Receivable	(593,784)	-	-	-	-	-	-	-	-	-	-	-	-	(476,833)	(476,833)	116,952		
Change in Due from	-	-	111,000	-	-	-	-	-	-	-	-	-	-	-	111,000	111,000		
Change in Accounts Payable	(14,475)	(113,978)	68,911	34,089	(100,547)	-	-	-	-	-	(758,991)	150,000	14,953	(705,563)	(691,088)			
Change in Due to	(3,974)	5,397	1,044	-	530	-	-	-	-	-	-	-	-	14,404	21,375	25,349		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(17,933)	8,069	1,959	(2,706)	-	-	-	-	-	-	-	-	-	(10,611)	(10,611)		
Change in Prepaid Expenditures	(80,466)	12,206	33,427	(1,362)	14,299	-	-	-	-	-	-	(111,533)	-	-	(52,963)	27,502		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	818,318	68,439	68,456	68,184	68,404	68,277	68,258	68,258	68,258	68,258	68,258	68,258	68,258	819,566	1,248			
<b>Cash Flow from Investing Activities</b>																		
Capital Expenditures	-	-	(14,425)	38	-	-	-	-	-	-	-	-	-	-	(14,386)	(14,386)		
<b>Cash Flow from Financing Activities</b>																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	(192,246)	-	-	(1,799)	(26,892)	(15,980)	(16,007)	(16,034)	(16,060)	(16,087)	(16,114)	(16,141)	(51,133)	(192,246)	-			
<b>Ending Cash Balance</b>	<b>2,209,513</b>	<b>3,191,397</b>	<b>4,101,213</b>	<b>4,362,552</b>	<b>4,443,245</b>	<b>4,637,254</b>	<b>4,579,487</b>	<b>4,797,603</b>	<b>4,743,530</b>	<b>4,506,969</b>	<b>4,772,288</b>	<b>3,795,180</b>	<b>3,586,544</b>	<b>3,586,544</b>	1,377,031			

# Bert Corona Charter High School - Financial Dashboard (October 2021)

## 1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●  
 Net Income / (Loss) ● Year-End Cash ●

## 2 ADA & Enrollment



## KEY POINTS

ADA through Month 3 is 170.75 or 85.7% with ending enrollment of 202 students. Future months enrollment is forecasted at 198 students with ADA of 90%.

Net Income is forecasted to be \$14K, \$13K better than budgeted.

Revenue is projected to be higher than budgeted by \$205K primarily due to PPP revenue.

Expense is projected to be higher than budget by \$193K.

- Salaries \$124K
- SPED Services \$75K
- Substitute Services \$22K

Cash on hand at June 30, 2021 is forecasted to be \$451K which represents 12.9% of total expenses.

## 3 Average Daily Attendance Analysis

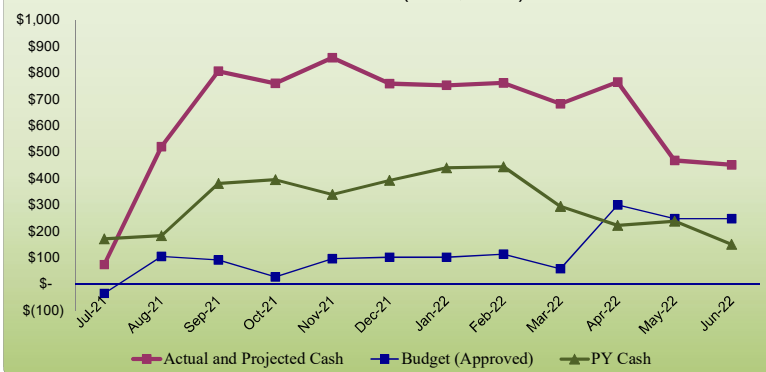
Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	202	198	190	8	190	195
ADA %	85.7%	88.0%	94.5%	-6.5%	93.4%	95.0%
Average ADA	170.75	175.35	179.55	(4.20)	177.45	181.14

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	85.8%	85.9%	0.1%	93.2%
3-Year Average %	90.9%	90.9%	0.0%	88.6%
District UPP C. Grant Cap	85.1%	85.2%	0.1%	85.2%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 10/31/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	2,477,931	2,454,620	23,311	2,507,771	(29,840)	515,515	549,997	(34,482)	2,306,709	2,298,837
Federal Revenue	308,976	488,658	(179,681)	314,637	(5,661)	65,063	16,462	48,601	464,271	206,451
State Revenue	282,226	279,591	2,635	283,469	(1,243)	-	-	0	77,458	55,571
Other Local Revenue	479,656	143,692	335,964	471,471	8,185	359,395	42,428	316,968	147,038	134,674
Grants/Fundraising	22,898	-	22,898	22,423	475	22,898	-	22,898	0	13,202
<b>TOTAL REVENUE</b>	<b>3,571,687</b>	<b>3,366,560</b>	<b>205,127</b>	<b>3,599,771</b>	<b>(28,084)</b>	<b>962,871</b>	<b>608,887</b>	<b>353,984</b>	<b>2,995,476</b>	<b>2,708,735</b>
Total per ADA	20,369	18,750	1,619	20,529	(160)				16,537	14,954
w/o Grants/Fundraising	20,238	18,750	1,488	20,401	(163)				16,537	14,881
Certificated Salaries	1,212,677	1,161,739	(50,938)	1,215,222	2,546	318,515	325,392	6,876	927,459	905,595
Classified Salaries	480,186	406,291	(73,896)	455,761	(24,426)	147,474	127,203	(20,271)	400,268	303,496
Benefits	577,620	556,972	(20,648)	560,233	(17,387)	196,449	175,139	(21,310)	446,740	390,733
Student Supplies	174,741	174,949	208	181,183	6,442	75,121	77,902	2,781	193,179	190,042
Operating Expenses	1,067,187	1,019,935	(47,252)	1,100,537	33,349	279,638	343,875	64,237	863,538	872,236
Other	44,816	44,938	122	44,460	(356)	15,164	15,607	444	50,635	62,760
<b>TOTAL EXPENSES</b>	<b>3,557,228</b>	<b>3,364,824</b>	<b>(192,403)</b>	<b>3,557,396</b>	<b>168</b>	<b>1,032,362</b>	<b>1,065,119</b>	<b>32,757</b>	<b>2,881,818</b>	<b>2,724,863</b>
Total per ADA	20,286	18,740	(1,546)	20,287	(1)				15,909	15,043
<b>NET INCOME / (LOSS)</b>	<b>14,459</b>	<b>1,736</b>	<b>12,724</b>	<b>42,375</b>	<b>(27,916)</b>	<b>(69,491)</b>	<b>(456,232)</b>	<b>386,297</b>	<b>113,657</b>	<b>(16,128)</b>
<b>OPERATING INCOME</b>	<b>59,276</b>	<b>46,674</b>	<b>12,602</b>	<b>86,835</b>	<b>(27,560)</b>	<b>(54,327)</b>	<b>(440,624)</b>	<b>386,297</b>	<b>164,293</b>	<b>46,513</b>
<b>EBITDA</b>	<b>59,276</b>	<b>46,674</b>	<b>12,602</b>	<b>86,835</b>	<b>(27,560)</b>	<b>(54,327)</b>	<b>(440,624)</b>	<b>386,297</b>	<b>164,293</b>	<b>46,632</b>

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



Year-End Cash Balance		
Projected	Budget	Variance
451,359	247,531	203,828

## 7 Balance Sheet

Balance Sheet	6/30/2021	9/30/2021	10/31/2021	6/30/2022 FC
<b>Assets</b>				
Cash, Operating	150,118	805,431	759,401	451,359
Cash, Restricted	0	0	0	0
Accounts Receivable	704,341	23,273	11,771	315,915
Due From Others	20	20	20	20
Other Assets	42,538	12,229	4,118	71,892
Net Fixed Assets	129,744	120,696	116,992	87,340
<b>Total Assets</b>	<b>1,026,761</b>	<b>961,649</b>	<b>892,302</b>	<b>926,527</b>
<b>Liabilities</b>				
A/P & Payroll	241,082	328,225	286,948	226,746
Due to Others	111,125	1	1	10,478
Deferred Revenue	164,431	164,431	164,431	164,431
Total Debt	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>516,638</b>	<b>492,657</b>	<b>451,380</b>	<b>401,654</b>
<b>Equity</b>				
Beginning Fund Bal.	396,466	510,123	510,123	510,123
Net Income/(Loss)	113,657	(41,421)	(69,491)	14,459
Total Equity	510,123	468,702	440,633	524,583
<b>Total Liabilities &amp; Equity</b>	<b>1,026,761</b>	<b>961,359</b>	<b>892,012</b>	<b>926,237</b>
Days Cash on Hand	19	84	79	47
Cash Reserve %	5.3%	22.9%	21.6%	12.9%



## Bert Corona Charter High School Financial Analysis October 2021

### Net Income

Bert Corona Charter High School is projected to achieve a net income of \$15K in FY21-22 compared to \$2K in the board approved budget. Reasons for this positive \$13K variance are explained below in the Income Statement section of this analysis.

### Balance Sheet

As of October 31, 2021, the school's cash balance was \$759K. By June 30, 2022, the school's cash balance is projected to be \$451K, which represents a 13% reserve.

As of October 31, 2021, the Accounts Receivable balance was \$12K, down from \$23K in the previous month, due to the receipt of revenue earned in FY20-21.

As of October 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$287K, compared to \$328K in the prior month.

As of October 31, 2021, BCHS had zero debt.

### Income Statement

#### *Revenue*

Total revenue for FY21-22 is projected to be \$3.57M, which is \$205K or 6.1% over budgeted revenue of \$3.37M.

**Other Federal Revenue** - is projected to be under budget by \$178K due to moving ESSER II and III funds into the future years.

#### *Expenses*

Total expenses for FY21-22 are projected to be \$3.56M, which is \$192K or 5.7% over budgeted expenditures of \$3.36M.

**Certificated Salaries** are projected to be higher than budget by \$51K

**Classified Salaries** are projected to be above budget by \$74K

**Advertisement** costs are projected to be above budget by \$14K

**Contracted Substitute Services** are projected to be above budget by \$22K

**Special Education Services** are projected to be above budget by \$75K

### ADA

Budgeted average ADA for FY21-22 is 179.55 based on an enrollment of 190 and a 94.5% attendance rate.

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$12,000 and 10%.*

The forecast assumes an ADA of 175.35 based on an enrollment of 198 and a 88.0% attendance rate.

In Month 3, ADA was 168.88 with 202 students enrolled at the end of the month and a 83.6% ADA rate.

Average ADA for the year (through Month 3) is 170.75 (a 85.7% ADA rate for the year to date).

*This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$12,000 and 10%.*

Bert Corona Charter High School

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

	2021-22 Budget	# of months remaining in FY														FORECAST Jul-21 - Jun-22	Budget Variance	
		12	11	10	9	8	7	6	5	4	3	2	1	Better / (Worse)	% Better / (Worse)			
		ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22				Accrual	
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1					
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1					
2 - State Apportionment Schedule, No Deferrals, Paid on a Lag		0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%				
1 - District Apportionment Schedule, Paid on Time		6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0				
# of School Days in Month		0	16	21	18	16	13	14	18	22	15	21	8			182		
Enrollment	190															198	8	4%
Unduplicated Pupil Percentage	86%															86%	0	0%
ADA	179.55															175.35	(4)	
<b>Income</b>																		
<b>8011-8098 - Local Control Funding Formula Sources</b>																		
8011 Local Control Funding Formula	1,907,795	-	96,926	96,926	174,468	179,300	179,300	179,300	179,300	161,808	161,808	161,808	161,808	195,792		1,928,544	20,749	1%
8012 Education Protection Account	35,910	-	-	-	9,057	-	-	9,057	-	-	7,725	-	-	9,231		35,070	(840)	-2%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8096 In Lieu of Property Taxes	510,915	31,878	63,756	42,504	-	42,504	42,504	42,504	79,868	39,934	39,934	39,934	39,934	9,063		514,317	3,402	1%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>2,454,620</b>	<b>31,878</b>	<b>160,682</b>	<b>139,430</b>	<b>183,525</b>	<b>221,804</b>	<b>221,804</b>	<b>230,861</b>	<b>259,168</b>	<b>201,742</b>	<b>209,467</b>	<b>201,742</b>	<b>201,742</b>	<b>214,087</b>		<b>2,477,931</b>	<b>23,311</b>	<b>1%</b>
<b>8100-8299 - Federal Revenue</b>																		
8181 Special Education - Federal (IDEA)	47,994	2,905	5,810	3,874	-	3,873	3,873	3,873	7,279	3,639	3,639	3,639	3,639	826		46,871	(1,123)	-2%
8221 Child Nutrition - Federal	78,048	-	-	-	-	8,522	6,404	7,261	6,455	5,244	5,648	7,261	8,875	17,750		73,421	(4,627)	-6%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8291 Title I	73,817	-	-	-	18,216	-	-	20,023	-	-	20,023	-	-	21,831		80,093	6,276	9%
8292 Title II	10,914	-	-	-	-	-	-	2,280	-	-	2,280	-	-	4,559		9,118	(1,796)	-16%
8294 Title III	4,347	-	-	-	-	-	-	1,087	-	-	1,087	-	-	2,174		4,347	-	-
8295 Title IV, SSAE	10,000	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500		10,000	-	-
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8299 All Other Federal Revenue	263,538	8,898	-	-	22,860	-	-	-	-	-	-	-	-	(10,477)		85,126	(178,412)	-68%
<b>Total 8100-8299 - Other Federal Income</b>	<b>488,658</b>	<b>11,803</b>	<b>5,810</b>	<b>3,874</b>	<b>43,576</b>	<b>12,396</b>	<b>10,277</b>	<b>37,024</b>	<b>13,733</b>	<b>8,884</b>	<b>99,021</b>	<b>10,901</b>	<b>12,514</b>	<b>39,163</b>		<b>308,976</b>	<b>(179,681)</b>	<b>-37%</b>
<b>8300-8599 - Other State Revenue</b>																		
8520 Child Nutrition - State	6,520	-	-	-	-	621	426	509	452	368	396	509	622	1,244		5,147	(1,373)	-21%
8550 Mandate Block Grant	8,666	-	-	-	-	-	8,666	-	-	-	-	-	-	-		8,666	-	-
8561 State Lottery - Non Prop 20	26,933	-	-	-	-	-	-	7,170	-	-	7,170	-	-	14,340		28,680	1,747	6%
8562 State Lottery - Prop 20	8,798	-	-	-	-	-	-	-	-	-	-	-	-	11,437		11,437	2,639	30%
8560 Lottery Revenue	35,730	-	-	-	-	-	-	7,170	-	-	7,170	-	-	25,777		40,117	4,386	12%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8591 SB740	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8599 State Revenue - Other	228,675	-	-	-	-	148,393	-	-	-	-	57,074	-	-	22,830		228,297	(378)	0%
<b>Total 8300-8599 - Other State Income</b>	<b>279,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>149,014</b>	<b>9,092</b>	<b>7,679</b>	<b>452</b>	<b>368</b>	<b>64,640</b>	<b>509</b>	<b>622</b>	<b>49,851</b>		<b>282,226</b>	<b>2,635</b>	<b>1%</b>
<b>8600-8799 - Other Local Revenue</b>																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8660 Interest & Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
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	-	14,500	-	-	-	-	-	-	-	-	-	-	-	-		14,500	14,500	100%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
8695 Contributions & Events	-	-	-	1,968	475	-	-	-	-	-	-	-	-	-		2,443	2,443	100%
8696 Other Fundraising	-	2,580	3,375	-	-	-	-	-	-	-	-	-	-	-		5,955	5,955	100%





Bert Corona Charter High School

2021-22 Cash Flow Forecast

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Actuals as of 10/31/2021

	# of months remaining in FY														FORECAST	Budget Variance		
	12	11	10	9	8	7	6	5	4	3	2	1	Jul-21 - Jun-22	Better / (Worse)				% Better / (Worse)
	State Schedule: P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
District Schedule: P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1	Accrual					
2021-22 Budget	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	FORECAST Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)		
Operating Income														59,276				
EBITDA														59,276				
Beginning Cash Balance	155,362	150,408	74,055	519,562	805,431	759,401	856,766	758,889	752,092	761,331	682,322	764,666	467,702	451,359	150,408	(4,954)		
Cash Flow from Operating Activities																		
Net Income	1,736	(153,543)	258,329	(146,207)	(28,070)	93,655	(113,358)	(10,506)	5,530	(82,719)	78,635	(75,172)	(114,450)	302,334	14,459	12,724		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prior Year Accounts Receivable	767,253	44,972	261,866	374,232	11,502	-	11,771	-	-	-	-	-	-	-	704,341	(62,911)		
Current Year Accounts Receivable	(373,801)	-	-	-	-	-	-	-	-	-	-	-	-	(315,915)	(315,915)	57,886		
Change in Due from	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Accounts Payable	(4,462)	17,137	16,284	57,918	(39,836)	-	-	-	-	-	-	(225,502)	162,195	3,105	(8,700)	(4,238)		
Change in Due to	(332,087)	-	(111,124)	-	-	-	-	-	-	-	-	-	-	10,477	(100,647)	231,439		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(4,321)	(1,422)	1,547	(1,442)	-	-	-	-	-	-	-	-	-	(5,636)	(5,636)		
Change in Prepaid Expenditures	(11,408)	15,310	17,911	(2,912)	8,112	-	-	-	-	-	-	-	(67,775)	-	(29,355)	(17,947)		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	44,938	4,093	3,664	3,704	3,704	3,709	3,709	3,709	3,709	3,709	3,709	3,709	3,686	44,816	(122)			
Cash Flow from Investing Activities																		
Capital Expenditures	-	-	-	(2,412)	-	-	-	-	-	-	-	-	-	-	(2,412)	(2,412)		
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	247,531	74,055	519,562	805,431	759,401	856,766	758,889	752,092	761,331	682,322	764,666	467,702	451,359	451,359	203,828			

**YPI Charter Schools  
Check Register  
From 10/01/21 to 10/31/21**

Check #	Vendor Name	Date	Description	Amount
10/01/21EP-B	BENECO	10/1/2021	10/21 - HEALTH PREMIUMS	98,709.06
310359	BROOKS TRANSPORTATION INC	10/5/2021	10/4/21 - GIRLS VOLLEYBALL TRANSPORTATION	400.00
310360	UNUM	10/6/2021	10/21 - PREMIUM	935.05
310361	SYNCB/AMAZON	10/6/2021	STUDENTS & OFFICE SUPPLIES	358.52
310362	Sparkletts	10/6/2021	08/21 - WATER BOTTLED SERVICES	111.89
310363	SOCAL OFFICE TECHNOLOGIES, INC	10/6/2021	09/28/21 - 10/27/21 - CONTRACT BASE RATE CHARGE	215.33
310364	RWS CORPORATION	10/6/2021	HAWS TOUCHLESS BOTTLE FILTER	19,463.78
310365	PURE WATER OF LA	10/6/2021	09/21 - WATER COOLER MAINTENANCE	76.65
310366	NOTABLE, INC.	10/6/2021	KAMI SCHOOL PLAN - RENEWAL OF CURRENT LICENSE	3,000.00
310367	MASERGY CLOUD COMMUNICATIONS, INC	10/6/2021	09/21 - COMMUNICATION SERVICE	75.57
310368	LUIS GIRON	10/6/2021	09/21 - LANDSCAPING SERVICES	800.00
310369	LOS ANGELES UNIFIED SCHOOL DISTRICT	10/6/2021	06/22/21 - 07/30/21 - SUMMER OCCUPANCY	2,233.39
310370	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	10/6/2021	08/21 - LEGAL SERVICES	153.76
310371	LA DEPT. OF WATER AND POWER	10/6/2021	08/17/21 - 09/16/21 - UTILITIES	6,957.64
310372	KEVIN MYERS	10/6/2021	STUDENT MATERIALS	2,556.47
310373	KATIE LIECHTI	10/6/2021	AMAZON - THERMAL ENERGY PROJECT MATERIALS	59.36
310374	CURRICULUM ASSOCIATES LLC	10/6/2021	READY COMMON CORE READING INSTRUCTION TEACHER BOOKS	13,505.20
310375	CROSS COUNTRY EDUCATION	10/6/2021	08/21 - SPECIAL ED SERVICES	14,561.31
310376	COBRO CONSULTING	10/6/2021	4TH QUARTER SERVICES - GEAR UP	6,000.00
310377	CLIFTONLARSONALLEN LLP	10/6/2021	06/21 - PROGRESS BILLING FOR AUDIT YEAR ENDED	6,982.50
310378	AT&T MOBILITY	10/6/2021	09/20/21 - 10/19/21 - CELL PHONES	11,612.08
310379	AFLAC WORLDWIDE HEADQUARTERS	10/6/2021	09/21 - PREMIUM	1,921.08
310380	7 LAYER IT SOLUTIONS, INC.	10/6/2021	10/21 - PLATINUM NETWORK DEVICE PACKAGES	1,370.00
P006069	SYNCB/AMAZON	10/8/2021	WHISTLE	12.02
P006070	Sparkletts	10/8/2021	09/21 - WATER SERVICES	91.69
310381	SYNCB/AMAZON	10/10/2021	SUPPLIES	3,813.62
310382	Sparkletts	10/10/2021	09/21 - WATER BOTTLED SERVICES	151.90
310383	LA DEPT. OF WATER AND POWER	10/10/2021	08/28/21-09/28/21- ELECTRIC CHARGES	7,937.36
310384	MASERGY CLOUD COMMUNICATIONS, INC	10/10/2021	09/21 - COMMUNICATION SERVICES	1,755.76
310385	REPUBLIC SERVICES #902	10/10/2021	10/21 - WASTE DISPOSAL SERVICES	1,318.93
310386	Quadient Finance USA, Inc.	10/10/2021	09/17/21 - POSTAGE	200.00
310387	TEACHERS ON RESERVE	10/10/2021	09/13/21-09/17/21 - SUBSTITUTE SERVICES	4,020.08
310388	AT&T	10/10/2021	08/16/21 - 09/15/21 - Fax 213 351-1305	520.90
310389	Esmeralda Reynaga	10/10/2021	09/01/21 - 09/15/21 - CLEANING SERVICES	1,650.00
310390	MCCALLA COMPANY	10/10/2021	THERMOMETER BATTERY	28.43
310391	PRN NURSING CONSULTANTS	10/10/2021	09/09/21 - SPECIAL ED SERVICES	225.00
310392	FRONTIER	10/10/2021	09/13/21 - 10/12/21 - FAX	241.56
310393	RICOH USA Inc.	10/10/2021	10/13/21-11/12/21 - COPIER LEASE	2,599.33
310394	CROSS COUNTRY EDUCATION	10/10/2021	09/07/21 - 09/10/21 - SPECIAL ED SERVICES	10,475.58
310395	BUR-CAL TERMITE & PEST CONTROL INC.	10/10/2021	08/25/21 - GENERAL PEST CONTROL (MOSQUITO)	385.00
310396	KELLY PAPER	10/10/2021	OFFICE SUPPLIES	769.88
310397	ITSAVVY LLC	10/10/2021	VOID - \$1,118.25 - ADOBE CREATIVE CLOUD FOR TEAMSTEAM LICENSIN	0.00
310398	Cynthia Castillo	10/10/2021	08/14/21 - PROFESSIONAL DEVELOPMENT- RESTORATIVE JUSTICE	300.00
310399	CURRICULUM ASSOCIATES LLC	10/10/2021	1 YEAR I-READY CLASSROOM MATH STUDENT WORKTEXT WITH DIGITAL A	12,649.66
310400	Think Together	10/10/2021	INSTALLMENT #3 COMPREHENSIVE MANAGEMENT OF ASES	27,196.25
310401	PLANCONNECT	10/10/2021	09/21 - QUARTERLY DUES	100.00
310402	Ventura County Office of Education/Business	10/10/2021	CREDENTIAL ADVERTISEMENT SERVICES	5,000.00
310403	STS EDUCATION	10/10/2021	(20) HP CHROMEBOOK	6,164.10
310404	BUR-CAL TERMITE & PEST CONTROL INC.	10/10/2021	09/21 - GENERAL PEST CONTROL	385.00
310405	LARRY SIMONSEN	10/10/2021	CCTC EL WAIVER APPLICATIONS- S. MILLER, K. PENTZ, R. BENAVIDES, S. C	500.00
310406	PRN NURSING CONSULTANTS	10/10/2021	09/03/21 - SPECIAL ED SERVICES	225.00
310407	INFINITE CAMPUS, INC.	10/10/2021	08/21 - IMPLEMENTATION TRAINING-CAMPUS. LEARNING:TEACHER COACH	150.00
310408	HOME DEPOT CREDIT SERVICES	10/10/2021	SUPPLIES FOR SCHOOL GARDEN	177.70
P006305	SYNCB/AMAZON	10/14/2021	3D PRINTER	2,411.62
310409	SYNCB/AMAZON	10/17/2021	SUPPLIES	7,133.06
310410	Eriverto Gonzales	10/17/2021	09/21 - JANITORIAL SERVICES	3,570.00
310411	IMPACT CANINE SOLUTIONS	10/17/2021	09/07/21 - CANINE SERVICE	570.00
310412	CROSS COUNTRY EDUCATION	10/17/2021	09/27/21 - 10/1/21 - SUBSTITUTES	26,149.57
310413	BETTER 4 YOU MEALS, INC.	10/17/2021	9/21- MEALS	44,926.89
310414	EXED	10/17/2021	09/21 - MANAGEMENT CONTRACT FEE	22,117.42
310415	MICHELLE VILLALOBOS	10/17/2021	AMAZON - THERMAL ENERGY EXPERIMENT FOR SCIENCE CLASS	70.40
310416	WAXIE SANITARY SUPPLY	10/17/2021	CUSTODIAL SUPPLIES	787.83
310417	STS EDUCATION	10/17/2021	GOOGLE CHROME MANAGEMENT CONSOLE	105.00
310418	RWS CORPORATION	10/17/2021	HAWS TOUCHLESS FILTER	17,923.80
310419	Esmeralda Reynaga	10/17/2021	9/16-9/30/21- MAINTENANCE SERVICES (11) DAYS	2,475.16
310420	DEPARTMENT OF HOUSING AND COMMUNITY DEVE	10/17/2021	2022- REGISTRATION RENEWAL # 4901263S14142	170.00
310421	PETER HUANG AND LORETTA HUANG	10/17/2021	09/10/21 - 10/08/21 - ELECTRIC CHARGES	634.71
310422	MCCALLA COMPANY	10/17/2021	CUSTODIAL SUPPLIES	328.56
310423	KEVIN MYERS	10/17/2021	LAKESHORE-STUDENT SUPPLIES	2,556.47
310424	MAJOR METROPOLITAN SECURITY	10/21/2021	9/21- FIRE ALARM MONITORING SERVICES	470.00
310425	RICOH USA Inc.	10/21/2021	9/20-10/19/21 - COPIER LEASE	293.41
310426	Quadient Finance USA, Inc.	10/21/2021	9/21- POSTAGE	200.00
310427	HOME DEPOT CREDIT SERVICES	10/21/2021	SCOTCH HEAVY DUTY, HI VISIBLE CHAIN	34.09
310428	Sparkletts	10/21/2021	9/21 -WATER BOTTLED SERVICE	98.91
A001751	SYNCB/AMAZON	10/21/2021	SUPPLIES	9,085.06
A001752	ACHIEVE 3000, INC	10/21/2021	ACHIEVE 3000 AUTOMATIC ROSTER IMPORT ANNUAL 2021-2022	4,490.00

**YPI Charter Schools  
Check Register  
From 10/01/21 to 10/31/21**

Check #	Vendor Name	Date	Description	Amount
P006602	TEACHERS ON RESERVE	10/21/2021	WEEK ENDING 9/24/21- SUBSTITUTE SERVICES	300.79
P006603	The College Board	10/21/2021	AP CB FEE REDUCTION NON-CAPSTONE (20)	1,260.00
P006604	BETTER 4 YOU MEALS, INC.	10/21/2021	9/21 - MEALS	32,183.96
P006605	BROOKS TRANSPORTATION INC	10/21/2021	STUDENTS FIELD TRIP TRANSPORTATION TO VROMANS BOOKSTORE	900.00
P006606	CURRICULUM ASSOCIATES LLC	10/21/2021	I-READY CLASSROOM MATH STUDENT & LICENSE 5-8TH GRADES	28,871.02
P006607	Edgeunity Inc.	10/21/2021	IS Teaching per Semester (18 week) Course	8,125.00
P006608	PURE WATER OF LA	10/21/2021	10/21 WATER COOLER MAINTENANCE	76.65
P006627	Subtle Distinctions LLC	10/21/2021	PROFESSIONAL DEVELOPMENT TRAINING FOR GEAR UP STAFF	12,500.00
310429	CITY OF LOS ANGELES	10/22/2021	2022 FIRE PERMIT RENEWAL	1,670.00
310430	FRONTIER	10/22/2021	10/13-11/12/21- FAX 818 8348075	248.58
A001814	SYNCB/AMAZON	10/22/2021	SUPPLIES	1,010.23
P006765	PRN NURSING CONSULTANTS	10/22/2021	9/20/21- SPECIAL ED SERVICES	225.00
P006766	Think Together	10/22/2021	INSTALLMENT # 4 COMPREHENSIVE MANAGEMENT OF ASES	43,078.89
P006767	CROSS COUNTRY EDUCATION	10/22/2021	10/4-10/8/21- SUBSTITUTE SERVICES	2,064.00
P006768	Esmeralda Reynaga	10/22/2021	10/1-10/15/21- MAINTENANCE SERVICES	1,815.00
310431	FRED SCOTT III	10/25/2021	10/21 - FINAL CHECK	2,415.57
310432	FRED SCOTT III	10/25/2021	10/21 - FINAL CHECK	3,184.37
P006881	PETER HUANG AND LORETTA HUANG	10/26/2021	11/21-RENT	3,500.00
P006882	San Fernando Valley Japanese American Community Ce	10/26/2021	11/21-RENT	9,500.00
P006883	ITSAVVY LLC	10/26/2021	ADOBE CREATIVE CLOUD FOR TEAMSTEAM LICENSING SUBSCRIPTION RE	2,485.00
P006884	SFVJLI	10/26/2021	05/21 - RENT	800.00
P006885	STS EDUCATION	10/26/2021	GOOGLE CHROME MANAGEMENT CONSOLE	35.00
310433	FRED SCOTT III	10/27/2021	10/21 - FINAL CHECK	180.46
310434	ALEJANDRA LOPEZ RAMOS	10/27/2021	10/21 - FINAL CHECK	1,523.44
310436	ALEJANDRA LOPEZ RAMOS	10/27/2021	10/21 - FINAL CHECK	1,080.29
				586,738.60