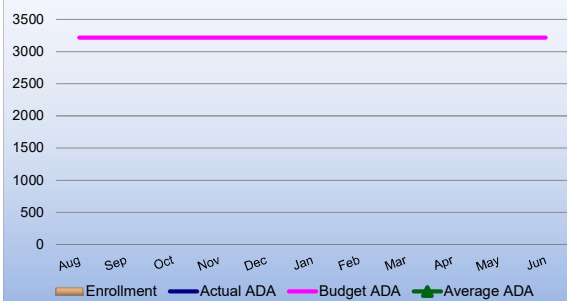


CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (April 2021)

1 Key Performance Indicators

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

2 ADA & Enrollment



KEY POINTS

Due to school closures related to COVID-19, schools are to be funded on FY19-20 ADA. An exception was allowed for new schools and schools that budgeted growing enrollment during FY20-21. For growing schools, ADA can be calculated based on enrollment on Census Day (Oct. 7th) at the state average ADA rate. All of Camino's charters are being forecasted at FY19-20 P2 ADA with the exception of Burlington. As such, an increase of 2.44 ADA is reflected in the forecast for Burlington site.

Camino Nuevo is forecasted to have a net income of \$4.1M, \$1.4M higher than the revised budget.

3 Average Daily Attendance Analysis

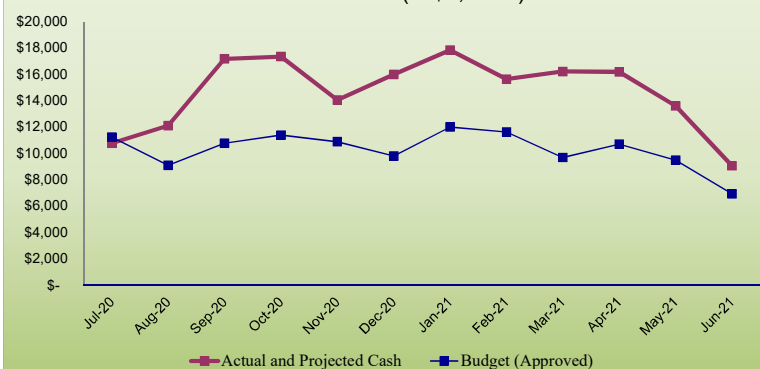
Category	Forecasted P2	Budgeted P2	Better/(Worse)	Prior Month Forecast	Prior Year P2
Enrollment	3,367	3,374	(7)	3,374	3,374
ADA %	95.0%	95.0%	0.0%	95.3%	95.0%
Average ADA	3,218.84	3,216.40	2.44	3,216.40	3,216.40

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	95.3%	94.9%	-0.4%	96.9%
3-Year Average %	96.4%	96.3%	-0.1%	96.9%
District UPP C. Grant Cap	85.4%	85.4%	0.0%	85.4%

INCOME STATEMENT	Forecast	VS. Budget		FY 20-21 YTD			Historical	
	As of 04/30/21	FY 20-21 Budget	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 19-20	FY 18-19
Local Control Funding Formula	36,560,561	36,576,273	(15,712)	25,736,727	26,372,771	(636,044)	36,599,448	35,940,325
Federal Revenue	7,046,670	9,617,650	(2,570,980)	7,014,170	7,320,888	(306,719)	4,111,838	4,496,695
State Revenue	2,427,850	2,440,492	(12,641)	2,032,464	1,185,315	847,149	2,178,012	3,448,880
Other Local Revenue	2,598,287	2,397,099	201,188	2,277,105	2,062,528	214,576	2,594,054	2,707,106
Grants/Fundraising	273,292	101,470	171,822	234,069	81,343	152,726	290,775	232,077
TOTAL REVENUE	48,906,660	51,132,984	(2,226,323)	37,294,535	37,022,846	271,689	45,774,128	46,825,082
<i>Total per ADA</i>	15,194	15,898	(704)				14,231	14,340
<i>w/o Grants/Fundraising</i>	15,109	15,866	(757)				14,141	14,269
Certificated Salaries	14,399,017	14,844,568	445,550	11,538,296	12,126,678	588,383	14,590,028	15,370,887
Classified Salaries	4,009,383	4,168,986	159,602	3,212,962	3,382,555	169,593	4,074,554	4,281,418
Benefits	5,264,760	5,716,708	451,948	4,228,672	4,746,708	518,036	5,451,944	5,595,193
Student Supplies	4,060,167	6,004,156	1,943,989	3,043,023	5,457,949	2,414,926	2,840,804	3,293,053
Operating Expenses	15,068,314	15,766,746	698,432	10,335,409	12,112,525	1,777,116	15,850,766	18,681,487
Other	2,052,105	1,935,620	(116,485)	1,684,941	1,600,596	(84,346)	1,996,297	1,886,848
TOTAL EXPENSES	44,853,747	48,436,783	3,583,037	34,043,303	39,427,011	5,383,708	44,804,393	49,108,885
<i>Total per ADA</i>	13,935	15,059	1,125				13,930	15,039
NET INCOME / (LOSS)	4,052,913	2,696,200	1,356,713	3,251,232	(2,404,165)	5,739,743	969,735	(2,283,803)
OPERATING INCOME	5,719,296	4,246,099	1,473,198	4,634,190	(1,105,552)	5,739,743	2,564,627	(811,297)
EBITDA	6,105,018	4,631,821	1,473,198	4,936,173	(803,569)	5,739,743	2,966,033	(396,956)

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



Year-End Cash Balance		
Projected	Budget	Variance
9,067,659	6,943,857	2,123,802

7 Balance Sheet

	6/30/2020	3/31/2021	4/30/2021	6/30/2021 FC
Assets				
Cash, Operating	10,771,361	16,225,667	16,205,607	9,067,659
Cash, Restricted	0	0	0	0
Accounts Receivable	4,974,462	89,845	89,572	10,150,035
Due From Others	198,461	229,789	207,065	206,984
Other Assets	359,888	103,817	139,538	443,285
Net Fixed Assets	58,120,694	57,874,329	57,746,344	57,462,919
Total Assets	74,424,866	74,523,447	74,388,125	77,330,882
Liabilities				
A/P & Payroll	3,054,300	1,217,662	1,235,818	3,312,182
Due to Others	1,701,100	692,572	1,006,757	532,319
Deferred Revenue	19,000	0	0	829,456
Total Debt	20,693,733	19,937,585	19,937,585	19,647,279
Total Liabilities	25,468,133	21,847,819	22,180,160	24,321,236
Equity				
Beginning Fund Bal.	47,986,997	48,956,733	48,956,733	48,956,733
Net Income/(Loss)	969,735	3,718,895	3,251,232	4,052,913
Total Equity	48,956,733	52,675,628	52,207,965	53,009,646
Total Liabilities & Equity	74,424,866	74,523,447	74,388,125	77,330,882

Available Line of Credit				
Days Cash on Hand	91	136	137	77
Cash Reserve %	24.9%	37.3%	37.5%	21.0%

CNCA - Burlington				CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS - Miramar		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS - Miramar		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	58,510	57,769	71,474	70,568	48,249	48,206	27,746	27,394	75,994	75,600	77,341	66,110	26,168	25,837	45,512	44,935	-	-	355,000	340,818
1299 Certificated Pupil Support - Other	113,759	61,385	138,965	138,359	85,516	56,727	79,859	32,462	165,375	89,190	112,328	74,799	50,878	31,269	88,487	54,382	-	-	669,791	449,383
1300 Certificated Supervisors' & Administrators' Salaries	411,775	426,194	412,901	410,573	379,281	389,033	260,761	257,457	640,043	646,490	403,979	413,789	278,118	292,172	543,052	531,292	-	-	2,689,869	2,720,510
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	2,399,944	2,329,480	2,890,954	2,742,625	1,981,415	1,854,678	1,159,417	1,097,291	3,140,832	2,951,969	2,732,842	2,682,975	1,293,225	1,372,552	2,386,771	2,319,417	-	-	14,844,568	14,399,017
2000 - Classified Salaries																				
2111 Instructional Aide & Other Salaries	313,298	272,971	294,306	299,876	177,415	182,559	20,559	34,983	197,974	217,542	322,002	320,230	94,861	85,875	99,201	89,237	-	-	1,321,641	1,285,731
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	1,085	-	-	-	-	-	-	-	1,085
2131 Classified Teacher Salaries	112,456	48,449	-	4,000	26,779	30,868	-	2,200	26,779	33,068	-	1,875	-	-	-	-	-	-	139,235	87,393
2200 Classified Support Salaries	107,252	105,161	135,624	101,606	96,823	80,267	52,421	50,918	149,243	131,185	81,153	58,619	81,862	63,704	75,692	73,351	-	-	630,826	533,626
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	1,000	-	1,000	-	-	-	1,000	-	1,000	-	-	-	-	-	-	-	3,000
2400 Classified Office Staff Salaries	163,629	163,186	178,370	162,651	174,027	169,621	122,541	118,388	296,568	288,009	183,582	181,374	132,959	163,614	169,909	174,811	-	-	1,125,018	1,133,645
2900 Other Classified Salaries	157,448	157,141	177,941	192,404	132,692	141,415	82,352	77,998	215,044	219,413	235,176	225,503	45,518	29,502	121,139	140,941	-	-	952,267	964,903
Total 2000 - Classified Salaries	854,082	746,909	786,242	761,538	607,735	605,730	277,873	284,487	885,608	890,217	821,914	789,686	355,199	342,695	465,941	478,339	-	-	4,168,986	4,009,383
3000 - Employee Benefits																				
3111 STRS - State Teachers Retirement System	387,591	370,110	466,889	441,629	319,999	290,180	187,246	174,674	507,244	464,854	441,354	432,548	208,856	215,110	385,463	376,740	-	-	2,397,398	2,300,990
3212 PERS - Public Employee Retirement System	176,795	162,368	162,752	155,797	125,801	133,081	57,520	56,846	183,321	189,927	170,136	162,868	73,526	78,990	96,450	99,173	-	-	862,980	849,124
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	52,953	48,124	48,747	47,479	37,680	40,146	17,228	18,285	54,908	58,432	50,959	48,477	22,022	24,196	28,888	29,671	-	-	258,477	256,380
3331 MED - Medicare	47,183	44,299	53,319	50,270	37,543	35,390	20,841	19,712	58,383	55,102	51,544	49,829	23,902	24,752	41,364	40,338	-	-	275,697	264,590
3401 H&W - Health & Welfare	265,942	268,078	317,851	282,421	242,807	233,491	82,968	81,015	325,775	314,505	309,847	236,128	136,418	108,108	245,843	217,520	-	-	1,601,676	1,426,761
3501 SUI - State Unemployment Insurance	1,627	1,526	1,839	1,732	1,295	1,218	719	681	2,013	1,899	1,777	1,688	824	853	1,426	1,397	-	-	9,507	9,096
3601 Workers' Compensation Insurance	50,658	37,219	59,024	36,135	46,916	22,138	22,107	15,126	69,023	37,264	56,722	39,560	28,904	16,159	46,642	30,334	-	-	310,974	196,672
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(6,800)	-	(4,853)	-	(2,285)	-	(3,296)	-	(5,581)	-	(6,795)	-	(7,248)	-	(7,577)	-	-	-	(38,853)
Total 3000 - Employee Benefits	982,750	924,925	1,110,421	1,010,611	812,039	753,358	388,629	363,043	1,200,668	1,116,401	1,082,339	964,305	494,453	460,922	846,078	787,597	-	-	5,716,708	5,264,760
4000 - Supplies																				
4111 Core Curricula Materials	82,261	95,207	2,200	24,719	1,071	5,305	6,257	6,292	7,328	11,598	8,255	9,732	7,000	7,000	18,415	17,425	-	-	125,459	165,681
4211 Books & Other Reference Materials	13,116	15,075	7,356	20,769	12,825	12,825	1,754	1,754	14,578	14,578	4,356	4,356	500	1,408	4,598	6,598	-	-	44,504	62,784
4311 Student Materials	134,388	142,814	120,872	115,298	107,327	109,217	59,267	60,357	166,594	169,574	95,970	99,035	66,138	80,175	87,293	82,757	-	-	671,253	689,652
4351 Office Supplies	18,000	13,500	14,400	14,400	19,200	19,200	12,000	12,000	31,200	31,200	15,600	15,600	15,000	15,000	13,200	13,200	-	-	107,400	102,900
4371 Custodial Supplies	77,303	77,303	95,315	95,315	92,306	96,306	47,966	37,389	140,272	113,695	97,746	76,746	54,904	43,762	89,448	74,448	-	-	554,988	481,269
4391 Food (Non Nutrition Program)	2,400	2,400	-	521	3,600	3,600	2,400	960	6,000	4,560	-	547	840	840	1,680	510	-	-	10,920	9,378
4392 Uniforms	1,500	1,500	2,000	2,000	1,500	17,050	-	-	1,500	17,050	2,000	2,000	2,500	2,500	6,500	2,000	-	-	16,000	27,050
4393 PE & Sports Equipment	900	900	5,000	5,000	1,000	1,000	1,000	4,918	2,000	5,918	1,500	6,783	2,000	-	2,500	2,000	-	-	13,900	21,101
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	24,302	33,270	25,500	43,723	22,566	39,566	15,750	26,327	38,316	65,893	17,734	35,421	19,500	40,642	31,500	48,500	-	-	156,852	267,448
4390 Other Supplies	29,102	38,070	32,500	51,243	28,666	61,216	19,150	32,205	47,816	93,421	21,234	44,751	24,840	43,982	42,180	53,510	-	-	197,672	324,977
4411 Non Capitalized Equipment	330,856	238,065	446,855	337,323	355,125	274,331	122,940	82,883	478,066	357,214	488,298	284,491	281,541	150,077	321,809	193,788	-	-	2,347,423	1,560,958
4711 Nutrition Program Food & Supplies	452,250	235,338	423,419	91,599	289,358	161,247	154,100	3,352	443,458	164,599	292,305	87,215	115,802	29,103	228,222	64,093	-	-	1,955,456	671,946
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	1,137,275	855,372	1,142,916	750,666	905,878	719,647	423,434	236,232	1,329,312	955,879	1,023,764	621,926	565,725	370,506	805,164	505,819	-	-	6,004,156	4,060,167
5000 - Operating Services																				
5211 Travel & Conferences	16,000	16,000	1,000	4,000	-	1,610	1,597	1,597	1,597	3,207	-	-	-	-	620	3,590	-	-	19,217	26,797
5311 Dues & Memberships	9,670	9,600	11,420	11,420	6,947	6,947	3,270	3,270	10,217	10,217	8,500	8,500	15,531	15,531	13,640	13,640	-	-	68,978	68,908
5451 General Insurance	-	-	-	-	-	3,784	22,000	22,826	22,000	26,611	-	-	-	-	3,904	3,998	-	-	25,904	30,609
5511 Utilities	136,123	102,225	104,466	81,349	142,541	113,800	49,505	39,156	192,046	152,956	127,924	110,880	114,840	99,073	120,870	118,020	-	-	796,269	664,502
5521 Security Services	3,360	35,597	900	2,318	-	355	1,560	2,646	1,560	3,001	-	469	-	190	4,590	3,207	-	-	10,410	44,782
5531 Housekeeping Services	63,648	60,588	126,052	46,110	81,796	49,116	-	81,796	49,116	94,726	63,894	11,980	16,180	61,003	50,011	-	-	-	438,755	285,899
5599 Other Facility Operations & Utilities	38,156	45,556	43,952	44,993	61,214	61,875	21,685	22,057	82,899	83,932	69,151	69,955	24,000	24,000	50,354	56,681	-	-	308,512	325,116
5611 School Rent - Private Facility	575,176	525,576	-	-	-	-	218,928	218,928	218,928	218,928	-	-	-	-	532,946	532,946	-	-	1,327,050	1,277,450
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	6,630	15,393	12,638	12,638	-	-	5,658	5,658	5,658	5,658	-	-	19,000	16,000	21,158	21,158	-	-	65,084	70,847
5621 Equipment Lease	50,114	46,114	28,350	22,671	38,414	32,414	17,062	15,062	55,476	47,476	21,380	22,118	24,571	24,971	56,608	47,317	-	-	236,499	210,667
5631 Vendor Repairs	48,000	48,000	40,000	40,000	44,000	44,000	25,000	25,000	69,000	69,000	40,000	25,000	4,000	13,200	50,000	50,000	-	-		

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS - Miramar		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast	2020-21 Budget - Approved	2020-21 Forecast
5844 After School Services	139,137	187,912	177,559	190,559	168,681	177,559	-	-	168,681	177,559	41,666	53,172	-	-	-	34,569	-	-	527,044	643,771
5849 Other Student Instructional Services	163,213	113,460	253,133	172,218	114,954	93,326	64,533	52,953	179,487	146,279	226,324	139,854	113,625	49,942	185,333	86,858	-	-	1,121,116	708,610
5852 Professional Development	-	49,023	37,060	46,134	45,334	45,334	27,320	38,252	72,654	83,586	35,303	72,888	24,828	29,890	13,591	74,902	-	-	183,436	356,424
5854 Nursing & Medical (Non-IEP)	4,100	4,100	6,000	6,000	3,500	3,500	2,500	2,500	6,000	6,658	6,658	6,658	2,500	2,500	2,000	2,000	-	-	27,258	27,258
5859 All Other Consultants & Services	22,958	63,060	14,676	45,815	34,284	70,970	12,938	28,312	47,222	99,282	27,629	64,899	28,751	55,118	40,412	41,197	-	-	181,648	369,371
5861 Non Instructional Software	95,028	95,007	102,687	102,687	84,621	84,621	51,398	51,398	136,019	136,019	106,857	106,857	51,927	51,927	77,337	77,337	-	-	569,855	569,834
5865 Fundraising Cost	-	-	-	646	-	-	-	-	-	-	-	940	-	2,000	-	92,732	-	-	-	96,318
5871 District Oversight Fees	60,668	60,970	73,250	73,177	51,242	51,188	27,923	27,860	79,165	79,048	66,048	65,963	31,588	31,585	55,045	54,877	-	-	365,763	365,620
5872 Special Education Fees (SELPA)	94,767	91,946	115,759	111,816	79,294	76,593	44,930	43,399	124,224	119,993	104,694	101,127	42,372	40,929	73,746	71,234	-	-	555,562	537,044
5881 Intra-Agency Fees	994,248	974,099	1,118,394	1,091,605	791,621	775,089	444,650	429,998	1,236,271	1,205,087	996,108	981,460	480,786	464,971	866,004	843,949	-	-	5,691,812	5,561,171
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	11,787	12,255	14,482	14,482	11,025	11,025	5,422	5,861	16,447	16,887	11,590	11,590	11,565	11,565	13,305	12,945	-	-	79,177	79,725
5911 Office Phone	20,616	20,616	8,988	9,492	13,764	13,764	7,966	8,520	21,730	22,284	8,640	9,528	13,440	9,432	16,716	20,100	-	-	90,130	91,452
5913 Mobile Phone	792	1,888	1,512	2,400	3,000	5,196	1,512	2,576	4,512	7,772	2,400	3,600	744	1,200	840	1,402	-	-	10,800	18,262
5921 Internet	16,800	16,800	18,470	18,470	18,470	18,470	18,470	18,470	36,940	36,940	18,470	18,470	20,926	24,933	20,926	20,926	-	-	132,531	136,539
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	1,891	1,250	3,687	3,500	3,500	500	1,109	4,000	4,609	2,000	2,534	750	1,400	5,000	5,000	-	-	13,800	19,121
5999 Other Communications	62,524	67,983	74,126	80,795	42,463	60,764	25,704	33,461	68,167	94,225	68,912	79,691	29,075	33,397	49,058	57,689	-	-	351,861	413,780
Total 5000 - Operating Services	3,002,013	2,941,889	2,975,241	2,921,888	2,151,038	2,020,629	1,230,840	1,203,246	3,381,878	3,223,875	2,657,009	2,304,228	1,209,058	1,131,494	2,541,548	2,544,940	-	-	15,766,746	15,068,314
6000 - Capital Outlay																				
6901 Depreciation Expense	112,659	129,503	592,721	610,212	55,312	71,993	58,982	67,858	114,294	139,851	57,252	85,193	586,366	591,129	86,606	110,495	-	-	1,549,899	1,666,383
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	112,659	129,503	592,721	610,212	55,312	71,993	58,982	67,858	114,294	139,851	57,252	85,193	586,366	591,129	86,606	110,495	-	-	1,549,899	1,666,383
7000 - Other Outgo																				
7438 Interest Expense	-	-	218,244	218,244	-	-	-	-	-	-	-	-	167,477	167,477	-	-	-	-	385,722	385,722
Total 7000 - Other Outgo	-	-	218,244	218,244	-	-	-	-	-	-	-	-	167,477	167,477	-	-	-	-	385,722	385,722
TOTAL EXPENSE	8,488,723	7,928,078	9,716,740	9,015,784	6,513,416	6,026,036	3,539,174	3,252,156	10,052,590	9,278,191	8,375,119	7,448,313	4,671,504	4,436,775	7,132,107	6,746,607	-	-	48,436,783	44,853,747
NET INCOME	462,594	632,149	494,809	686,352	700,223	853,113	413,167	490,118	1,113,390	1,343,230	545,692	1,077,705	(433,350)	(292,496)	513,065	605,972	-	-	2,696,200	4,052,913
Beginning Cash Balance	2,476,972	2,447,139	1,193,861	1,117,681	1,372,600	1,370,760	1,613,730	1,547,603	2,986,331	2,918,363	1,357,352	1,291,459	1,394,213	1,363,387	1,190,599	1,190,599	488,848	442,732	11,088,175	10,771,361
Cash Flow from Operating Activities																				
Net Income	462,594	632,149	494,809	686,352	700,223	853,113	413,167	490,118	1,113,390	1,343,230	545,692	1,077,705	(433,350)	(292,496)	513,065	605,972	-	-	2,696,200	4,052,913
Change in Accounts Receivable																				
Prior Year Accounts Receivable	979,888	979,888	1,027,255	1,027,255	631,241	631,844	478,632	478,632	1,109,873	1,110,475	931,857	933,762	413,285	415,610	505,950	507,473	-	-	4,968,107	4,974,462
Current Year Accounts Receivable	(2,121,547)	(1,720,794)	(2,065,587)	(1,965,635)	(1,504,256)	(1,458,844)	(923,246)	(686,864)	(2,427,502)	(2,145,708)	(1,836,945)	(1,749,189)	(938,724)	(924,993)	(1,974,910)	(1,643,716)	-	-	(11,365,215)	(10,150,035)
Change in Due from	-	20,628	-	(27,696)	-	-	-	(1,772)	-	(1,772)	-	-	-	42	-	-	-	275	-	(8,523)
Change in Accounts Payable	312,654	192,850	402,553	354,121	133,039	123,397	140,125	103,906	273,164	227,303	70,437	14,517	(737,033)	(487,810)	203,269	136,301	(2,134)	(42,677)	522,910	394,605
Change in Due to	(255,948)	(168,051)	(288,825)	(309,390)	(216,673)	(204,371)	(100,648)	(101,539)	(317,321)	(305,910)	(262,518)	(266,688)	(129,326)	251,255	(9,987)	(9,787)	(405,210)	(360,210)	(1,669,134)	(1,168,781)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	(22,711)	-	(24,954)	-	(41,604)	-	(6,114)	-	(47,718)	-	(21,761)	-	(11,672)	-	(25,843)	-	17,937	-	(136,722)
Change in Prepaid Expenditures	(97,037)	(5,489)	(41,602)	(3,574)	(50,417)	(3,469)	(42,234)	(2,714)	(92,651)	(6,183)	(22,539)	(4,042)	(18,475)	(2,007)	(94,058)	(4,724)	(7,321)	(57,379)	(373,682)	(83,397)
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	175,030	-	99,563	-	145,655	-	82,537	-	228,192	-	226,201	-	-	-	81,470	-	-	-	810,456
Depreciation Expense	112,659	129,503	592,721	610,212	55,312	71,993	58,982	67,858	114,294	139,851	57,252	85,193	586,366	591,129	86,606	110,495	-	-	1,549,899	1,666,383
Cash Flow from Investing Activities																				
Capital Expenditures	(13,000)	(160,961)	-	(206,753)	-	(135,898)	(7,725)	(83,633)	(7,725)	(219,530)	-	(235,187)	(38,223)	(74,707)	-	(111,468)	-	-	(58,948)	(1,008,608)
Cash Flow from Financing Activities																				
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	(381,148)	(381,148)	-	-	-	-	-	-	-	-	(33,306)	(665,306)	-	-	-	-	(414,454)	(1,046,454)
Ending Cash Balance	1,857,236	2,499,180	934,037	976,033	1,121,070	1,352,575	1,630,783	1,888,017	2,751,852	3,240,592	840,590	1,351,972	65,426	162,432	420,532	836,771	74,183	679	6,943,857	9,067,659



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis

April 2021

Net Income

Camino Nuevo Charter Academy is projected to achieve a net income of \$4.05M in FY20-21 compared to \$2.70M in the board approved budget. Reasons for this positive \$1.36M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2021, the school's cash balance was \$16.21M. By June 30, 2021, the school's cash balance is projected to be \$9.07M, which represents a 21% reserve.

As of April 30, 2021, the Accounts Receivable balance was \$90K.

As of April 30, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$1.24M, compared to \$1.22M in the prior month.

As of April 30, 2021, CNCA had a debt balance of \$19.94M. An additional \$290K will be paid this fiscal year. Debt balances consist of the following:

- \$10.63M - 3rd St/Prop 55 Long-Term loan due back to the State.
- \$9.31M - Prop ID loan due back to the State. CNCA has received confirmation that upon CNHS vacating the premises on 06/30/21, they will be released from this obligation.

Income Statement

Revenue

Total revenue for FY20-21 is projected to be \$48.91M, which is \$2.23M or 4.4% under budgeted revenue of \$51.13M.

Object Code 8221: Federal Nutrition Revenue is expected to be \$1.14M under budget. Due to school closures related to COVID-19, participation rates for the school nutrition program are lower than budgeted. Reduced revenue is offset by decreased nutrition food expenses (**Object 4711**).

Object Code 8299: All Other Federal Revenue is expected to be \$1.36M under budget due to GEER and ESSER I funds being allocated to FY21-22 expenditures for all sites with the exception of CNHS Miramar.

Object Code 8520: State Nutrition Revenue is expected to be \$82K decrease under budget. Due to school closures related to COVID-19, participation rates for the school nutrition program are lower than budgeted. Reduced revenue is offset by decreased nutrition food expenses (**Object 4711**).

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



Object Code 8694: In Kind Donations are \$108K increase budget largely due to a a \$93K See's Candy Donation received by the Dalzell Lance site. This is offset by Fundraising Expense (**Object Code 5865**).

Object Code 8698: SELPA Grants are projected to be \$121K increase budget based on Round 1 of STEP grants awarded to the charter schools.

Object Code 8999: Prior Year revenue is expected to \$161K increase largely due to \$91K of SMAA funds & \$41k of additional FY19-20 nutrition funds provided by CARES act.

Expenses

Total expenses for FY20-21 are projected to be \$44.85M, which is \$3.58M or 7.4% under budgeted expenditures of \$48.44M.

Object Code 1299: Certificated Pupil Support expense is projected to be \$220K under budget as a result of multiple open positions for the SPED Program.

Object Code 2200: Classified Support salaries are projected to be \$97K under budget as a result of open nurse or custodian positions across sites during the year.

Object Code 3401: Health & Welfare expense is projected to be \$175K under budget based on open enrollment employee elections as well as open positions.

Object Code 3601: Workers' Compensation expense is projected to be \$114K under budget based on final policy details.

Object Code 4390: Other Supplies is projected to be \$127K over budget due to the reclassification of personal protective equipment from custodial supplies to all other supplies.

Object Code 4411: Non Capitalized Equipment is projected to be \$786K under budget as a result of tech purchases being capitalized.

Object Code 4711: Nutrition Program Food expense is projected to be \$1.28M under budget due to school closures related to COVID-19 and commodity credits received. Impact of school closure is offset by decreased nutrition revenue (**Object Code 8220, 8520**).

Object Code 5511: Utilities expense is projected to be \$132K under budget based on lower trends as a result of school closures.

Object Code 5531: Housekeeping Services expense is projected to be \$153K under budget due to decreased services needed during school closures.

Object Code 5841: Contracted Substitute Teachers expense is projected to be \$147K over budget as a result of additional substitute usage across the charter schools. This is offset by savings in teacher salaries due to teachers on leave or vacant positions.

Object Code 5842: Special Education Services expense is projected to be \$663K under budget based on a lower billing trend for special education invoices. This is largely due to decreased or different services being able to be provided in a remote setting.

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



Object Code 5844: After School Services expense is projected to be \$117K over budget due to the inclusion of the final payment for the ASES Kids Code grant as well as additional program services being provided as students return to campus.

Object Code 5849: Other Student Instructional Services expense is projected to be \$413K under budget largely due to the reclassification of consultant expenses from this line item to Special Education Consultants (Object 5842), PD Expense (**Object Code 5852**), and Other Consultants (**Object 5859**).

Object Code 5865: Fundraising Cost expense is \$96K over budget. As mentioned above, Dalzell Lance received \$93K See's Candy In-kind Donation.

ADA

Budgeted average ADA for FY20-21 is 3216.40 based on an enrollment of 3374 and a 95.0% attendance rate.

The forecast assumes an ADA of 3218.84 based on an enrollment of 3367 and a 95.0% attendance rate.

Due to school closures related to COVID-19, schools are to be funded on FY19-20 ADA. An exception was allowed for new schools and schools that budgeted growing enrollment during FY20-21. For growing schools, ADA can be calculated based on enrollment on Census Day (Oct. 7th) at the state average ADA rate. All of Camino's charters are being forecasted at FY19-20 P2 ADA with the exception of Burlington. As such, an increase of 2.44 ADA is reflected in the forecast for Burlington site.

The ExED dashboard is not reflecting current enrollment. However, it is important for the school to continue to monitor enrollment numbers.

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

															Actuals as of			4/30/2021								
			# of months remaining in FY																							
			12		11		10		9		8		7		6		5		4		3		2		1	
State 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	
District Schedule:			P-2		P-2		P-2		P-2		P-2		P-2		P-1		P-1		P-1		P-1		P-1		P-1	
			2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21		2020-21	
			Budget		Trend		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual	
			Jul-20		Aug-20		Sep-20		Oct-20		Nov-20		Dec-20		Jan-21		Feb-21		Mar-21		Apr-21		May-21		Jun-21	
			Accrual																							
			FORECAST		Budget Variance																					
			Jul-20 - Jun-21		Better / (Worse)		% Better / (Worse)																			
Total 8600-8799 - Other Income-Local			2,498,569	2,673,543		223,025	287,834	179,524	228,935	93,758	464,595	206,676	314,587	193,856	157,315	149,880	166,628	43,897	2,710,508	211,938	8%					
Prior Year Adjustments			-	-		-	(0)	4,041	50,640	27,079	-	(13,378)	72,897	-	19,793	-	-	-	161,071	161,071	100%					
8999 Other Prior Year Adjustment			-	161,071	-	-	(0)	4,041	50,640	27,079	-	(13,378)	72,897	-	19,793	-	-	-	161,071	161,071	100%					
Total Prior Year Adjustments			-	161,071	-	-	(0)	4,041	50,640	27,079	-	(13,378)	72,897	-	19,793	-	-	-	161,071	161,071	100%					
TOTAL INCOME			51,132,984	48,854,008	-	1,933,702	2,583,575	8,594,123	3,121,502	2,290,325	5,433,381	4,419,554	1,918,967	4,485,833	2,513,573	1,406,033	62,952	10,143,140	48,906,660	(2,226,323)	-4%					
Expense			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000 - Certificated Salaries			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1110 Teachers' Salaries			10,246,872	10,358,755	-	-	878,123	885,631	978,224	904,790	893,946	897,072	897,324	895,004	892,703	936,463	941,705	-	10,000,985	245,887	2%					
1120 Teachers' Hourly			32,329	40,411	-	-	-	-	-	-	-	385	4,122	4,798	3,231	4,392	1,977	1,098	20,004	12,325	38%					
1170 Teachers' Salaries - Substitute			340,184	340,127	-	-	11,257	18,943	22,695	25,600	23,028	17,296	29,318	25,119	34,541	16,637	44,756	291,385	48,799	14%						
1175 Teachers' Salaries - Stipend/Extra Duty			510,524	606,419	-	75,444	104,957	2,483	3,348	8,053	131,494	6,985	3,370	2,421	802	3,724	130,398	102,453	575,932	(65,409)	-13%					
1211 Certificated Pupil Support - Librarians			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counseling			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1215 Certificated Pupil Support - Psychologist			355,000	355,000	-	23,420	27,802	27,802	30,930	28,584	28,584	28,584	28,584	28,584	28,584	29,680	29,680	-	340,818	14,182	4%					
1299 Certificated Pupil Support - Other			669,791	710,734	-	18,455	27,491	30,959	35,274	34,763	37,302	35,492	37,213	37,129	55,316	56,058	4,469	449,383	220,408	33%						
1300 Certificated Supervisors' & Administrators' Salaries			2,689,869	2,747,757	-	222,068	210,655	221,924	242,403	219,712	246,402	223,200	218,923	228,923	218,923	226,813	232,313	8,250	2,720,510	(30,641)	-1%					
1900 Other Certificated Salaries			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries			14,844,568	15,159,201	-	339,387	1,260,285	1,187,742	1,312,873	1,221,502	1,360,757	1,209,014	1,211,733	1,228,510	1,206,492	1,290,928	1,408,767	161,027	14,399,017	445,550	3%					
2000 - Classified Salaries			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2111 Instructional Aide & Other Salaries			1,321,641	1,355,521	-	905	86,599	128,934	143,361	135,950	105,759	66,243	117,298	146,383	98,537	141,582	76,071	38,109	1,285,731	35,910	3%					
2121 After School Staff Salaries			-	-	-	-	1,085	-	-	-	-	-	-	-	-	-	-	1,085	(1,085)	100%						
2131 Classified Teacher Salaries			139,235	137,567	-	10,425	3,400	5,838	6,752	6,134	4,866	3,570	5,089	9,518	6,039	14,231	9,282	2,249	87,393	51,842	37%					
2200 Classified Support Salaries			630,826	630,254	-	32,653	39,554	46,401	45,041	47,826	42,948	35,927	40,221	47,476	42,632	51,197	50,913	10,838	533,626	97,199	15%					
2300 Classified Supervisors' & Administrators' Salaries			-	4,000	-	1,000	-	-	-	-	-	-	-	-	-	-	-	2,000	3,000	(3,000)	100%					
2400 Classified Office Staff Salaries			1,125,018	1,142,915	-	79,561	86,026	87,532	96,144	93,972	108,696	85,737	82,729	98,324	94,515	99,222	103,561	17,626	1,133,645	(8,628)	-1%					
2900 Other Classified Salaries			952,267	985,252	-	28,396	73,752	85,960	91,733	94,076	89,580	67,313	81,512	92,561	80,479	86,465	76,108	16,968	964,903	(12,637)	-1%					
Total 2000 - Classified Salaries			4,168,986	4,255,509	-	152,941	290,614	354,665	383,031	377,958	351,848	258,790	326,849	394,262	322,202	392,696	315,935	87,790	4,009,383	159,602	4%					
3000 - Employee Benefits			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3111 STRS - State Teachers Retirement System			2,397,398	2,448,211	-	60,239	201,818	189,720	209,241	194,469	210,617	192,347	193,182	195,657	191,693	208,485	227,516	26,006	2,300,990	96,407	4%					
3212 PERS - Public Employee Retirement System			862,980	880,890	-	37,422	63,097	75,144	82,090	77,782	71,546	55,485	70,178	82,965	68,556	81,288	65,399	18,172	849,124	13,856	2%					
3213 PARS - Public Agency Retirement System			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security			258,477	263,842	-	11,124	18,481	22,774	24,552	23,403	22,463	16,436	21,180	25,441	21,147	24,347	19,588	5,443	256,380	2,097	1%					
3331 MED - Medicare			275,697	281,513	-	8,130	22,159	22,065	24,275	22,783	24,416	20,870	21,935	23,149	21,781	24,413	25,008	3,608	264,590	11,106	4%					
3401 H&W - Health & Welfare			1,601,676	1,613,916	-	250,584	134,726	120,193	(38,437)	202,911	(23,620)	266,344	(20,516)	(20,675)	250,264	257,076	(2,511)	50,422	1,426,761	174,915	11%					
3501 SUI - State Unemployment Insurance			9,507	9,710	-	280	767	762	838	780	813	720	756	798	751	842	862	124	9,096	411	4%					
3601 Workers' Compensation Insurance			310,974	317,712	-	66,085	19,296	-	(2,795)	15,728	19,672	19,672	19,672	19,672	19,672	-	-	-	196,672	114,302	37%					
3751 OPEB, Active Employees			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits			-	-	-	-	-	(838)	1	(35,585)	4,194	(4,500)	(2,839)	714	-	-	-	-	(38,853)	38,853	100%					
Total 3000 - Employee Benefits			5,716,708	5,815,794	-	433,865	460,343	429,820	299,765	502,272	330,101	567,373	303,548	327,720	573,864	596,451	335,862	103,776	5,264,760	451,948	8%					
4000 - Supplies			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4111 Core Curricula Materials			125,459	160,446	-	8,080	33,997	18,413	-	34,451	7,661	1,821	158	32,659	14,450	550	13,440	-	165,681	(40,222)	-32%					
4211 Books & Other Reference Materials			44,504	43,573	-	-	520	600	6,248	976	13,448	1,664	4,174	2,778	5,800	5,219	21,357	-	62,784	(18,280)	-41%					
4311 Student Materials			671,253	689,652	-	156,090	31,048	101,348	7,626	139,843	43,072	10,672	28,148	(17,714)	35,215	12,117	142,186	-	689,652	(18,399)	-3%					
4351 Office Supplies			107,400	102,900	-	719	1,625	3,130	2,077	4,325	14,024	2,174	421	2,159	2,280	3,534	66,432	-	102,900	4,500	4%					
4371 Custodial Supplies			554,988	497,269	-	12,220	3,950	132,411	56,643	63,609	31,707	3,204	1,627	30,849	5,265	514	139,270	-	481,269	73,719	13%					
4391 Food (Non Nutrition Program)			10,920	8,910	-	16	16	257	70	317	368	130	366	278	1,051	2,632	3,877	-	9,378	1,542	14%					
4392 Uniforms			16,000	11,500	-	-	-	-	-	-	-	-	-	525	525	1,000	25,000	-	27,050	(11,050)	-69%					
4393 PE & Sports Equipment			13,900	21,101	-	-	4,033	2,377	3,918	147	187	-	619	-	-	2,500	7,320	-	21,101	(7,201)	-52%					
4395 Before & After School Program Supplies			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4399 All Other Supplies			156,852	248,539	-	14,489	13,002	22,157	560	81,118	34,205	10,502	3,552	16,254	3,058	13,652	54,900	-	267,448	(110,596)	-71%					
4390 Other Supplies			197,672	290,050	-	14,504	17,051	24,791	4,548	81,581	34,761	10,633	4,537	17,057	4,633	19,784	91,097	-	324,977	(127,305)	-64%					
4411 Non Capitalized Equipment			2,347,423	1,499,685	-	43,681	15,916	75,373	52,091	904,011	61,284	44,378	80,113	23,390	(23,365)	192,752	91,333	-	1,560,958	786,465	34%					
4711 Nutrition Program Food & Supplies			1,955,456	687,866	-	33,041	37,623	26,165	38,197	84,234	50,740	43,459	28,862	33,193	28,862	118,663	79,921	18,976	671,946	1,283,510	66%					
4713 CACFP Supper Food & Supplies			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 - Supplies			6,004,156	3,971,441	-	268,335	141,731	382,231	167,431	1,313,029	256,697	118,005	198,051	124,370	73,142	353,132	645,036	18,976	4,060,167	1,943,989	32%					
5000 - Operating Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5211 Travel & Conferences			19,217	26,287	-	971	700	440	355	1,759	3,674	418	400	1,518	927	1,000	14,635	-	26,797	(7,580)	-39%</					

Actuals as of 4/30/2021																					
			# of months remaining in FY																		
			12	11	10	9	8	7	6	5	4	3	2	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	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	P-1						
															FORECAST		Budget Variance				
			2020-21 Budget	2020-21 Trend	ACTUAL Jul-20	ACTUAL Aug-20	ACTUAL Sep-20	ACTUAL Oct-20	ACTUAL Nov-20	ACTUAL Dec-20	ACTUAL Jan-21	ACTUAL Feb-21	ACTUAL Mar-21	ACTUAL Apr-21	May-21	Jun-21	Accrual	Jul-20 - Jun-21	Better / (Worse)	% Better / (Worse)	
5451	General Insurance	-	25,904	30,609	26,396	(13,600)	-	-	3,998	-	13,815	-	-	-	-	-	-	30,609	(4,705)	-18%	
5511	Utilities	-	796,269	664,502	13,284	15,540	56,014	45,378	76,942	25,336	20,306	64,317	35,298	27,659	135,158	74,635	74,635	664,502	131,767	17%	
5521	Security Services	-	10,410	36,304	1,754	-	2,654	2,235	4,655	1,440	4,354	5,970	12,151	12,151	3,724	5,474	370	44,782	(34,372)	-330%	
5531	Housekeeping Services	-	438,755	285,899	57,584	6,205	6,756	2,003	55,884	19,626	16,125	3,189	21,456	13,674	20,499	62,899	-	285,899	152,856	35%	
5599	Other Facility Operations & Utilities	-	308,512	325,116	19,955	16,088	25,772	15,120	30,041	21,724	10,265	26,278	10,815	19,708	35,836	64,456	29,058	325,116	(16,605)	-5%	
5611	School Rent - Private Facility	-	1,327,050	1,277,450	212,962	106,659	105,955	106,481	105,783	106,303	107,327	105,431	107,141	106,453	106,955	0	-	1,277,450	49,600	4%	
5613	School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619	Other Facility Rentals	-	65,084	70,847	12,208	-	-	20,813	-	-	-	-	-	-	-	25,825	12,000	70,847	(5,763)	-9%	
5621	Equipment Lease	-	236,499	210,667	15,353	15,865	10,415	22,407	18,416	19,640	16,839	103	19,756	30,251	4,899	36,724	-	210,667	25,832	11%	
5631	Vendor Repairs	-	251,000	245,200	5,986	10,610	17,627	4,402	23,232	10,270	11,007	3,645	19,533	10,613	28,275	50,000	50,000	245,200	5,800	2%	
5812	Field Trips & Pupil Transportation	-	25,500	30,500	-	-	-	-	-	-	-	-	-	-	-	30,500	-	30,500	(5,000)	-20%	
5821	Legal	-	17,000	133,750	9,549	931	7,750	-	21,658	-	6,349	-	-	36,078	-	-	-	82,314	(65,314)	-384%	
5823	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5831	Advertisement & Recruitment	-	35,000	46,500	-	2,209	35	15,000	258	-	2,451	421	1,592	2,462	301	21,771	-	46,500	(11,500)	-33%	
5841	Contracted Substitute Teachers	-	4,675	151,509	-	3,646	4,618	4,861	16,603	15,171	17,250	17,659	24,528	20,624	21,179	4,354	1,165	151,656	(146,981)	-3144%	
5842	Special Education Services	-	2,081,934	1,418,579	7,273	56,631	41,147	29,355	183,356	85,069	93,812	104,992	132,086	181,776	156,407	173,337	173,337	1,418,579	663,355	32%	
5843	Non Public School	-	153,165	93,688	5,592	(723)	465	3,185	20,649	2,076	(2,935)	8,146	4,357	6,504	10,813	17,779	17,779	93,688	59,477	39%	
5844	After School Services	-	527,044	643,771	-	-	111,311	55,656	55,656	11,500	111,311	55,656	55,656	-	102,220	84,805	-	643,771	(116,727)	-22%	
5849	Other Student Instructional Services	-	1,121,116	708,452	-	163,500	10,010	163,500	550	-	2,210	163,500	-	-	34,941	170,399	-	708,610	412,506	37%	
5852	Professional Development	-	183,436	334,443	-	24,255	29,750	136,275	4,326	4,161	6,349	-	6,900	67,549	46,699	23,689	-	356,424	(172,987)	-94%	
5854	Nursing & Medical (Non-IEP)	-	27,258	27,258	-	-	-	150	-	-	-	-	-	-	-	27,108	-	27,258	-	-	
5859	All Other Consultants & Services	-	181,648	369,371	-	2,438	6,180	4,248	52,866	17,444	26,417	20,055	4,588	74,833	3,626	53,866	116,068	369,371	(187,723)	-103%	
5861	Non Instructional Software	-	569,855	569,834	-	153,390	23,104	81,073	10,812	97,421	66,828	10,827	3,507	4,244	2,872	106,318	-	569,834	21	0%	
5865	Fundraising Cost	-	-	-	92,732	-	-	45	601	-	-	-	2,000	-	940	-	-	96,318	(96,318)	100%	
5871	District Oversight Fees	-	365,763	365,620	-	21,960	43,920	29,281	29,281	4,854	53,705	29,281	51,239	25,233	25,586	25,694	-	365,620	142	0%	
5872	Special Education Fees (SELPA)	-	555,562	537,044	-	33,334	66,668	44,446	44,446	7,580	81,308	44,446	77,780	24,256	37,592	37,252	2,134	537,044	18,518	3%	
5881	Intra-Agency Fees	-	5,691,812	5,561,171	-	734,495	-	559,356	-	-	841,038	-	1,253,854	-	-	733,162	1,439,266	5,561,171	130,641	2%	
5895	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899	All Other Expenses	-	79,177	78,817	-	697	1,636	2,057	13,353	400	13,176	6,364	1,575	15,206	664	12,535	-	79,725	(548)	-1%	
5911	Office Phone	-	90,130	91,452	-	29	6,397	12,174	6,567	1,979	11,416	2,062	6,772	5,548	6,826	2,140	29,541	91,452	(1,322)	-1%	
5913	Mobile Phone	-	10,800	14,892	-	-	1,158	2,447	-	2,484	-	-	3,007	1,272	3,881	1,948	688	18,262	(7,462)	-69%	
5921	Internet	-	132,531	136,539	-	-	11,002	11,022	-	11,108	59,901	(32,000)	-	22,324	11,162	15,717	26,303	136,539	(4,008)	-3%	
5923	Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5931	Postage & Shipping	-	13,800	14,450	-	972	1,626	413	1,308	4,294	1,086	851	1,975	1,643	1,775	626	2,554	-	19,121	(5,321)	-39%
5999	Other Communications	-	351,861	413,780	-	3,330	7,495	29,420	72,713	31,878	31,912	64,130	8,014	56,319	31,274	31,264	46,031	413,780	(61,918)	-18%	
Total 5000 - Operating Services			15,766,746	14,983,209	-	1,647,988	420,588	756,259	1,286,351	833,122	661,876	589,469	1,555,015	1,921,442	663,300	834,327	1,982,079	1,916,499	15,068,314	698,432	4%
6000 - Capital Outlay			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6901	Depreciation Expense	-	1,549,899	1,680,077	-	137,420	132,419	132,515	130,767	140,043	142,430	140,989	141,708	142,431	142,237	141,768	141,657	-	1,666,383	(116,485)	-8%
6903	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay			1,549,899	1,680,077	-	137,420	132,419	132,515	130,767	140,043	142,430	140,989	141,708	142,431	142,237	141,768	141,657	-	1,666,383	(116,485)	-8%
7000 - Other Outgo			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	Interest Expense	-	385,722	385,722	-	-	-	110,070	-	-	83,739	-	-	108,174	-	-	83,739	-	385,722	(0)	-
Total 7000 - Other Outgo			385,722	385,722	-	-	-	110,070	-	-	83,739	-	-	108,174	-	-	83,739	-	385,722	(0)	-
TOTAL EXPENSE			48,436,783	46,250,953	-	2,979,936	2,705,782	3,353,302	3,580,219	4,387,926	3,187,448	2,883,640	3,736,903	4,246,909	2,981,237	3,609,302	4,913,075	2,288,067	44,853,747	3,583,037	7%
NET INCOME			2,696,200	2,603,055	-	(1,046,234)	(122,208)	5,240,821	(458,717)	(2,097,601)	2,245,933	1,535,915	(1,817,937)	238,924	(467,663)	(2,203,269)	(4,850,123)	7,855,073	4,052,913	1,356,713	50%
Beginning Cash Balance			11,088,175	10,771,361	-	10,771,361	10,775,635	12,120,099	17,192,712	17,353,643	14,060,127	16,008,166	17,851,035	15,644,024	16,225,667	16,205,607	13,612,046	9,067,659	10,771,361	(316,814)	-
Cash Flow from Operating Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income			2,696,200	2,603,055	-	(1,046,234)	(122,208)	5,240,821	(458,717)	(2,097,601)	2,245,933	1,535,915	(1,817,937)	238,924	(467,663)	(2,203,269)	(4,850,123)	7,855,073	4,052,913	1,356,713	-
Change in Accounts Receivable			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable			4,968,107	4,968,107	-	3,366,544	1,083,554	170,668	132,367	-	-	11,643	-	119,842	273	21,621	67,951	-	4,974,462	6,356	-
Current Year Accounts Receivable			(11,365,215)	(10,150,035)	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,150,035)	(10,150,035)	1,215,180	(8,523)
Change in Due from			-	-	-	(45,592)	(100,207)	(52,333)	196,349	(100,710)	25,081	(114,123)	77,667	82,539	22,724	-	80	-	(8,523)	(8,523)	-
Change in Accounts Payable			522,910	394,605	-	(692,480)	(50,510)	(480,390)	(189,303)	176,309	(225,926)	301,416	(517,257)	(5,858)	2,239	(209,570)	-	2,285,934	394,605	(128,305)	-
Change in Due to			(1,669,134)	(1,168,781)	-	(1,197,704)	(24,134)	376,488	337,977	(745,667)	-	18,888	-	225,624	314,185	(53,805)	(429,661)	9,028	(1,168,781)	500,353	-
Change in Accrued Vacation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities			-	(136,722)	-	(823,007)	431,146	264,401	16,052	7,111	(6,605)	(33,136)	(30,586)	21,984	15,917	-	-	(136,722)	(136,722)	(136,722)	-

Actuals as of 4/30/2021																
# of months remaining in FY																
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																
	2020-21	2020-21														
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	May-21	Jun-21	Accrual	
			Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21				
Change in Prepaid Expenditures	(373,682)	(83,397)	-	347,315	-	-	(964)	(20,231)	(51,744)	(13,908)	7	(4,405)	(35,721)	-	(303,747)	-
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	810,456	-	(19,000)	-	-	-	-	-	-	-	-	-	-	829,456	-
Depreciation Expense	1,549,899	1,666,383	-	137,420	132,419	132,515	130,767	140,043	142,430	140,989	141,708	142,431	142,237	141,768	141,657	-
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(58,948)	(1,008,608)	-	(22,988)	(5,596)	(14,932)	(3,596)	(652,771)	(181,129)	(4,815)	(60,614)	(47,916)	(14,251)	-	-	-
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	(414,454)	(1,046,454)	-	-	-	(564,626)	-	-	-	-	-	(191,523)	-	(290,306)	-	-
Ending Cash Balance	6,943,857	7,619,969		10,775,635	12,120,099	17,192,712	17,353,643	14,060,127	16,008,166	17,851,035	15,644,024	16,225,667	16,205,607	13,612,046	9,067,659	9,067,659