

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (September 2021)

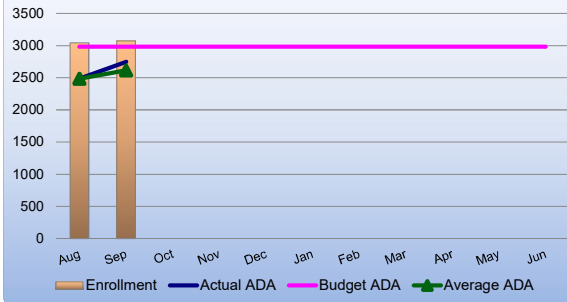
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Key Performance Indicators

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

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ADA & Enrollment



KEY POINTS

The average ADA percentage through Month 2 is at 85.4%. For Month 3 and onward CNCA is projecting to have a 92% ADA rate. This would result on an overall P2 rate of 90% which is 5% less than the original budget. Revisions to Month 1 and 2 attendance reports are expected to happen to properly account for independent study taking place.

ADA is 209 under budget resulting in reduced funding across all of the charters.

A net loss of \$816K is projected, which is \$1.7M under budget.

Forecast includes ESSER spending plan

Cash remains strong and is projected to end at 92 days cash on hand as of 06/30/2022.

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Average Daily Attendance Analysis

Category	Actual through Month 2	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2
Enrollment	3,073	3,081	3,139	(58)	3,367
ADA %	85.4%	90.0%	95.0%	-5.0%	95.0%
Average ADA	2,612.77	2,773.18	2,982.05	(208.87)	3,218.84

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LCFF Supplemental & Concentration Grant Factors

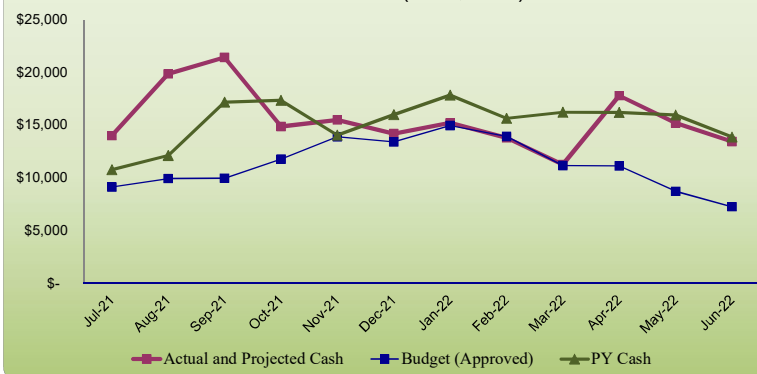
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	94.7%	94.6%	0.0%	94.9%
3-Year Average %	95.5%	95.5%	0.0%	96.3%
District UPP C. Grant Cap	85.1%	85.2%	0.1%	85.1%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 09/30/21	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	33,898,208	35,221,394	(1,323,186)	35,775,882	(1,877,675)	7,854,281	6,313,136	1,541,145	33,411,308	33,437,300
Federal Revenue	13,104,017	4,758,199	8,345,817	11,908,824	1,195,193	1,682,141	206,654	1,475,487	8,544,443	3,792,642
State Revenue	4,638,234	4,567,013	71,221	4,623,634	14,600	1,180,045	-	1,180,045	2,578,594	2,107,752
Other Local Revenue	2,289,329	2,209,619	79,710	2,370,400	(81,071)	574,098	557,847	16,251	2,587,536	2,379,954
Grants/Fundraising	112,510	112,500	10	112,500	10	111,082	17,189	93,893	263,396	257,740
TOTAL REVENUE	54,042,298	46,868,725	7,173,573	54,791,240	(748,942)	11,401,647	7,094,826	4,306,820	47,385,276	41,975,388
Total per ADA	19,487	15,717	3,771	19,758	(270)				14,721	14,128
w/o Grants/Fundraising	19,447	15,679	3,768	19,717	(270)				14,639	14,041
Certificated Salaries	16,914,149	15,864,204	(1,049,945)	17,072,545	158,396	3,424,032	3,211,741	(212,291)	12,866,595	13,306,587
Classified Salaries	6,555,278	5,465,700	(1,089,578)	6,511,987	(43,290)	1,402,586	1,102,654	(299,931)	3,627,635	3,815,754
Benefits	7,349,974	6,862,074	(487,901)	7,421,121	71,147	1,417,503	1,523,381	105,878	4,779,613	5,002,395
Student Supplies	5,608,547	3,557,052	(2,051,495)	5,378,151	(230,396)	1,160,157	849,450	(310,707)	5,238,611	2,615,362
Operating Expenses	16,968,958	12,943,770	(4,025,187)	16,391,245	(577,713)	4,334,302	3,326,723	(1,007,579)	13,715,921	14,721,963
Other	1,461,732	1,291,310	(170,422)	1,462,538	807	405,562	381,005	(24,557)	1,299,959	1,247,575
TOTAL EXPENSES	54,858,638	45,984,109	(8,874,528)	54,237,588	(621,050)	12,144,142	10,394,955	(1,749,187)	41,528,335	40,709,636
Total per ADA	19,782	15,420	(4,362)	19,558	224				12,902	13,702
NET INCOME / (LOSS)	(816,340)	884,615	(1,700,956)	553,652	(1,369,992)	(742,495)	(3,300,128)	2,582,190	5,856,942	1,265,752
OPERATING INCOME	432,893	1,965,342	(1,532,449)	1,805,607	(1,372,714)	(445,107)	(3,025,382)	2,580,275	6,938,656	2,285,091
EBITDA	645,392	2,175,925	(1,530,534)	2,016,190	(1,370,799)	(336,933)	(2,919,123)	2,582,190	7,156,901	2,513,327

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



Year-End Cash Balance		
Projected	Budget	Variance
13,442,814	7,258,652	6,184,163

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Balance Sheet	6/30/2021	8/31/2021	9/30/2021	6/30/2022 FC
Assets				
Cash, Operating	13,877,874	19,865,472	21,433,437	13,442,814
Cash, Restricted	0	0	0	0
Accounts Receivable	8,076,064	1,344,575	550,755	5,337,110
Due From Others	185,032	577,311	519,844	183,793
Other Assets	305,180	10,004	23,767	223,864
Net Fixed Assets	39,997,763	39,901,283	39,852,550	39,279,046
Total Assets	62,441,913	61,698,646	62,380,354	58,466,628
Liabilities				
A/P & Payroll	2,018,499	2,326,181	4,773,239	2,261,464
Due to Others	2,436,714	2,694,121	2,133,894	1,001,161
Deferred Revenue	1,588,033	8,571	8,571	8,571
Total Debt	10,625,881	10,625,881	10,434,358	10,238,986
Total Liabilities	16,669,127	15,654,753	17,350,063	13,510,182
Equity				
Beginning Fund Bal.	39,915,845	45,772,786	45,772,786	45,772,786
Net Income/(Loss)	5,856,942	271,106	(742,495)	(816,340)
Total Equity	45,772,786	46,043,892	45,030,291	44,956,446
Total Liabilities & Equity	62,441,913	61,698,645	62,380,353	58,466,628

Available Line of Credit				
Days Cash on Hand	82	137	146	92
Cash Reserve %	22.3%	37.5%	40.0%	25.1%



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis

September 2021

Net Income

Camino Nuevo Charter Academy is projected to achieve a net loss of (\$816K) in FY21-22 compared to \$885K in the board approved budget. Reasons for this negative \$1.70M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of September 30, 2021, the school's cash balance was \$21.43M. By June 30, 2022, the school's cash balance is projected to be \$13.44M, which represents a 25% reserve.

As of September 30, 2021, the Accounts Receivable balance was \$551K, down from \$1.34M in the previous month, due to the receipt of revenue earned in FY20-21.

As of September 30, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$4.77M, compared to \$2.33M in the prior month.

As of September 30, 2021, CNCA had a debt balance of \$10.43M compared to \$10.63M in the prior month. An additional \$195K will be paid this fiscal year. Debt balance is related to 3rd St/Prop 55 Long-Term loan due back to the State.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$54.04M, which is \$7.17M or 15.3% over budgeted revenue of \$46.87M.

Local Control Funding Formula Sources: Due to decreased enrollment and ADA, LCFF Sources are projected to be \$1.3M under budget.

Object Code 8299: All Other Federal Revenue is expected to be \$8.20M over budget due to the inclusion of GEER, ESSER I, ESSER II, and ESSER III spending plans. Revenue is offset by increased expenses.

Object Code 8593: After School Education and Safety (ASES) funding is expected to be \$157K over budget due to Cisneros being awarded the full grant which had been reduced in prior years. In addition, ASES funding for all charters increased by 14.6%. This is offset by increased ASES third party provider costs (**Object 5844**).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$100,000 and 10%.



Expenses

Total expenses for FY21-22 are projected to be \$54.86M, which is \$8.87M or 19.3% over budgeted expenditures of \$45.98M.

Object Code 1110: Teacher Salaries is projected to be \$819K over budget as a result of additional intervention teacher positions added with ESSER funds as well as increased teacher costs based on final teacher bargaining agreement.

Object Code 1175: Teacher Stipends expense is projected to be \$461K over budget as result of 21-22 Recognition Stipends given to all returning teachers. In addition, Dalzell Lance increased their intervention program for both summer and Saturday school. These increases are funded by ESSER or Expanded Learning Opportunity funds (ELO).

Object Code 1299: Certificated Pupil Support expense is projected to be \$121K under budget as a result of multiple open positions for the SPED Program.

Object Code 2900: Other Classified salaries are projected to be \$721K over budget. This is related to additional positions added with ESSER funds as well as Health Clerks added across the sites with LACOE COVID funds.

Object Code 3112: PERS expense is projected to be \$214K over budget as a result of increases classified salaries being funded by one-time funds.

Object Code 3501: State Unemployment Insurance expense is projected to be \$145K under budget based on final SUI percentage decreasing from 1.23% to 0.50%.

Object Code 5844: After School Services expense is projected to be \$157K over budget. As mentioned above, this is related to Cisneros grant increase as well as an overall increase in funding.

Additional one-time funds were used to cover expenses in the following budget line items:

- **Object Code 4111:** Core Curricula Materials are \$1.14M over budget. This includes new curriculum across all charter schools.
- **Object Code 4311:** Student Materials are \$164K over budget. This includes addition of student software.
- **Object Code 4371:** Custodial Supplies are \$163K over budget due to increased COVID related cleaning materials.
- **Object Code 4390:** Other Supplies are \$116K over budget. This includes personal protective equipment (PPE) as well as COVID tests.
- **Object Code 4411:** Non Capitalized Equipment is \$382K over budget due to planned technology purchases
- **Object Code 5841:** Contracted Substitute Teachers expense is \$214K over budget.
- **Object Code 5849:** Other Student Instructional Services expense is \$1.97M over budget. This includes Independent Study for the first school semester as well as Mental Health Program Fee.
- **Object Code 5852:** Professional Development expense \$694K over budget.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$100,000 and 10%.



- **Object Code 5859:** All Other Consultants & Services is \$558K over budget. This includes COVID coordinator expenses across all sites as well as increased technology services.
- **Object Code 5999:** Other Communications expense is \$305K over budget. This includes student hotspots for the school year.
- **Object Code 6901:** Depreciation expense is \$169K over budget. This includes depreciation for increased capital equipment purchases being made.

ADA

Budgeted average ADA for FY21-22 is 2982.05 based on an enrollment of 3139 and a 95.0% attendance rate.

The forecast assumes an ADA of 2773.18 based on an enrollment of 3081 and a 90.0% attendance rate.

In Month 2, ADA was 2747.47 with 3073 students enrolled at the end of the month and a 89.6% ADA rate.

Average ADA for the year (through Month 2) is 2612.77 (an 85.4% ADA rate for the year to date).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$100,000 and 10%.

		CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
		2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast
Enrollment		590	581	697	679	471	451	267	262	738	713	606	604	508	504	-	-	3,139	3,081
	ADA	560.50	526.43	662.15	609.39	447.45	396.71	253.65	234.66	701.10	631.37	575.70	548.47	482.60	457.52	-	-	2,982.05	2,773.18
	ADA %	95%	91%	95%	90%	95%	89%	95%	91%	95%	90%	95%	91%	95%	91%	-	-	95%	91%
	UPP	100%	100%	93%	93%	99%	99%	94%	94%	97%	97%	91%	91%	96%	96%	0%	0%	82%	82%
Income																			
8011-8098 · Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		3,856,871	3,505,051	4,427,685	3,944,368	3,114,400	2,676,735	1,645,238	1,469,759	4,759,637	4,146,494	3,827,826	3,525,683	5,044,024	4,952,709	-	-	21,916,044	20,074,305
8012 Education Protection Account		1,059,320	1,272,810	1,255,284	1,477,924	841,985	955,002	477,304	564,898	1,319,289	1,519,901	1,089,425	1,327,777	96,520	91,504	-	-	4,819,837	5,689,916
8019 Local Control Funding Formula - Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes		1,594,920	1,544,067	1,884,168	1,787,396	1,273,232	1,163,586	721,769	688,279	1,995,001	1,851,865	1,638,172	1,608,712	1,373,253	1,341,947	-	-	8,485,513	8,133,987
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 · Local Control Funding Formula Sources		6,511,111	6,321,928	7,567,136	7,209,688	5,229,617	4,795,323	2,844,310	2,722,936	8,073,927	7,518,260	6,555,423	6,462,172	6,513,796	6,386,161	-	-	35,221,394	33,898,208
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		149,822	140,715	176,993	162,890	119,603	106,041	67,801	62,725	187,404	168,765	153,885	146,606	128,999	122,295	-	-	797,102	741,271
8221 Child Nutrition - Federal		570,561	626,223	519,410	529,597	428,932	429,859	152,252	156,393	581,184	586,252	387,254	403,965	224,523	233,222	-	-	2,282,932	2,379,258
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I		310,690	299,542	234,893	281,238	213,116	225,453	115,832	127,811	328,948	353,264	207,936	237,226	182,909	198,346	-	-	1,265,376	1,369,616
8292 Title II		29,060	29,418	28,616	28,970	23,304	23,591	12,666	12,822	35,970	36,414	23,768	24,061	20,263	20,512	-	-	137,677	139,375
8294 Title III		41,756	41,756	28,257	28,257	31,346	31,346	11,783	11,783	43,129	43,129	22,194	22,194	10,754	10,754	-	-	146,089	146,089
8295 Title IV, SSAE		23,814	24,324	17,687	18,066	16,335	16,685	9,744	9,952	26,079	26,637	15,938	16,279	14,019	14,320	-	-	97,538	99,626
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue		-	1,652,647	-	1,796,111	-	1,184,981	17,771	738,600	17,771	1,923,582	-	1,655,538	13,714	1,200,904	-	-	31,486	8,228,782
Total 8100-8299 · Other Federal Income		1,125,703	2,814,625	1,005,856	2,845,128	832,636	2,017,956	387,849	1,120,086	1,220,486	3,138,042	810,975	2,505,869	595,181	1,800,353	-	-	4,758,199	13,104,017
8300-8599 · Other State Revenue																			
8520 Child Nutrition - State		47,612	51,063	42,917	42,758	35,879	35,136	12,339	12,383	48,218	47,519	32,289	32,913	17,435	17,690	-	-	188,471	191,943
8550 Mandate Block Grant		9,484	9,484	11,534	11,534	7,901	7,901	4,477	4,477	12,377	12,377	10,431	10,431	20,425	20,425	-	-	64,252	64,252
8561 State Lottery - Non Prop 20		84,075	86,123	99,323	99,922	67,118	65,371	38,048	38,497	105,165	103,868	86,355	89,679	72,390	74,815	-	-	447,308	454,408
8562 State Lottery - Prop 20		27,465	34,343	32,445	39,846	21,925	26,068	12,429	15,352	34,354	41,420	28,209	35,762	23,647	29,834	-	-	146,120	181,206
8560 Lottery Revenue		111,540	120,466	131,768	139,769	89,043	91,439	50,476	53,849	139,519	145,288	114,564	125,441	96,037	104,650	-	-	593,428	635,614
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740		295,637	333,923	-	-	-	-	123,147	123,147	123,147	123,147	-	-	299,926	299,926	-	-	718,710	756,996
8592 State Mental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8593 After School Education & Safety		177,559	203,483	177,559	203,483	177,559	203,483	-	-	177,559	203,483	124,387	203,483	-	-	-	-	657,065	813,931
8594 Supplemental Categorical Block Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 State Revenue - Other		422,026	416,197	517,858	485,964	345,289	320,875	205,264	175,401	550,553	496,277	472,152	469,675	382,499	307,386	-	-	2,345,088	2,175,498
Total 8300-8599 · Other State Income		1,063,857	1,134,616	881,636	883,507	655,671	658,834	395,703	369,257	1,051,374	1,028,091	753,824	841,943	816,323	750,077	-	-	4,567,013	4,638,234
8600-8799 · Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income		15,000	15,000	10,000	10,000	12,000	12,000	5,000	5,000	17,000	17,000	10,000	10,000	14,000	14,000	-	-	66,000	66,000
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		10,000	10,000	100,000	100,000	2,500	2,500	-	-	2,500	2,500	-	-	-	-	-	-	112,500	112,500
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	2	-	2	-	1	-	1	-	2	-	2	-	2	-	-	-	10
8696 Other Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate		13,440	13,440	14,776	14,776	14,776	14,776	14,776	14,776	29,552	29,552	14,776	14,776	16,741	16,741	-	-	89,284	89,284

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8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	2,195	-	3,264	-	11,055	-	-	-	11,055	-	4,160	-	1,578	-	-	-	22,252
8792 Transfers of Apportionments - Special Education	386,128	398,402	456,155	461,186	308,248	300,230	174,739	177,591	482,988	477,821	396,600	415,082	332,463	346,251	-	-	2,054,334	2,098,743
Total 8600-8799 - Other Income-Local	424,568	439,039	580,931	589,229	337,524	340,562	194,515	197,367	532,040	537,930	421,376	444,020	363,204	378,572	-	-	2,322,119	2,388,790
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	1,805	-	2,648	-	1,794	-	1,016	-	2,810	-	2,851	-	2,935	-	-	-	13,050
Total Prior Year Adjustments	-	1,805	-	2,648	-	1,794	-	1,016	-	2,810	-	2,851	-	2,935	-	-	-	13,050
TOTAL INCOME	9,125,239	10,712,013	10,035,559	11,530,200	7,055,448	7,814,468	3,822,378	4,410,664	10,877,827	12,225,132	8,541,597	10,256,854	8,288,503	9,318,099	-	-	46,868,725	54,042,298
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,856,591	1,941,681	2,463,353	2,883,391	1,494,941	1,599,654	881,270	894,105	2,376,211	2,493,759	2,308,249	2,550,937	2,037,137	1,990,661	-	-	11,041,541	11,860,429
1120 Teachers' Hourly	-	-	42,000	34,755	-	-	-	38,552	-	38,552	13,090	-	-	-	-	-	55,090	73,307
1170 Teachers' Salaries - Substitute	53,723	53,723	61,050	61,050	82,510	83,128	24,050	24,050	106,560	107,178	64,750	64,750	51,870	51,870	-	-	337,953	338,571
1175 Teachers' Salaries - Stipend/Extra Duty	105,410	172,088	99,870	186,140	110,450	149,220	28,540	71,250	138,990	220,470	80,120	170,050	103,255	240,115	-	-	527,645	988,863
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	69,273	64,654	81,571	76,494	50,956	51,586	30,292	29,266	81,249	80,852	67,462	66,536	62,228	55,644	-	-	361,782	344,180
1299 Certificated Pupil Support - Other	110,963	99,387	204,657	117,649	81,624	79,298	48,523	44,988	130,146	124,286	107,846	102,333	99,678	88,893	-	-	653,291	532,548
1300 Certificated Supervisors' & Administrators' Salaries	505,530	472,910	502,580	473,159	436,923	425,898	298,939	289,698	735,862	715,596	498,610	471,289	644,320	643,298	-	-	2,886,903	2,776,253
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	2,701,489	2,804,443	3,455,081	3,832,638	2,257,404	2,388,783	1,311,614	1,391,909	3,569,018	3,780,692	3,140,127	3,425,894	2,998,488	3,070,481	-	-	15,864,204	16,914,149
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	447,441	493,847	408,968	487,750	342,671	372,569	103,508	121,424	446,178	493,993	588,855	664,160	309,820	226,971	-	-	2,201,262	2,366,723
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	161,585	246,926	-	38,472	74,400	70,371	65,150	-	139,550	70,371	18,500	15,228	-	-	-	-	319,635	370,997
2200 Classified Support Salaries	113,209	139,252	142,574	124,043	102,671	107,420	55,785	72,609	158,456	180,028	108,776	110,845	80,127	92,454	-	-	603,142	646,621
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	3,098	-	45,280	-	-	-	48,378
2400 Classified Office Staff Salaries	211,705	219,048	178,385	198,234	205,625	218,846	142,096	143,998	347,721	362,843	194,110	202,077	218,365	228,324	-	-	1,150,286	1,210,526
2900 Other Classified Salaries	202,264	380,057	221,242	335,673	201,473	340,754	116,296	149,583	317,769	490,337	272,049	406,016	178,050	299,949	-	-	1,191,375	1,912,033
Total 2000 - Classified Salaries	1,136,204	1,479,130	951,169	1,184,173	926,840	1,109,960	482,835	487,613	1,409,674	1,597,573	1,182,290	1,401,424	786,362	892,978	-	-	5,465,700	6,555,278
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	457,092	464,686	584,600	638,065	381,953	393,982	221,925	232,457	603,878	626,439	531,310	567,833	507,344	511,141	-	-	2,684,223	2,808,164
3212 PERS - Public Employee Retirement System	260,304	332,214	217,913	263,348	212,339	250,389	110,617	109,294	322,956	359,683	270,863	310,097	180,155	200,381	-	-	1,252,192	1,465,723
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	70,445	92,500	58,972	73,902	57,464	70,204	29,936	30,222	87,400	100,426	73,302	87,172	48,754	56,382	-	-	338,873	410,383
3331 MED - Medicare	55,647	62,082	63,891	72,721	46,172	50,704	26,020	27,305	72,191	78,008	62,675	69,970	54,880	57,669	-	-	309,284	340,451
3401 H&W - Health & Welfare	322,253	369,384	379,682	424,134	297,972	322,464	108,085	123,318	406,057	445,782	353,643	372,624	316,147	321,833	-	-	1,777,782	1,933,756
3501 SUI - State Unemployment Insurance	47,204	21,395	54,197	25,061	39,166	17,474	22,072	9,410	61,238	26,883	53,166	24,115	46,554	19,911	-	-	262,358	117,365
3601 Workers' Compensation Insurance	47,595	55,206	46,730	55,599	29,531	36,550	20,342	21,910	49,874	58,460	50,820	58,497	42,343	45,894	-	-	237,361	273,656
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	477	-	-	-	477
Total 3000 - Employee Benefits	1,260,539	1,397,467	1,405,985	1,552,830	1,064,597	1,141,765	538,996	553,916	1,603,593	1,695,681	1,395,778	1,490,307	1,196,178	1,213,688	-	-	6,862,074	7,349,974
4000 - Supplies																		
4111 Core Curricula Materials	24,800	324,800	108,300	290,034	16,571	240,305	12,107	117,607	28,678	357,912	27,755	335,642	31,900	54,754	-	-	221,433	1,363,142
4211 Books & Other Reference Materials	1,000	1,000	7,000	7,000	3,325	3,325	375	375	3,700	3,700	4,000	4,000	13,000	13,000	-	-	28,700	28,700
4311 Student Materials	48,800	78,223	58,001	81,547	53,247	86,247	29,095	42,502	82,341	128,748	33,328	56,528	51,420	92,420	-	-	273,889	437,465
4351 Office Supplies	18,600	18,600	18,000	18,000	19,200	19,200	12,000	17,000	31,200	36,200	15,600	15,600	18,000	18,000	-	-	101,400	106,400
4371 Custodial Supplies	13,720	40,529	12,000	34,315	21,600	46,742	12,000	32,142	33,600	78,884	18,000	66,142	22,800	42,942	-	-	100,120	262,812
4391 Food (Non Nutrition Program)	11,150	11,150	8,600	8,600	14,000	14,000	9,000	9,000	23,000	23,000	12,567	12,567	11,250	15,350	-	-	66,567	70,667
4392 Uniforms	9,800	9,800	5,000	11,374	8,565	8,265	4,005	3,930	12,570	12,195	4,000	4,000	15,620	15,560	-	-	46,990	52,929
4393 PE & Sports Equipment	4,000	4,000	5,000	5,000	7,000	10,000	4,000	7,000	11,000	17,000	6,000	6,000	2,500	2,500	-	-	28,500	34,500
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	12,190	27,163	17,091	34,864	11,413	26,353	8,551	21,536	19,964	47,889	18,318	32,312	30,024	55,012	-	-	97,587	197,240

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast
4390 Other Supplies	37,140	52,113	35,691	59,838	40,978	58,618	25,556	41,466	66,534	100,084	40,885	54,879	59,394	88,422	-	-	239,644	355,336
4411 Non Capitalized Equipment	16,309	96,725	12,409	77,315	18,288	66,935	9,156	46,667	27,444	113,602	15,648	59,532	61,898	168,715	-	-	133,708	515,890
4711 Nutrition Program Food & Supplies	598,524	675,495	530,244	521,052	466,679	449,291	176,667	175,669	643,346	624,961	449,383	450,386	236,661	266,909	-	-	2,458,158	2,538,802
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	758,893	1,287,485	781,645	1,089,101	639,888	970,663	276,956	473,428	916,843	1,444,091	604,598	1,042,708	495,073	745,161	-	-	3,557,052	5,608,547
5000 - Operating Services																		
5211 Travel & Conferences	12,000	17,000	60,250	60,250	8,000	8,597	1,597	1,597	9,597	10,194	5,000	18,600	20,620	20,620	-	-	107,467	126,664
5311 Dues & Memberships	9,205	9,115	11,310	11,130	6,497	6,297	3,170	3,120	9,667	9,417	8,210	8,190	16,500	16,460	-	-	54,892	54,312
5451 General Insurance	-	-	-	-	-	-	25,277	25,277	25,277	25,277	-	-	3,904	3,904	-	-	29,181	29,181
5511 Utilities	144,523	144,523	104,466	104,466	142,541	142,541	49,505	49,505	192,046	192,046	127,924	127,924	120,870	120,870	-	-	689,829	689,829
5521 Security Services	40,740	57,404	1,400	1,400	500	38,100	2,300	2,300	2,800	40,400	500	500	5,090	5,090	-	-	50,530	104,794
5531 Housekeeping Services	86,550	95,250	72,000	72,000	106,000	106,000	-	3,021	106,000	109,021	114,300	114,300	66,723	66,723	-	-	445,573	457,294
5599 Other Facility Operations & Utilities	41,237	41,237	44,993	44,993	61,875	61,875	21,685	23,170	83,560	85,045	69,955	69,955	55,841	55,841	-	-	295,586	297,071
5611 School Rent - Private Facility	575,176	593,640	-	-	-	-	218,928	218,928	218,928	218,928	-	-	533,202	533,202	-	-	1,327,306	1,345,770
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	8,011	8,011	14,638	14,638	-	-	6,908	6,908	6,908	6,908	1,000	1,000	35,866	35,866	-	-	66,423	66,423
5621 Equipment Lease	44,009	44,009	26,459	26,459	38,071	38,071	19,641	19,641	57,712	57,712	30,205	30,205	54,412	54,412	-	-	212,798	212,798
5631 Vendor Repairs	43,000	43,000	30,000	30,000	44,000	44,000	25,000	25,000	69,000	69,000	40,000	40,000	35,000	35,000	-	-	217,000	217,000
5812 Field Trips & Pupil Transportation	16,800	16,800	32,000	32,000	21,465	21,165	17,400	17,400	38,865	38,565	12,000	15,000	48,300	48,300	-	-	147,965	150,665
5821 Legal	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-	2,000	-	-	15,000	17,000
5823 Audit	-	694	-	1,035	-	554	-	529	-	1,083	-	928	-	597	-	-	-	4,337
5831 Advertisement & Recruitment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000	5,000	5,000	5,000	-	-	30,000	30,000
5841 Contracted Substitute Teachers	-	-	-	106,872	-	7,498	-	8,130	-	15,628	-	73,933	1,800	19,335	-	-	1,800	215,768
5842 Special Education Services	330,000	330,000	459,250	459,250	209,000	209,000	104,500	104,500	313,500	313,500	197,500	226,578	185,300	185,300	-	-	1,485,550	1,514,628
5843 Non Public School	-	-	75,185	75,185	-	-	-	-	-	-	2,980	2,980	-	-	-	-	78,165	78,165
5844 After School Services	177,559	203,483	177,559	203,483	177,559	203,483	-	-	177,559	203,483	124,387	203,483	-	-	-	-	657,065	813,931
5849 Other Student Instructional Services	59,280	368,417	-	427,392	-	273,522	-	202,799	-	476,320	8,840	350,942	33,689	450,957	-	-	101,809	2,074,028
5852 Professional Development	18,813	165,631	18,375	182,186	19,675	120,001	19,413	73,076	39,088	193,077	28,250	136,937	3,963	124,507	-	-	108,488	802,337
5854 Nursing & Medical (Non-IEP)	4,100	4,100	6,000	6,000	3,500	3,500	2,500	2,500	6,000	6,000	6,658	6,658	2,000	2,000	-	-	24,758	24,758
5859 All Other Consultants & Services	23,041	172,712	13,946	132,105	36,375	129,995	7,608	38,301	43,983	168,295	33,803	119,479	31,129	111,240	-	-	145,904	703,831
5861 Non Instructional Software	55,664	73,006	61,741	82,495	49,346	62,872	32,369	39,477	81,715	102,349	67,311	85,182	46,751	65,511	-	-	313,182	408,543
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	65,111	63,219	75,671	72,097	52,296	47,953	28,443	27,229	80,739	75,183	65,554	64,622	65,138	63,862	-	-	352,214	338,982
5872 Special Education Fees (SELPA)	107,190	107,823	126,630	124,815	85,570	81,254	48,508	48,063	134,078	129,317	110,097	112,338	92,292	93,709	-	-	570,287	568,003
5881 Intra-Agency Fees	1,000,487	990,783	1,084,605	1,050,127	766,046	714,836	421,412	409,577	1,187,458	1,124,413	931,968	929,972	927,906	918,271	-	-	5,132,424	5,013,566
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	11,737	11,737	14,482	14,482	11,025	11,025	5,422	5,422	16,447	16,447	11,590	11,590	13,305	13,305	-	-	67,562	67,562
5911 Office Phone	20,616	20,616	9,492	9,492	13,764	13,764	7,966	7,966	21,730	21,730	9,528	9,528	16,716	16,716	-	-	78,082	78,082
5913 Mobile Phone	792	792	1,512	1,512	4,020	4,020	1,512	1,512	5,532	5,532	3,600	3,600	840	840	-	-	12,276	12,276
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	20,926	-	-	111,605	111,605
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	800	8,000	1,250	6,750	3,500	6,500	500	1,500	4,000	8,000	2,000	4,000	5,000	8,000	-	-	13,050	34,750
5999 Other Communications	-	57,321	-	67,684	-	45,828	-	25,927	-	71,754	-	59,052	-	49,193	-	-	-	305,004
Total 5000 - Operating Services	2,918,243	3,670,126	2,546,685	3,443,769	1,884,097	2,425,720	1,095,033	1,415,844	2,979,131	3,841,564	2,051,629	2,865,942	2,448,083	3,147,557	-	-	12,943,770	16,968,958
6000 - Capital Outlay																		
6901 Depreciation Expense	133,720	152,714	613,199	624,912	68,496	87,066	69,967	86,741	138,464	173,806	88,205	131,573	107,140	166,229	-	-	1,080,727	1,249,233
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	133,720	152,714	613,199	624,912	68,496	87,066	69,967	86,741	138,464	173,806	88,205	131,573	107,140	166,229	-	-	1,080,727	1,249,233
7000 - Other Outgo																		
7438 Interest Expense	-	-	210,583	212,498	-	-	-	-	-	-	-	-	-	-	-	-	210,583	212,498
Total 7000 - Other Outgo	-	-	210,583	212,498	-	-	-	-	-	-	-	-	-	-	-	-	210,583	212,498
TOTAL EXPENSE	8,909,089	10,791,365	9,964,346	11,939,921	6,841,322	8,123,957	3,775,402	4,409,451	10,616,723	12,533,408	8,462,627	10,357,848	8,031,324	9,236,095	-	-	45,984,109	54,858,638
NET INCOME	216,150	(79,352)	71,213	(409,721)	214,126	(309,489)	46,977	1,213	261,103	(308,276)	78,969	(100,994)	257,180	82,003	-	-	884,615	(816,340)

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast
Beginning Cash Balance	2,227,459	3,033,269	971,644	1,677,764	1,227,768	2,000,901	1,802,564	2,032,231	3,030,333	4,033,132	1,172,258	1,849,639	668,193	1,866,820	21,442	1,417,249	8,091,327	13,877,874
Cash Flow from Operating Activities																		
Net Income	216,150	(79,352)	71,213	(409,721)	214,126	(309,489)	46,977	1,213	261,103	(308,276)	78,969	(100,994)	257,180	82,003	-	-	884,615	(816,340)
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,979,895	1,297,747	2,106,104	1,550,032	1,578,042	974,224	796,606	644,569	2,374,648	1,618,793	1,894,225	1,410,778	1,839,838	2,198,714	-	-	10,194,709	8,076,064
Current Year Accounts Receivable	(2,475,412)	(1,336,107)	(2,327,299)	(1,091,027)	(1,669,828)	(903,462)	(992,812)	(569,310)	(2,662,640)	(1,472,772)	(1,941,711)	(886,206)	(2,688,370)	(550,998)	-	-	(12,095,433)	(5,337,110)
Change in Due from	-	653	-	1,999	-	(77)	-	(2,253)	-	(2,330)	-	(311)	-	1,309	-	(80)	-	1,239
Change in Accounts Payable	(18,904)	7,468	(21,873)	(7,414)	(16,743)	(9,842)	(7,439)	12,743	(24,182)	2,900	(18,908)	(11,024)	(15,499)	(327,599)	(2,027)	35,019	(101,393)	(300,649)
Change in Due to	(818)	52,271	(1,141)	96,158	(742)	55,556	(486)	34,751	(1,227)	90,307	(1,036)	72,382	(730)	(357,999)	-	(1,388,672)	(4,952)	(1,435,554)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	111,905	-	126,066	-	77,549	-	47,145	-	124,694	-	125,217	-	16,486	-	39,247	-	543,615
Change in Prepaid Expenditures	(102,801)	(2,999)	(45,354)	(1,736)	(54,060)	(4,941)	(45,084)	(2,078)	(99,143)	(7,019)	(26,782)	(613)	(99,018)	(2,824)	(15,000)	96,506	(388,098)	81,316
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	(232,704)	-	(368,840)	-	(187,662)	-	(104,924)	-	(292,586)	-	(315,342)	-	(369,990)	-	-	-	(1,579,462)
Depreciation Expense	133,720	152,714	613,199	624,912	68,496	87,066	69,967	86,741	138,464	173,806	88,205	131,573	107,140	166,229	-	-	1,080,727	1,249,233
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(1,540)	(81,595)	(11,000)	(30,309)	-	(47,257)	(1,500)	(112,585)	(1,500)	(159,842)	-	(24,132)	-	(234,639)	-	-	(14,040)	(530,517)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	(388,810)	(386,895)	-	-	-	-	-	-	-	-	-	-	-	-	(388,810)	(386,895)
Ending Cash Balance	1,957,749	2,923,270	966,681	1,780,990	1,347,062	1,732,565	1,668,793	2,068,242	3,015,855	3,800,807	1,245,219	2,250,967	68,733	2,487,512	4,415	199,268	7,258,652	13,442,814

Actuals as of															9/30/2021										
		# 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-2		P-1		P-1		P-1		P-1		P-1	

