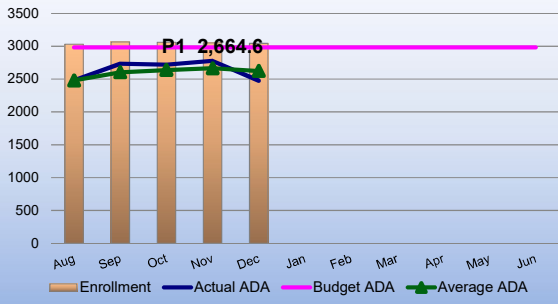


CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (December 2021)

1 Key Performance Indicators

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

2 ADA & Enrollment



KEY POINTS

The average ADA percentage through Month 5 is at 86.3%. For Month 6 and onward CNCA is projecting to have a 92% ADA rate. This would result on an overall P2 rate of 88% which is 7% 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 285 under budget resulting in reduced funding across all of the charters.

A net loss of \$831K is projected, which is \$1.7M under budget.

Forecast includes ESSER spending plan.

Cash remains strong and is projected to end at 101 days cash on hand as of 06/30/2022.

3 Average Daily Attendance Analysis

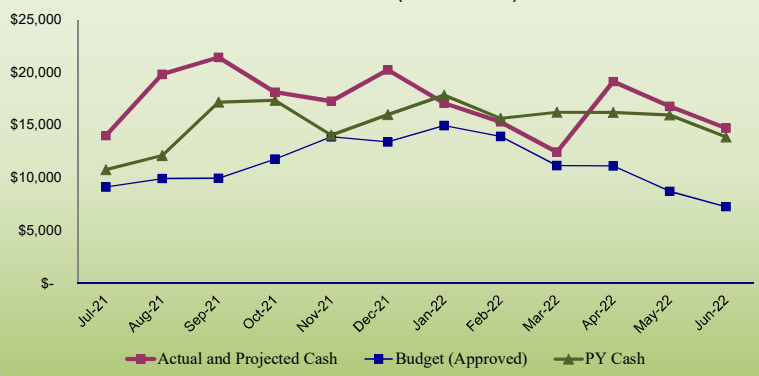
Category	Actual through Month 5	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	3,044	3,069	3,139	(70)	3,088	3,367
ADA %	86.3%	88.0%	95.0%	-7.0%	89.5%	95.0%
Average ADA	2,622.76	2,696.99	2,982.05	(285.06)	2,762.74	3,218.84

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	94.7%	94.6%	-0.1%	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%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 12/31/21	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	32,976,533	35,221,394	(2,244,861)	33,776,536	(800,003)	17,274,775	15,423,088	1,851,687	33,411,308	33,437,300
Federal Revenue	13,119,043	4,758,199	8,360,843	13,094,328	24,714	3,633,015	844,073	2,788,942	8,544,443	3,792,642
State Revenue	4,586,738	4,567,013	19,725	4,616,100	(29,361)	2,451,951	1,988,274	463,677	2,578,594	2,107,752
Other Local Revenue	2,602,885	2,209,619	393,267	2,444,552	158,333	1,468,864	1,103,648	365,216	2,587,536	2,379,954
Grants/Fundraising	163,169	112,500	50,669	133,510	29,659	161,741	74,796	86,945	263,396	257,740
TOTAL REVENUE	53,448,368	46,868,725	6,579,644	54,065,027	(616,659)	24,990,345	19,433,878	5,556,467	47,385,276	41,975,388
<i>Total per ADA</i>	<i>19,818</i>	<i>15,717</i>	<i>4,101</i>	<i>20,046</i>	<i>(229)</i>				<i>14,721</i>	<i>14,128</i>
<i>w/o Grants/Fundraising</i>	<i>19,757</i>	<i>15,679</i>	<i>4,078</i>	<i>19,997</i>	<i>(240)</i>				<i>14,639</i>	<i>14,041</i>
Certificated Salaries	16,476,292	15,864,204	(612,088)	16,850,580	374,288	7,597,668	7,480,941	(116,727)	12,866,595	13,306,587
Classified Salaries	6,588,152	5,465,700	(1,122,452)	6,490,357	(97,795)	2,986,006	2,555,177	(430,829)	3,627,635	3,815,754
Benefits	7,214,164	6,862,074	(352,091)	7,312,160	97,996	3,322,911	3,325,687	2,777	4,779,613	5,002,395
Student Supplies	4,770,232	3,557,052	(1,213,180)	5,602,109	831,877	2,670,279	1,739,236	(931,043)	5,238,611	2,615,362
Operating Expenses	17,795,835	12,943,770	(4,852,065)	17,037,419	(758,416)	7,366,912	6,526,568	(840,344)	13,715,921	14,721,963
Other	1,434,696	1,291,310	(143,386)	1,451,594	16,898	701,197	652,839	(48,358)	1,299,959	1,247,575
TOTAL EXPENSES	54,279,371	45,984,109	(8,295,261)	54,744,219	464,848	24,644,973	22,280,449	(2,364,524)	41,528,335	40,709,636
<i>Total per ADA</i>	<i>20,126</i>	<i>15,420</i>	<i>(4,706)</i>	<i>20,298</i>	<i>(172)</i>				<i>12,902</i>	<i>13,702</i>
NET INCOME / (LOSS)	(831,003)	884,615	(1,715,618)	(679,192)	(151,811)	345,372	(2,846,571)	3,240,302	5,856,942	1,265,752
OPERATING INCOME	393,110	1,965,342	(1,572,232)	561,819	(168,709)	940,310	(2,299,991)	3,240,302	6,938,656	2,285,091
EBITDA	603,693	2,175,925	(1,572,232)	772,402	(168,709)	1,046,569	(2,193,732)	3,240,302	7,156,901	2,513,327

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



Year-End Cash Balance		
Projected	Budget	Variance
14,734,737	7,258,652	7,476,086

7 Balance Sheet

Balance Sheet	6/30/2021	11/30/2021	12/31/2021	6/30/2022 FC
Assets				
Cash, Operating	13,877,874	17,270,564	20,256,534	14,734,737
Cash, Restricted	0	0	0	0
Accounts Receivable	8,076,064	112,386	97,842	4,248,067
Due From Others	185,032	22,639	183,733	180,041
Other Assets	305,180	25,401	43,553	247,447
Net Fixed Assets	39,997,763	39,695,417	39,692,405	39,147,406
Total Assets	62,441,913	57,126,408	60,274,067	58,557,699
Liabilities				
A/P & Payroll	2,018,499	1,685,642	1,625,375	2,297,582
Due to Others	2,436,714	2,074,795	2,089,519	1,072,691
Deferred Revenue	1,588,033	8,571	8,571	8,571
Total Debt	10,625,881	10,432,443	10,432,443	10,237,071
Total Liabilities	16,669,127	14,201,452	14,155,908	13,615,915
Equity				
Beginning Fund Bal.	39,915,845	45,772,786	45,772,786	45,772,786
Net Income/(Loss)	5,856,942	(2,847,830)	345,372	(831,003)
Total Equity	45,772,786	42,924,956	46,118,159	44,941,784
Total Liabilities & Equity	62,441,913	57,126,408	60,274,067	58,557,698

Available Line of Credit				
Days Cash on Hand	82	118	139	101
Cash Reserve %	22.3%	32.3%	38.2%	27.8%

Camino Nuevo Charter Academy

Consolidated Budget Summary

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	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	575	697	687	471	446	267	253	738	699	606	604	508	504	-	-	3,139	3,069
ADA	560.50	506.42	662.15	604.69	447.45	371.71	253.65	223.76	701.10	595.47	575.70	537.58	482.60	452.83	-	-	2,982.05	2,696.99
ADA %	95%	89%	95%	90%	95%	86%	95%	90%	95%	88%	95%	90%	95%	91%	-	-	95%	89%
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	3,371,325	4,427,685	3,910,194	3,114,400	2,508,358	1,645,238	1,403,710	4,759,637	3,912,068	3,827,826	3,454,079	5,044,024	4,901,939	-	-	21,916,044	19,549,605
8012 Education Protection Account	1,059,320	1,224,429	1,255,284	1,466,525	841,985	894,820	477,304	538,659	1,319,289	1,433,479	1,089,425	1,301,414	96,520	90,566	-	-	4,819,837	5,516,413
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,594,920	1,485,375	1,884,168	1,773,610	1,273,232	1,090,259	721,769	656,308	1,995,001	1,746,567	1,638,172	1,576,771	1,373,253	1,328,191	-	-	8,485,513	7,910,514
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	6,511,111	6,081,130	7,567,136	7,150,329	5,229,617	4,493,437	2,844,310	2,598,677	8,073,927	7,092,114	6,555,423	6,332,263	6,513,796	6,320,697	-	-	35,221,394	32,976,533
8100-8299 - Federal Revenue																		
8181 Special Education - Federal (IDEA)	149,822	140,516	176,993	167,783	119,603	103,138	67,801	62,087	187,404	165,225	153,885	149,162	128,999	125,647	-	-	797,102	748,334
8221 Child Nutrition - Federal	570,561	475,790	519,410	292,840	428,932	245,303	152,252	106,708	581,184	352,011	387,254	268,563	224,523	200,647	-	-	2,282,932	1,589,851
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	-	1,709,458	-	1,848,467	-	1,575,659	17,771	838,579	17,771	2,414,238	-	1,900,659	13,714	1,153,331	-	-	31,486	9,026,152
Total 8100-8299 - Other Federal Income	1,125,703	2,720,805	1,005,856	2,665,620	832,636	2,221,175	387,849	1,169,742	1,220,486	3,390,917	810,975	2,618,144	595,181	1,723,557	-	-	4,758,199	13,119,043
8300-8599 - Other State Revenue																		
8520 Child Nutrition - State	47,612	31,976	42,917	17,479	35,879	15,224	12,339	6,816	48,218	22,040	32,289	17,908	17,435	12,393	-	-	188,471	101,796
8550 Mandate Block Grant	9,484	9,484	11,534	11,534	7,901	7,899	4,477	4,478	12,377	12,377	10,431	10,431	20,425	20,425	-	-	64,252	64,251
8561 State Lottery - Non Prop 20	84,075	83,422	99,323	99,626	67,118	62,085	38,048	36,825	105,165	98,910	86,355	88,336	72,390	74,232	-	-	447,308	444,525
8562 State Lottery - Prop 20	27,465	33,266	32,445	39,728	21,925	24,758	12,429	14,685	34,354	39,443	28,209	35,226	23,647	29,602	-	-	146,120	177,265
8560 Lottery Revenue	111,540	116,688	131,768	139,354	89,043	86,843	50,476	51,510	139,519	138,353	114,564	123,562	96,037	103,833	-	-	593,428	621,790
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	422,026	517,858	501,728	345,289	369,909	205,264	180,616	550,553	550,525	472,152	472,152	382,499	281,543	-	-	2,345,088	2,227,974
Total 8300-8599 - Other State Income	1,063,857	1,117,579	881,636	873,577	655,671	683,358	395,703	366,567	1,051,374	1,049,925	753,824	827,537	816,323	718,120	-	-	4,567,013	4,586,738
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	12,500	100,000	108,000	2,500	2,500	-	27,500	2,500	30,000	-	2,500	-	10,000	-	-	112,500	163,000
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	15	-	18	-	-	-	12	-	95	-	107	-	14	-	-	-	169
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

	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
8698 SELPA Grants	-	30,003	-	49,808	-	17,726	-	10,049	-	27,775	-	16,529	-	22,934	-	-	-	147,050
8699 All Other Local Revenue	-	4,697	-	4,383	-	16,510	-	43	-	16,553	-	4,258	-	5,294	-	-	-	35,185
8792 Transfers of Apportionments - Special Education	386,128	397,838	456,155	475,038	308,248	292,012	174,739	175,784	482,988	467,795	396,600	422,317	332,463	355,739	-	-	2,054,334	2,118,728
Total 8600-8799 - Other Income-Local	424,568	473,494	580,931	662,023	337,524	355,536	194,515	233,246	532,040	588,782	421,376	470,395	363,204	424,721	-	-	2,322,119	2,619,416
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	52,793	-	12,444	-	6,273	-	16,927	-	23,199	-	13,761	-	44,441	-	-	-	146,638
Total Prior Year Adjustments	-	52,793	-	12,444	-	6,273	-	16,927	-	23,199	-	13,761	-	44,441	-	-	-	146,638
TOTAL INCOME	9,125,239	10,445,802	10,035,559	11,363,994	7,055,448	7,759,778	3,822,378	4,385,159	10,877,827	12,144,937	8,541,597	10,262,100	8,288,503	9,231,536	-	-	46,868,725	53,448,368
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,856,591	1,946,564	2,463,353	2,821,455	1,494,941	1,521,811	881,270	900,733	2,376,211	2,422,544	2,308,249	2,530,335	2,037,137	1,944,203	-	-	11,041,541	11,665,100
1120 Teachers' Hourly	-	-	42,000	735	-	-	-	42,511	-	42,511	13,090	-	-	-	-	-	55,090	43,246
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	171,495	99,870	164,000	110,450	149,220	28,540	71,250	138,990	220,470	80,120	167,899	103,255	207,515	-	-	527,645	931,379
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	69,273	60,438	81,571	71,465	50,956	48,222	30,292	27,358	81,249	75,579	67,462	62,162	62,228	52,015	-	-	361,782	321,659
1299 Certificated Pupil Support - Other	110,963	91,107	204,657	107,776	81,624	72,692	48,523	41,240	130,146	113,932	107,846	93,745	99,678	78,410	-	-	653,291	484,970
1300 Certificated Supervisors' & Administrators' Salaries	505,530	402,496	502,580	467,175	436,923	426,876	298,939	297,701	735,862	724,578	498,610	479,112	644,320	618,007	-	-	2,886,903	2,691,367
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	2,701,489	2,725,822	3,455,081	3,693,656	2,257,404	2,301,949	1,311,614	1,404,843	3,569,018	3,706,792	3,140,127	3,398,002	2,998,488	2,952,019	-	-	15,864,204	16,476,292
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	447,441	501,112	408,968	528,228	342,671	367,704	103,508	118,894	446,178	486,598	588,855	651,011	309,820	229,610	-	-	2,201,262	2,396,558
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	161,585	228,887	-	41,375	74,400	42,864	65,150	-	139,550	42,864	18,500	-	-	-	-	-	319,635	313,126
2200 Classified Support Salaries	113,209	141,895	142,574	127,012	102,671	103,901	55,785	66,985	158,456	170,886	108,776	109,592	80,127	88,419	-	-	603,142	637,804
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	3,098	-	45,387	-	-	-	48,485
2400 Classified Office Staff Salaries	211,705	221,337	178,385	199,730	205,625	220,538	142,096	139,651	347,721	360,189	194,110	203,305	218,365	229,001	-	-	1,150,286	1,213,563
2900 Other Classified Salaries	202,264	397,734	221,242	346,693	201,473	345,571	116,296	157,728	317,769	503,299	272,049	418,710	178,050	312,180	-	-	1,191,375	1,978,616
Total 2000 - Classified Salaries	1,136,204	1,490,965	951,169	1,243,038	926,840	1,080,578	482,835	483,258	1,409,674	1,563,836	1,182,290	1,385,716	786,362	904,598	-	-	5,465,700	6,588,152
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	457,092	443,499	584,600	611,842	381,953	373,732	221,925	233,577	603,878	607,309	531,310	559,287	507,344	487,988	-	-	2,684,223	2,709,925
3212 PERS - Public Employee Retirement System	260,304	334,746	217,913	275,485	212,339	244,746	110,617	108,134	322,956	352,881	270,863	305,179	180,155	200,315	-	-	1,252,192	1,468,605
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	70,445	93,343	58,972	77,382	57,464	69,282	29,936	29,936	87,400	99,218	73,302	86,008	48,754	56,972	-	-	338,873	412,924
3331 MED - Medicare	55,647	60,784	63,891	71,104	46,172	48,758	26,020	27,285	72,191	76,043	62,675	68,972	54,880	55,805	-	-	309,284	332,707
3401 H&W - Health & Welfare	322,253	375,382	379,682	408,814	297,972	291,191	108,085	133,779	406,057	424,971	353,643	363,085	316,147	336,071	-	-	1,777,782	1,908,321
3501 SUI - State Unemployment Insurance	47,204	20,948	54,197	24,505	39,166	16,804	22,072	9,403	61,238	26,207	53,166	23,772	46,554	19,295	-	-	262,358	114,727
3601 Workers' Compensation Insurance	47,595	55,743	46,730	56,146	29,531	36,550	20,342	22,030	49,874	58,579	50,820	60,125	42,343	45,723	-	-	237,361	276,317
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(8,150)	-	1,967	-	40	-	5,432	-	5,472	-	2,572	-	(11,223)	-	-	-	(9,363)
Total 3000 - Employee Benefits	1,260,539	1,376,295	1,405,985	1,527,244	1,064,597	1,081,102	538,996	569,577	1,603,593	1,650,679	1,395,778	1,468,999	1,196,178	1,190,946	-	-	6,862,074	7,214,164
4000 - Supplies																		
4111 Core Curricula Materials	24,800	344,800	108,300	314,537	16,571	274,210	12,107	127,411	28,678	401,621	27,755	343,566	31,900	54,754	-	-	221,433	1,459,279
4211 Books & Other Reference Materials	1,000	1,459	7,000	10,050	3,325	3,325	375	935	3,700	4,260	4,000	4,250	13,000	13,000	-	-	28,700	33,019
4311 Student Materials	48,800	73,043	58,001	103,321	53,247	73,595	29,095	42,007	82,341	115,602	33,328	56,528	51,420	92,420	-	-	273,889	440,914
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	40,362	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	262,645
4391 Food (Non Nutrition Program)	11,150	11,150	8,600	9,600	14,000	14,000	9,000	9,000	23,000	23,000	12,567	12,609	11,250	18,950	-	-	66,567	75,309
4392 Uniforms	9,800	9,800	5,000	11,374	8,565	8,190	4,005	3,795	12,570	11,985	4,000	4,000	15,250	15,560	-	-	46,990	52,719
4393 PE & Sports Equipment	4,000	12,000	5,000	10,000	7,000	10,000	4,000	7,000	11,000	17,000	6,000	6,000	2,500	2,500	-	-	28,500	47,500
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	12,190	27,145	17,091	34,888	11,413	26,338	8,551	21,509	19,964	47,847	18,318	32,312	30,024	55,012	-	-	97,587	197,204

	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	60,095	35,691	65,862	40,978	58,528	25,556	41,304	66,534	99,832	40,885	54,921	59,394	92,022	-	-	239,644	372,732
4411 Non Capitalized Equipment	16,309	79,725	12,409	120,126	18,288	38,129	9,156	33,614	27,444	71,742	15,648	58,132	61,898	119,289	-	-	133,708	449,015
4711 Nutrition Program Food & Supplies	598,524	419,070	530,244	323,703	466,679	285,019	176,667	135,563	643,346	420,582	449,383	291,686	236,661	191,187	-	-	2,458,158	1,646,229
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	758,893	1,037,154	781,645	989,915	639,888	798,749	276,956	429,976	916,843	1,228,724	604,598	890,825	495,073	623,614	-	-	3,557,052	4,770,232
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	26,600	20,620	25,620	-	-	107,467	139,664
5311 Dues & Memberships	9,205	9,055	11,310	11,265	6,497	5,823	3,170	3,938	9,667	9,761	8,210	8,295	16,500	16,940	-	-	54,892	55,315
5451 General Insurance	-	-	-	-	-	-	25,277	25,277	25,277	25,277	-	-	3,904	3,998	-	-	29,181	29,275
5511 Utilities	144,523	144,523	104,466	104,466	142,541	142,541	49,505	45,756	192,046	188,298	127,924	127,924	120,870	111,000	-	-	689,829	676,210
5521 Security Services	40,740	57,404	1,400	1,400	500	500	2,300	2,300	2,800	2,800	500	500	5,090	14,441	-	-	50,530	76,546
5531 Housekeeping Services	86,550	123,150	72,000	126,545	106,000	147,700	-	24,934	106,000	172,634	114,300	137,100	66,723	89,783	-	-	445,573	649,212
5599 Other Facility Operations & Utilities	41,237	42,104	44,993	45,012	61,875	64,039	21,685	24,119	83,560	88,159	69,955	69,955	55,841	64,609	-	-	295,586	309,839
5611 School Rent - Private Facility	575,176	593,640	-	-	-	-	218,928	218,928	218,928	218,928	-	-	533,202	552,202	-	-	1,327,306	1,364,770
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	8,011	11,458	14,638	14,638	-	3,924	6,908	6,908	6,908	10,832	1,000	3,820	35,866	39,726	-	-	66,423	80,475
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	56,838	-	-	212,798	215,224
5631 Vendor Repairs	43,000	68,323	30,000	82,000	44,000	44,000	25,000	25,000	69,000	69,000	40,000	60,000	35,000	73,500	-	-	217,000	352,823
5812 Field Trips & Pupil Transportation	16,800	16,800	32,000	40,000	21,465	21,090	17,400	17,400	38,865	38,490	12,000	15,000	48,300	32,000	-	-	147,965	142,290
5821 Legal	-	1,996	-	3,706	-	1,004	-	2,505	-	3,509	15,000	15,000	-	3,088	-	-	15,000	27,299
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	-	7,000	-	208,000	-	72,261	-	36,000	-	108,261	-	133,000	1,800	73,240	-	-	1,800	529,501
5842 Special Education Services	330,000	385,910	459,250	396,650	209,000	222,000	104,500	110,000	313,500	332,000	197,500	327,150	185,300	284,000	-	-	1,485,550	1,725,710
5843 Non Public School	-	-	75,185	75,185	-	-	-	-	-	-	2,980	8,680	-	-	-	-	78,165	83,865
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	404,399	-	419,952	-	297,275	-	199,700	-	496,976	8,840	369,544	33,689	458,198	-	-	101,809	2,149,068
5852 Professional Development	18,813	149,631	18,375	165,936	19,675	119,521	19,413	73,076	39,088	192,597	28,250	136,937	3,963	107,387	-	-	108,488	752,487
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	178,691	13,946	132,105	36,375	101,345	7,608	39,951	43,983	141,295	33,803	124,479	31,129	140,358	-	-	145,904	716,928
5861 Non Instructional Software	55,664	96,468	61,741	115,881	49,346	81,047	32,369	52,040	81,715	133,087	67,311	85,182	46,751	101,175	-	-	313,182	531,793
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	100
5871 District Oversight Fees	65,111	60,811	75,671	71,503	52,296	44,934	28,443	25,987	80,739	70,921	65,554	63,323	65,138	63,207	-	-	352,214	329,765
5872 Special Education Fees (SELPA)	107,190	107,671	126,630	128,564	85,570	79,030	48,508	47,574	134,078	126,604	110,097	114,296	92,292	96,277	-	-	570,287	573,412
5881 Intra-Agency Fees	1,000,487	941,024	1,084,605	1,013,173	766,046	652,535	421,412	387,539	1,187,458	1,040,074	931,968	896,977	927,906	906,911	-	-	5,132,424	4,798,158
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	5,300	4,000	11,800	2,000	4,000	5,000	8,000	-	-	13,050	38,550
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	3,789,612	2,546,685	3,576,597	1,884,097	2,459,382	1,095,033	1,462,795	2,979,131	3,922,177	2,051,629	3,076,273	2,448,083	3,431,176	-	-	12,943,770	17,795,835
6000 - Capital Outlay																		
6901 Depreciation Expense	133,720	151,112	613,199	625,711	68,496	83,817	69,967	82,726	138,464	166,543	88,205	117,409	107,140	163,336	-	-	1,080,727	1,224,112
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	133,720	151,112	613,199	625,711	68,496	83,817	69,967	82,726	138,464	166,543	88,205	117,409	107,140	163,336	-	-	1,080,727	1,224,112
7000 - Other Outgo																		
7438 Interest Expense	-	-	210,583	210,583	-	-	-	-	-	-	-	-	-	-	-	-	210,583	210,583
Total 7000 - Other Outgo	-	-	210,583	210,583	-	-	-	-	-	-	-	-	-	-	-	-	210,583	210,583
TOTAL EXPENSE	8,909,089	10,570,959	9,964,346	11,866,746	6,841,322	7,805,577	3,775,402	4,433,176	10,616,723	12,238,753	8,462,627	10,337,224	8,031,324	9,265,689	-	-	45,984,109	54,279,371
NET INCOME	216,150	(125,158)	71,213	(502,752)	214,126	(45,799)	46,977	(48,017)	261,103	(93,816)	78,969	(75,124)	257,180	(34,153)	-	-	884,615	(831,003)

	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
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	(125,158)	71,213	(502,752)	214,126	(45,799)	46,977	(48,017)	261,103	(93,816)	78,969	(75,124)	257,180	(34,153)	-	-	884,615	(831,003)
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)	(1,142,683)	(2,327,299)	(911,089)	(1,669,828)	(713,232)	(992,812)	(416,930)	(2,662,640)	(1,130,162)	(1,941,711)	(765,289)	(2,688,370)	(298,843)	-	-	(12,095,433)	(4,248,067)
Change in Due from	-	2,132	-	3,157	-	0	-	-	-	0	-	-	-	(218)	-	(80)	-	4,991
Change in Accounts Payable	(18,904)	(5,416)	(21,873)	(7,414)	(16,743)	(9,842)	(7,439)	31,028	(24,182)	21,186	(18,908)	(11,024)	(15,499)	(289,843)	(2,027)	(7,297)	(101,393)	(299,808)
Change in Due to	(818)	52,325	(1,141)	174,250	(742)	28,837	(486)	60,850	(1,227)	89,687	(1,036)	89,704	(730)	(381,318)	(1,388,672)	(4,952)	(4,952)	(1,364,024)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	110,051	-	123,932	-	74,701	-	47,516	-	122,217	-	122,469	-	54,697	-	45,525	-	578,891
Change in Prepaid Expenditures	(102,801)	(2,999)	(45,354)	(1,736)	(54,060)	(26,889)	(45,084)	(2,078)	(99,143)	(28,967)	(26,782)	(613)	(99,018)	(2,824)	(15,000)	94,872	(388,098)	57,733
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	151,112	613,199	625,711	68,496	83,817	69,967	82,726	138,464	166,543	88,205	117,409	107,140	163,336	-	-	1,080,727	1,224,112
Cash Flow from Investing Activities																		
Capital Expenditures	(1,540)	(59,234)	(11,000)	(34,601)	-	(1,297)	(1,500)	(36,430)	(1,500)	(37,726)	-	(120,634)	-	(121,559)	-	-	(14,040)	(373,755)
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	(388,810)	(388,810)	-	-	-	-	-	-	-	-	-	-	-	-	(388,810)	(388,810)
Ending Cash Balance	1,957,749	3,078,443	966,681	1,939,604	1,347,062	2,177,760	1,668,793	2,290,542	3,015,855	4,468,302	1,245,219	2,301,974	68,733	2,784,818	4,415	161,597	7,258,652	14,734,737



CAMINO NUEVO CHARTER ACADEMY Financial Analysis December 2021

Net Income

Camino Nuevo Charter Academy is projected to achieve a net loss of (\$831K) in FY21-22 compared to \$885K in the board approved budget. Reasons for this negative \$1.72M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2021, the school's cash balance was \$20.26M. By June 30, 2022, the school's cash balance is projected to be \$14.73M, which represents a 28% reserve.

As of December 31, 2021, the Accounts Receivable balance was \$98K, down from \$112K in the previous month, due to the receipt of revenue earned in FY20-21.

As of December 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$1.63M, compared to \$1.69M in the prior month.

As of December 31, 2021, CNCA had a debt balance of \$10.43M. 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 \$53.45M, which is \$6.58M or 14.0% over budgeted revenue of \$46.87M.

Local Control Funding Formula Sources: Due to decreased enrollment and ADA, LCFF Sources are projected to be \$2.2M under budget.

Object Code 8221: Federal Nutrition Revenue is expected to be \$693K under budget. Due to participation rates for the school nutrition program being lower than budgeted. Reduced revenue is partially offset by decreased nutrition food expenses (**Object 4711**).

Object Code 8299: All Other Federal Revenue is expected to be \$9.0M 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%.



Object Code 8698: SELPA Grants are projected to be \$147K over budget based on Round 1 of STEP grants awarded to the charter schools.

Object Code 8999: Prior Year revenue is expected to \$147K over largely due to \$83K of SB740 adjustments from final apportionments and \$20K of SMAA funds received.

Expenses

Total expenses for FY21-22 are projected to be \$54.28M, which is \$8.30M or 18.0% over budgeted expenditures of \$45.98M.

Object Code 1110: Teacher Salaries is projected to be \$624K 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 \$404K over budget largely 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 \$168K under budget as a result of multiple open positions for the SPED Program.

Object Code 2900: Other Classified salaries are projected to be \$787K 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 \$216K 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 \$148K under budget based on final SUI percentage decreasing from 1.23% to 0.50%.

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

- **Object Code 4111:** Core Curricula Materials are \$1.24M over budget. This includes new curriculum across all charter schools.
- **Object Code 4311:** Student Materials are \$167K 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 \$133K over budget. This includes personal protective equipment (PPE) as well as COVID tests.
- **Object Code 4411:** Non Capitalized Equipment is \$315K over budget due to planned technology purchases
- **Object Code 5841:** Contracted Substitute Teachers expense is \$528K over budget.
- **Object Code 5849:** Other Student Instructional Services expense is \$2.05M over budget. This includes Independent Study for the first school semester as well as Mental Health Program Fee.

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



- **Object Code 5852:** Professional Development expense \$644K over budget.
- **Object Code 5859:** All Other Consultants & Services is \$571K 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 \$143K over budget. This includes depreciation for increased capital equipment purchases being made.

Object Code 4711: Nutrition Program Food expense is projected to be \$812K under budget due to lower participation rates in the school nutrition program. This is offset by decreased nutrition revenue (**Object Code 8220, 8520**).

Object Code 5531: Housekeeping Services expense is projected to be \$204K over budget due to increased school maintenance costs and the need to outsource custodial services for staff shortages and custodians being out.

Object Code 5631: Vendor Repairs are projected to be \$136K over budget due to increased HVAC and other facility repairs.

Object Code 5842: Special Education Services expense is projected to be \$240K over budget based on current expenditure trend. This is largely due to usage of SPED services and substitutes to cover for open positions.

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.

Object Code 5861: Non Instructional Software expense is \$219K over budget due to additional programs purchased across the school sites.

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 2696.99 based on an enrollment of 3069 and an 88.0% attendance rate.

In Month 5, ADA was 2475.63 with 3044 students enrolled at the end of the month and an 82.4% ADA rate.

Average ADA for the year (through Month 5) is 2622.76 (an 86.3% 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%.

Actuals as of 12/31/2021

	# of months remaining in FY		Actuals as of 12/31/2021													Budget Variance		
	12	11	10	9	8	7	6	5	4	3	2	1	FORECAST		Better / (Worse) % Better / (Worse)			
	State Schedule:	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	Jul-22	Jun-22	Better / (Worse)	% Better / (Worse)		
District Schedule:	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1							
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL										
	Budget	Trend	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			
8 - State Apportionment Schedule, FY 20-21 Version, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	9%	4%	4%	4%	80%			
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	0	16	18	16	20	19	18	14	15	20	18		174		
Enrollment	3,139	3069														3069	(70)	-2%
Unduplicated Pupil Percentage	1	81%														95%	0	16%
ADA	2,982.05	2696.99														2,696.99	(285)	
Income																		
8011-8098 - Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	21,916,044	19,549,605	1,087,904	1,087,904	1,958,228	1,958,228	-	3,916,456	1,930,018	1,482,613	1,482,613	1,482,613	1,482,613	1,482,613	197,802	19,549,605	(2,366,438)	-11%
8012 Education Protection Account	4,819,837	5,516,413	-	-	1,452,612	-	-	1,452,612	-	-	-	1,167,797	-	-	1,443,392	5,516,413	696,576	14%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	8,485,513	7,910,514	523,300	1,046,600	697,733	129,314	697,733	1,266,151	697,730	918,983	459,492	459,492	459,492	459,492	95,003	7,910,514	(574,998)	-7%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	35,221,394	32,976,533	1,611,204	2,134,504	4,108,573	2,087,542	697,733	6,635,219	2,627,749	2,401,596	1,942,105	3,109,901	1,942,105	1,942,105	1,736,197	32,976,533	(2,244,861)	-6%
8100-8299 - Federal Revenue																		
8181 Special Education - Federal (IDEA)	797,102	748,334	47,689	95,380	63,586	11,785	63,585	115,387	66,005	91,976	45,988	45,988	45,988	45,988	8,987	748,334	(48,768)	-6%
8221 Child Nutrition - Federal	2,282,932	1,589,851	-	-	-	-	-	83,721	428,218	129,588	108,142	124,779	158,054	183,010	374,338	1,589,851	(693,081)	-30%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	1,265,376	1,369,616	-	-	-	343,079	-	-	342,404	-	-	342,404	-	-	341,729	1,369,616	104,240	8%
8292 Title II	137,677	139,375	-	-	-	-	37,242	-	34,844	-	-	34,844	-	-	32,446	139,375	1,698	1%
8294 Title III	146,089	146,089	-	-	-	-	34,925	-	36,522	-	-	36,522	-	-	38,119	146,089	-	-
8295 Title IV, SSAE	97,538	99,626	-	-	-	25,971	-	-	24,906	-	-	24,906	-	-	23,842	99,626	2,088	2%
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	31,486	9,026,152	223,759	781,748	469,979	-	-	1,235,179	-	-	-	-	-	-	(286,127)	9,026,152	8,994,667	28567%
Total 8100-8299 - Other Federal Income	4,758,199	13,119,043	271,448	877,128	533,565	380,835	135,752	1,434,287	932,900	221,565	154,130	7,211,058	204,042	228,998	533,334	13,119,043	8,360,843	176%
8300-8599 - Other State Revenue																		
8520 Child Nutrition - State	188,471	101,796	-	-	-	-	-	12,806	20,169	8,199	6,913	7,976	10,104	11,699	23,929	101,796	(86,675)	-46%
8550 Mandate Block Grant	64,252	64,252	-	-	-	-	-	64,251	-	-	-	-	-	-	-	64,251	(1)	0%
8561 State Lottery - Non Prop 20	447,308	444,525	-	-	-	-	-	-	111,131	-	-	111,131	-	-	222,263	444,525	(2,782)	-1%
8562 State Lottery - Prop 20	146,120	177,265	-	-	-	-	-	-	-	-	-	-	-	-	177,265	177,265	31,144	21%
8560 Lottery Revenue	593,428	621,790	-	-	-	-	-	-	111,131	-	-	111,131	-	-	399,527	621,790	28,362	5%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	718,710	756,996	-	-	-	-	-	-	149,963	-	-	74,981	-	-	532,051	756,996	38,286	5%
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8593 After School Education & Safety	657,065	813,931	-	-	-	-	-	-	-	-	-	203,483	-	-	610,449	813,931	156,866	24%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 State Revenue - Other	2,345,088	2,227,974	1,180,045	-	-	-	1,194,849	-	-	-	-	556,993	-	-	(703,914)	2,227,974	(117,114)	-5%
Total 8300-8599 - Other State Income	4,567,013	4,586,739	1,180,045	-	-	-	1,194,849	77,057	281,264	8,199	6,913	954,566	10,104	11,699	862,043	4,586,738	19,725	0%
8600-8799 - Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	66,000	66,000	5,913	5,289	0	0	12,359	9,906	5,422	5,422	5,422	5,422	5,422	5,422	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	112,500	163,000	111,071	-	-	21,000	-	29,500	-	-	-	-	-	-	1,429	163,000	50,500	45%
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events	-	-	-	10	-	-	-	47	-	-	-	-	-	-	-	169	169	100%
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate	89,284	89,284	(2,256)	-	(6,651)	-	-	-	9,329	8,170	12,393	10,282	26,305	14,505	17,206	89,284	-	-
8698 SELPA Grants	-	-	-	1,950	-	1,950	6,902	124,548	1,950	1,950	1,950	1,950	1,950	-	-	147,050	147,050	100%
8699 All Other Local Revenue	-	35,185	3,490	10,734	8,028	9,239	3,576	113	1	1	1	1	1	1	-	35,185	35,185	100%
8792 Transfers of Apportionments - Special Education	2,054,334	2,118,728	122,908	245,816	163,877	43,096	222,796	326,693	186,878	260,406	130,203	130,203	130,203	130,203	25,445	2,118,728	64,394	3%

Actuals as of 12/31/2021

of months remaining in FY
 State Schedule: P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 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

	2021-22		ACTUAL					ACTUAL					ACTUAL					FORECAST		Budget Variance	
	Budget	Trend	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)			
5451 General Insurance	29,181	29,275	14,043	-	-	-	-	3,998	-	-	-	-	5,617	5,617	-	29,275	(94)	0%			
5511 Utilities	689,829	676,210	984	23,922	38,703	34,536	20,011	106,129	75,321	75,321	75,321	75,321	75,321	75,321	-	676,210	13,619	2%			
5521 Security Services	50,530	76,546	5,682	-	1,403	(412)	142	32,210	6,254	6,254	6,254	6,254	6,254	6,254	-	76,546	(26,016)	-51%			
5531 Housekeeping Services	445,573	649,212	39,854	45,008	39,655	48,626	62,914	69,702	58,441	57,003	57,003	57,003	57,003	57,003	-	649,212	(203,639)	-46%			
5599 Other Facility Operations & Utilities	295,586	309,839	27,889	10,844	19,826	16,694	36,987	37,391	26,701	26,701	26,701	26,701	26,701	26,701	-	309,839	(14,253)	-5%			
5611 School Rent - Private Facility	1,327,306	1,364,770	213,043	106,676	106,004	106,491	87,580	106,303	127,735	127,735	127,735	127,735	127,735	-	1,364,770	(37,464)	-3%				
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5619 Other Facility Rentals	66,423	80,475	958	6,180	-	360	8,058	11,223	8,949	8,949	8,949	8,949	8,949	8,949	-	80,475	(14,052)	-21%			
5621 Equipment Lease	212,798	215,224	11,325	3,142	602	1,129	51	34,529	27,408	27,408	27,408	27,408	27,408	27,408	-	215,224	(2,426)	-1%			
5631 Vendor Repairs	217,000	352,823	24,473	41,811	35,794	29,141	16,194	45,846	66,568	18,599	18,599	18,599	18,599	18,599	-	352,823	(135,823)	-63%			
5812 Field Trips & Pupil Transportation	147,965	142,290	-	900	-	1,800	-	4,134	19,782	23,135	23,135	23,135	23,135	-	142,290	5,675	4%				
5821 Legal	15,000	15,000	74	2,000	-	6,561	-	18,102	80	80	80	80	80	80	80	27,299	(12,299)	-82%			
5823 Audit	-	-	-	-	4,337	-	-	-	-	-	-	-	-	-	-	4,337	(4,337)	100%			
5831 Advertisement & Recruitment	30,000	30,000	2,051	-	-	-	-	-	3,889	4,812	4,812	4,812	4,812	4,812	-	30,000	(0)	-			
5841 Contracted Substitute Teachers	1,800	529,501	-	61,486	78,315	118,702	90,586	105,615	39,362	5,906	5,906	5,906	5,906	5,906	5,906	529,501	(527,701)	-29317%			
5842 Special Education Services	1,485,550	1,725,710	72,528	100,184	45,594	77,054	80,248	275,722	198,918	145,910	145,910	145,910	145,910	145,910	145,910	1,725,710	(240,160)	-16%			
5843 Non Public School	78,165	83,865	-	3,836	-	-	1,293	16,934	8,829	8,829	8,829	8,829	8,829	8,829	8,829	83,865	(5,700)	-7%			
5844 After School Services	657,065	813,931	11,500	-	-	202,417	106,879	-	81,297	82,367	82,367	82,367	82,367	82,367	-	813,931	(156,866)	-24%			
5849 Other Student Instructional Services	101,809	2,149,068	-	-	915,970	291,750	52,509	29,309	182,613	114,235	114,235	219,976	114,235	114,235	-	2,149,068	(2,047,259)	-2011%			
5852 Professional Development	108,488	752,487	38,740	39,113	2,522	69,433	4,958	61,485	77,409	91,766	91,766	91,766	91,766	91,766	-	752,487	(643,999)	-594%			
5854 Nursing & Medical (Non-IEP)	24,758	24,758	358	-	-	-	-	-	3,383	4,203	4,203	4,203	4,203	-	24,758	0	-				
5859 All Other Consultants & Services	145,904	716,928	129,421	6,479	9,176	1,254	11,555	7,332	81,106	94,121	94,121	94,121	94,121	94,121	-	716,928	(571,024)	-391%			
5861 Non Instructional Software	313,182	531,793	219,958	28,070	74,439	25,403	25,447	59,665	12,681	17,226	17,226	17,226	17,226	17,226	-	531,793	(218,611)	-70%			
5865 Fundraising Cost	-	100	-	-	-	-	-	100	-	-	-	-	-	-	-	100	(100)	100%			
5871 District Oversight Fees	352,214	329,765	20,048	40,093	26,729	4,874	26,729	48,583	27,118	27,118	27,118	27,118	27,118	27,118	-	329,765	22,449	6%			
5872 Special Education Fees (SELPA)	570,287	573,412	34,120	68,240	45,496	10,974	57,276	88,416	45,873	74,339	37,170	37,170	37,170	37,170	-	573,412	(3,125)	-1%			
5881 Intra-Agency Fees	5,132,424	4,798,158	-	-	1,269,574	-	-	-	588,097	588,097	588,097	588,097	588,097	588,097	-	4,798,158	334,266	7%			
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5899 All Other Expenses	67,562	67,562	3,269	1,169	1,035	3,853	28,341	5,109	4,131	4,131	4,131	4,131	4,131	4,131	-	67,562	-	-			
5911 Office Phone	78,082	78,082	4,459	1,347	5,515	5,758	7,340	9,521	7,357	7,357	7,357	7,357	7,357	7,357	-	78,082	-	-			
5913 Mobile Phone	12,276	12,276	1,443	-	1,436	2,886	1,462	1,351	616	616	616	616	616	616	-	12,276	0	-			
5921 Internet	111,605	111,605	1,821	-	7,185	-	-	-	17,100	17,100	17,100	17,100	17,100	17,100	-	111,605	(0)	-			
5923 Website Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5931 Postage & Shipping	13,050	38,550	900	2,242	3,831	5,420	2,786	3,209	2,148	3,603	3,603	3,603	3,603	3,603	-	38,550	(25,500)	-195%			
5999 Other Communications	-	305,004	41,934	266	23,920	266	23,746	23,731	31,857	31,857	31,857	31,857	31,857	31,857	-	305,004	(305,004)	100%			
Total 5000 - Operating Services	12,943,770	17,779,200	941,724	592,108	2,800,471	1,035,045	785,534	1,212,031	1,853,693	1,717,448	1,680,278	1,786,019	1,685,895	1,544,865	160,725	17,795,835	(4,852,065)	-37%			
6000 - Capital Outlay																					
6901 Depreciation Expense	1,080,727	1,238,497	99,088	99,023	99,277	99,382	98,274	99,894	105,171	105,205	105,085	104,605	104,638	104,470	-	1,224,112	(143,386)	-13%			
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 6000 - Capital Outlay	1,080,727	1,238,497	99,088	99,023	99,277	99,382	98,274	99,894	105,171	105,205	105,085	104,605	104,638	104,470	-	1,224,112	(143,386)	-13%			
7000 - Other Outgo																					
7438 Interest Expense	210,583	210,583	-	-	108,174	(1,915)	-	-	-	-	104,324	-	-	-	-	210,583	-	-			
Total 7000 - Other Outgo	210,583	210,583	-	-	108,174	(1,915)	-	-	-	-	104,324	-	-	-	-	210,583	-	-			
TOTAL EXPENSE	45,984,109	55,606,948	2,265,090	4,043,059	5,835,993	3,557,094	3,500,301	5,443,436	4,902,160	4,790,408	5,030,116	4,835,959	4,834,995	4,547,625	693,136	54,279,371	(8,295,261)	-18%			
NET INCOME	884,615	(2,158,748)	1,038,734	(767,628)	(1,013,601)	(879,047)	(1,226,287)	3,193,202	(856,667)	(1,883,098)	(2,776,999)	6,587,424	(2,514,863)	(2,214,692)	2,482,520	(831,003)	(1,715,618)	-194%			
Operating Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	393,110	-	-			
EBITDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	603,693	-	-			
Beginning Cash Balance	-	13,000,903	13,877,874	14,013,696	19,836,143	21,434,986	18,124,425	17,270,564	20,256,534	17,104,353	15,314,283	12,451,023	19,144,404	16,796,477	14,734,737	13,877,874	-	-			
Cash Flow from Operating Activities																					
Net Income	-	(2,158,748)	1,038,734	(767,628)	(1,013,601)	(879,047)	(1,226,287)	3,193,202	(856,667)	(1,883,098)	(2,776,999)	6,587,424	(2,514,863)	(2,214,692)	2,482,520	(831,003)	-	-			
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prior Year Accounts Receivable	-	7,506,841	911,790	5,819,699	793,819	438,369	-	14,545	24,477	-	4,026	1,351	67,989	-	-	8,076,064	-	-			
Current Year Accounts Receivable	-	(4,248,067)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,248,067)	-	-			
Change in Due from	-	-	(236,282)	(155,997)	57,467	197,975	299,230	(161,094)	6,062	-	-	-	-	(2,370)	-	4,991	-	-			
Change in Accounts Payable	-	(299,808)	(147,942)	348,158	2,010,910	(3,090,012)	(30,031)	(63,097)	(273,305)	-	-	-	-	-	252,376	(299,808)	-	-			

CAMINO NUEVO CHARTER ACADEMY

2021-22 Cash Flow Forecast

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Actuals as of 12/31/2021

	# of months remaining in FY																Budget Variance		
	2021-22		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL									FORECAST	Better / (Worse) % Better / (Worse)	
	Budget	Trend	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			
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					
Change in Due to		(1,364,024)	159,504	97,902	(560,227)	(59,099)	-	14,724	(2,087,919)	-	-	-	(1,321)	-	1,072,412	(1,364,024)			
Change in Accrued Vacation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Change in Payroll Liabilities		578,891	(332,074)	410,211	467,027	19,649	11,248	2,830	-	-	-	-	-	-	-	578,891			
Change in Prepaid Expenditures		57,733	295,176	-	(13,763)	-	(1,634)	(18,152)	-	-	-	-	-	(203,893)	-	57,733			
Change in Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Change in Deferred Revenue		(1,579,462)	(1,579,462)	-	-	-	-	-	-	-	-	-	-	-	-	(1,579,462)			
Depreciation Expense		1,224,112	99,088	99,023	99,277	99,382	98,274	99,894	105,171	105,205	105,085	104,605	104,638	104,470	-	1,224,112			
Cash Flow from Investing Activities																			
Capital Expenditures		(373,755)	(72,709)	(28,922)	(50,544)	(35,863)	(4,660)	(96,881)	(70,000)	(12,176)	-	-	(2,000)	-	-	(373,755)			
Cash Flow from Financing Activities																			
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Use - Loans		(388,810)	-	-	(191,523)	(1,915)	-	-	-	-	(195,372)	-	-	-	-	(388,810)			
Ending Cash Balance		11,955,808	14,013,696	19,836,143	21,434,986	18,124,425	17,270,564	20,256,534	17,104,353	15,314,283	12,451,023	19,144,404	16,796,477	14,734,737	14,734,737	14,734,737			