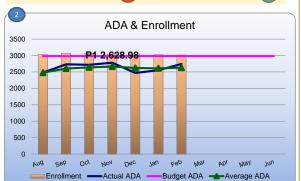
CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (February 2022)





KEY POINTS

The average ADA percentage through Month 7 is at 86.5%. P2 is forecasted to be at 87%, which is 8% lower than budget. Revisions to Month 1 and 2 attendance reports are expected to happen to properly account for independent study taking place.

ADA is 337 under budget resulting in reduced funding accross all of the charters.

A net loss of \$786K is projected, which is \$1.7M under budget.

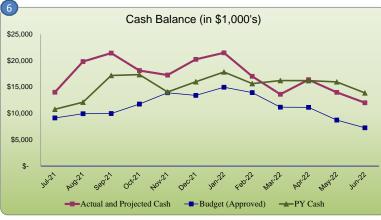
Forecast includes ESSER spending plan.

Cash remains strong and is projected to end at 83 days cash on hand as of 06/30/2022.

3	Average Daily Attendance Arralysis														
Category	Actual through Month 7	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2									
Enrollment	3,015	3,019	3,139	(120)	3,088	3,367									
ADA %	86.5%	87.0%	95.0%	-8.0%	89.5%	95.0%									
Average ADA	2,628.98	2,644.83	2,982.05	(337.22)	2,762.74	3,218.84									

	4 LCFF Supplementa	al & Concer	ntration Gra	ant Factors	LCFF Supplemental & Concentration Grant Factors														
	Category	Budget	Forecast	Variance	Prior Year														
1	Unduplicated Pupil %	94.7%	93.6%	-1.1%	94.9%														
Ī	3-Year Average %	95.5%	95.2%	-0.3%	96.3%														
Ī	District UPP C. Grant Cap	85.1%	85.6%	0.6%	85.1%														

Forecast VS. Budge										
5	Forecast	VS. Bu	dget	VS. Las	t Month		FY 21-22 YTD		Histo	rical
INCOME STATEMENT	A = = f 02/20/22	FY 21-22	Variance					Variance		
INCOME STATEMENT	As of 02/28/22	Budget	B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	32,381,952	35,221,394	(2,839,441)		(578,413)	, ,	21,416,053	(264,283)	, ,	33,437,300
Federal Revenue	12,921,744	4,758,199	8,163,544	12,656,316	265,427	4,520,485	1,865,617	2,654,868	8,544,443	3,792,642
State Revenue	4,648,259	4,567,013	81,245	4,826,067	(177,808)	3,356,966	2,135,951	1,221,015	2,578,594	2,107,752
Other Local Revenue	2,767,622	2,209,619	558,003	2,639,097	128,524	2,258,234	1,567,266	690,968	2,587,536	2,379,954
Grants/Fundraising	350,404	112,500	237,904	349,369	1,035	348,975	87,534	261,441	263,396	257,740
TOTAL REVENUE	53,069,980	46,868,725	6,201,255	53,431,216	(361,236)	31,636,431	27,072,422	4,564,009	47,385,276	41,975,388
Total per ADA	20,066	15,717	4,349	20,202	(137)	, ,	, ,	, ,	14,721	14,128
w/o Grants/Fundraising	19,933	15,679	4,254	20,070	(137)				14,639	14,041
Certificated Salaries	16,233,293	15,864,204	(369,089)	16,366,662	133,370	10,315,918	10,210,260	(105,658)	12,866,595	13,306,587
Classified Salaries	6,393,799	5,465,700	(928,099)	6,439,570	45,771	3,940,360	3,463,755	(476,605)	3,627,635	3,815,754
Benefits	6,805,252	6,862,074	56,821	6,995,351	190,099	4,337,469	4,485,328	147,859	4,779,613	5,002,395
Student Supplies	4,758,625	3,557,052	(1,201,573)	4,783,438	24,813	3,049,509	2,215,485	(834,024)	5,238,611	2,615,362
Operating Expenses	18,240,480	12,943,770	(5,296,710)	18,059,723	(180,757)	10,621,255	8,694,016	(1,927,239)	13,715,921	14,721,963
Other	1,424,900	1,291,310	(133,589)	1,430,102	5,203	901,577	831,583	(69,994)	1,299,959	1,247,575
TOTAL EXPENSES	53,856,348	45,984,109	(7,872,239)	54,074,846	218.498	33,166,088	29,900,428	(3,265,660)	41,528,335	40,709,636
Total per ADA	20,363	15,420	(4,943)	, ,	(83)	22,100,000	1,700,1=0	(-, 30,000)	12,902	13,702
NET INCOME / (LOSS)	(786,368)	884,615	(1,670,984)	(643,631)	(142,738)	(1,529,658)	(2,828,006)	1,368,343	5,856,942	1,265,752
OPERATING INCOME	427,948	1,965,342	(1,537,394)	575,888	(147,941)	(734,339)	(2,102,682)	1,368,343	6,938,656	2,285,091
EBITDA	638,531	2,175,925	(1,537,394)	786,472	(147,941)	(628,080)	(1,996,423)	1,368,343	7,156,901	2,513,327



Year-End Cash Balance												
Projected	Budget	Variance										
12,019,231	7,258,652	4,760,580										



7				
Balance Sheet	6/30/2021	1/31/2022	2/28/2022	6/30/2022 FC
Assets				
Cash, Operating	13,877,874	21,497,141	17,035,785	12,019,231
Cash, Restricted	0	0	0	0
Accounts Receivable	8,076,064	95,517	52,537	7,902,406
Due From Others	185,032	187,478	251,672	182,469
Other Assets	305,180	43,684	57,844	247,947
Net Fixed Assets	39,997,763	39,659,399	39,650,135	39,256,337
Net I ixed Assets		33,033,333	33,030,133	39,230,337
Total Assets	62,441,913	61,483,219	57,047,974	59,608,391
Liabilities				
A/P & Payroll	2,018,499	1,682,379	1,678,965	2,276,858
Due to Others	2,436,714	2,217,773	684,865	2,099,473
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	14,341,166	12,804,845	14,621,972
	10,009,127	14,541,100	12,004,043	14,021,972
Equity	00 045 045	45 770 700	45 770 700	45 770 700
Beginning Fund Bal.	39,915,845	45,772,786	45,772,786	45,772,786
Net Income/(Loss)	5,856,942	1,369,266	(1,529,658)	(786,368)
Total Equity	45,772,786	47,142,052	44,243,129	44,986,418
Total Liabilities & Equity	62,441,913	61,483,218	57,047,973	59,608,390

Available Line of Credit				
Days Cash on Hand	82	148	118	83
Cash Reserve %	22.3%	40.7%	32.4%	22.8%

Prepared by Excu. For use by Excu and Excu clients only. 2021 Excu									CNCA	\#3 -			CNHS#2	- Dalzell	Cen	tral	Camino	Nuevo -
	CNCA - B	ırlington	CNCA#2 - K	avne Siart	CNCA#3 - C	astellanos	CNCA#3	- Fisner	Consoli	idated	CNCA#4 -	Cisneros	Lar	nce	Adminis	stration	Consoli	dated
	CITCA D	ıg.co	CITCAILE	ayrıc sıar c	CITCAII C	usteriurios ₀	CITCAIIS	Listici	CONSON	luuteu	CITCAII	Cisticios	Lai		Adminis	otration .	CONSON	o
[2021-22		2021-22		2021-22		2021-22		2021-22		2021-22		2021-22		2021-22		2021-22	
	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22	Budget -	2021-22
	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast	Approved	Forecast
Enrollment	590 560.50	575 503.43	697 662.15	665 588.50	471 447.45	447 364.21	267 253.65	255 221.99	738 701.10	702 586.20	606 575.70	587 523.90	508 482.60	490 442.80	-	-	3,139 2,982.05	3,019 2,644.83
ADA ADA %	95%	88%	95%	89%	95%	85%	95%	89%	95%	87%	95%	89%	95%	90%		-	95%	2,044.83
UPP	100%	98%	93%	93%	99%	99%	94%	94%	97%	96%	91%	92%	96%	96%	0%	0%	82%	82%
Income			55.5		3377				51,7		32.7					-,-	52.7	
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	3,856,871	3,200,898	4,427,685	3,639,570	3,114,400	2,357,154	1,645,238	1,333,020	4,759,637	3,690,173	3,827,826	3,236,076	5,044,024	4,731,879	-	-	21,916,044	18,498,597
8012 Education Protection Account	1,059,320	1,282,951	1,255,284	1,504,358	841,985	924,126	477,304	563,265	1,319,289	1,487,391	1,089,425	1,336,807	96,520	88,560	-	-	4,819,837	5,700,067
8019 Local Control Funding Formula - Prior Year	-	(11)	-	(21)	-	-	-	-	-	-	-	-	-	-	-	-	-	(32)
8096 In Lieu of Property Taxes	1,594,920	1,557,648	1,884,168	1,820,860	1,273,232	1,126,891	721,769	686,853	1,995,001	1,813,744	1,638,172	1,620,983	1,373,253	1,370,054	-	-	8,485,513	8,183,289
8098 In Lieu of Property Taxes, Prior Year	-	11	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	32
Total 8011-8098 · Local Control Funding Formula Sources	6,511,111	6,041,497	7,567,136	6,964,789	5,229,617	4,408,171	2,844,310	2,583,137	8,073,927	6,991,308	6,555,423	6,193,866	6,513,796	6,190,493	-	-	35,221,394	32,381,952
8100-8299 · Federal Revenue	140.000	139,687	176 000	163,291	110 000	101.057	67.001	61,596	107.404	162,653	152.005	145.367	120.000	122.864			797,102	733,861
8181 Special Education - Federal (IDEA)	149,822	139,687 488,836	176,993		119,603		67,801		187,404		153,885		128,999	***	-	-	797,102 2,282,932	733,861 1,585,562
8221 Child Nutrition - Federal 8223 CACFP Supper	570,561	400,030	519,410	285,560	428,932	246,289	152,252	96,197	581,184	342,486	387,254	282,700	224,523	185,980	-	-	2,202,932	1,565,502
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	-	1,539,426	-	2,041,755	-	1,534,870	17,771	827,529	17,771	2,362,399	-	1,789,920	13,714	1,114,115	-	-	31,486	8,847,615
Total 8100-8299 · Other Federal Income	1,125,703	2,562,989	1,005,856	2,847,136	832,636	2,179,292	387,849	1,147,690	1,220,486	3,326,981	810,975	2,517,747	595,181	1,666,891	-	-	4,758,199	12,921,744
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	47,612	31,673	42,917	16,299	35,879	14,819	12,339	5,866	48,218	20,685	32,289	18,236	17,435	11,037	-	-	188,471	97,930
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	83,050	99,323	96,829	67,118	61,189	38,048	36,678	105,165	97,867	86,355	86,028	72,390	72,486	-	-	447,308	436,260
8562 State Lottery - Prop 20	27,465	33,118	32,445	38,613	21,925	24,400	12,429	14,626	34,354	39,027	28,209	34,306	23,647	28,906	-	-	146,120	173,969
8560 Lottery Revenue	111,540	116,168	131,768	135,441	89,043	85,589	50,476	51,305	139,519	136,893	114,564	120,334	96,037	101,392	-	-	593,428	610,228
8587 State Grant Pass-Through	-	-	-	-	-	-	400.447	400.447	-	400.447		-	-	-	-	-	740 740	756.006
8591 SB740 8592 State Mental Health	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	177,555	203,483	177,555	203,483	177,555	203,483			177,555	203,483	124,387	203,463		1			037,003	613,331
8599 State Revenue - Other	422,026	446.546	517,858	560.046	345,289	297.054	205,264	199,178	550,553	496.233	472,152	513.467	382,499	288.630	_	_	2,345,088	2.304.922
Total 8300-8599 · Other State Income	1,063,857	1,141,276	881,636	926,804	655,671	608,844	395,703	383,974	1,051,374	992,818	753,824	865,952	816,323	721,409	_	-	4,567,013	4,648,259
8600-8799 · Other Local Revenue			,	<u> </u>	,	<u> </u>	,	•		•	,	•	,				, ,	
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	69,310	100,000	108,000	2,500	47,840	-	53,214	2,500	101,054	-	60,836	-	10,000	•	-	112,500	349,200
8694 In Kind Donations	-	-	-	- 610	-	12	-	-	-	107	-	(220)	-	- 666	-	-	-	1 204
8695 Contributions & Events 8696 Other Fundraising	-	32	-	619	-	12	-	95	-	107	-	(220)	-	666	-	-	-	1,204
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
5557 2 nate	13,740	13,740	14,770	17,770	14,770	17,770	14,770	14,770	25,552	23,332	14,770	14,770	10,741	10,741		- 1	03,204	05,204

	CNCA - Burli		CNCA#2 - K	avne Siart	CNCA#3 - C	astellanos	CNCA#3	- Eisner	CNCA Consoli		CNCA#4 -	Cisneros	CNHS#2		Cen Adminis		Camino l Consoli	
	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																
8698 SELPA Grants	-	35,744	-	56,922	-	22,937	-	12,845	-	35,782	-	22,999	-	27,606	-	-	-	179,053
8699 All Other Local Revenue	-	5,373	-	18,984	-	23,146	-	1,834	-	24,980	-	9,040	-	7,086	-	-	-	65,463
8792 Transfers of Apportionments - Special Education	386,128	395,490	456,155	462,320	308,248	286,120	174,739	174,393	482,988	460,513	396,600	411,571	332,463	347,859	-	-	2,054,334	2,077,752
Total 8600-8799 · Other Income-Local	424,568	534,388	580,931	671,621	337,524	406,831	194,515	262,157	532,040	668,988	421,376	529,002	363,204	423,957	-	-	2,322,119	2,827,956
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	61,770	-	34,904	-	35,713	-	33,283	-	68,996	-	43,835	-	80,565	-	-	-	290,069
Total Prior Year Adjustments	-	61,770	-	34,904	-	35,713	-	33,283	-	68,996	-	43,835	-	80,565	-	-	-	290,069
TOTAL INCOME	9,125,239	10,341,920	10,035,559	11,445,252	7,055,448	7,638,850	3,822,378	4,410,241	10,877,827	12,049,090	8,541,597	10,150,402	8,288,503	9,083,316	-	-	46,868,725	53,069,980
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	1,856,591	1,944,054	2,463,353	2,798,283	1,494,941	1,503,948	881,270	895,418	2,376,211	2,399,366	2,308,249	2,512,352	2,037,137	1,941,979	-	-	11,041,541	11,596,035
1120 Teachers' Hourly			42,000	735				50,478		50,478	13,090			-	-	-	55,090	51,213
1170 Teachers' Salaries - Substitute	53,723	60,508	61,050	42,074	82,510	51,343	24,050	14,979	106,560	66,323	64,750	37,266	51,870	51,870	-	-	337,953	258,040
1175 Teachers' Salaries - Stipend/Extra Duty	105,410	173,935	99,870	165,203	110,450	109,672	28,540	56,430	138,990	166,101	80,120	174,162	103,255	207,515	-	-	527,645	886,916
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling		-	- 04 574	-	-	45.070		26.005	-	72.054		-	- 62 220	40.506	-	-	- 254 702	-
1215 Certificated Pupil Support - Psychologist	69,273	57,626	81,571	68,113	50,956	45,979	30,292	26,085	81,249	72,064	67,462	59,246	62,228	49,596	-	-	361,782	306,645
1299 Certificated Pupil Support - Other	110,963	86,018	204,657	101,703	81,624	68,632	48,523	38,937	130,146	107,569	107,846	88,463	99,678	74,031	-	-	653,291	457,784
1300 Certificated Supervisors' & Administrators' Salaries	505,530	404,376	502,580	466,602	436,923	428,620	298,939	299,651	735,862	728,272	498,610	481,042	644,320	596,366	-	-	2,886,903	2,676,658
1900 Other Certificated Salaries Total 1000 · Certificated Salaries	2,701,489	2,726,518	3,455,081	3,642,713	2,257,404	2,208,194	1,311,614	1,381,979	3,569,018	3,590,173	3,140,127	3.352.532	2,998,488	2,921,356	-	-	15,864,204	16.233.293
2000 · Classified Salaries	2,701,489	2,720,516	3,433,061	3,042,/13	2,257,404	2,208,194	1,311,014	1,361,979	3,309,018	3,590,173	3,140,127	3,332,332	2,330,400	2,921,330	-	-	15,804,204	10,233,293
2111 Instructional Aide & Other Salaries	447,441	476,309	408,968	508,343	342,671	337,189	103,508	114,764	446,178	451,952	588,855	599,391	309,820	213,880			2,201,262	2,249,875
2111 Instructional Aide & Other Salaries 2121 After School Staff Salaries	447,441	476,309	408,908	506,343	342,071	337,169	103,506	114,764	440,178	451,952	366,633	599,591	309,820	213,000	-	-	2,201,262	2,249,675
2131 Classified Teacher Salaries	161,585	224,035	-	41,636	74,400	38,306	65,150	-	139,550	38,306	18,500	-	-	-	-	-	319,635	303,977
2200 Classified Support Salaries	113,209	142,758	142,574	116,785	102,671	100,972	55,785	65,620	158,456	166,592	108,776	108,201	80,127	85,663	-	-	603,142	619,999
2300 Classified Supervisors' & Administrators' Salaries	113,209	142,736	142,374	110,783	102,071	100,972	33,783	03,020	138,430	100,392	108,770	3,098	80,127	45,171		-	003,142	48,269
2400 Classified Office Staff Salaries	211,705	222,619	178,385	201,116	205,625	222,121	142,096	138,699	347,721	360,820	194,110	202,553	218,365	227,429			1,150,286	1,214,538
2900 Other Classified Salaries	202,264	387.402	221,242	346.569	201,473	336.289	116,296	166.740	317,769	503.029	272,049	411.005	178,050	309.137			1,191,375	1,957,142
Total 2000 · Classified Salaries	1,136,204	1,453,124	951,169	1,214,450	926,840	1.034.877	482,835	485,822	1,409,674	1,520,699	1,182,290	1.324.247	786,362	881,280	_	_	5,465,700	6,393,799
3000 · Employee Benefits	2,200,20	1,100,111	332,203	2,221,100	320,010	2,001,011	.02,000	100,022	2) 103)07 1	2,520,655	1,101,130	2,52 1,2 17	700,002	002,200			5,105,700	3,333,133
3111 STRS - State Teachers Retirement System	457,092	441.694	584,600	602,311	381,953	355,077	221,925	229,548	603,878	584,625	531,310	551,341	507,344	482,575	_	_	2,684,223	2,662,547
3212 PERS - Public Employee Retirement System	260,304	328,603	217,913	268,796	212,339	236,317	110,617	108,761	322,956	345,078	270,863	291,137	180,155	194,867	_	_	1,252,192	1,428,482
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	70,445	91,307	58,972	75,498	57,464	67,281	29,936	30,100	87,400	97,381	73,302	82,042	48,754	55,438	-	-	338,873	401,666
3331 MED - Medicare	55,647	60,006	63,891	69,619	46,172	46,549	26,020	26,891	72,191	73,440	62,675	67,148	54,880	54,780	-	-	309,284	324,994
3401 H&W - Health & Welfare	322,253	331,573	379,682	336,987	297,972	251,897	108,085	118,987	406,057	370,884	353,643	326,316	316,147	298,934	-	-	1,777,782	1,664,694
3501 SUI - State Unemployment Insurance	47,204	20,677	54,197	23,989	39,166	16,040	22,072	9,266	61,238	25,306	53,166	23,140	46,554	18,955	-	-	262,358	112,067
3601 Workers' Compensation Insurance	47,595	44,050	46,730	50,576	29,531	36,550	20,342	20,597	49,874	57,147	50,820	49,614	42,343	43,443	-	-	237,361	244,830
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(8,150)	-	(3,885)	-	(6,617)	-	776	-	(5,841)	-	(4,929)	-	(11,223)	-	-	-	(34,028)
Total 3000 · Employee Benefits	1,260,539	1,309,762	1,405,985	1,423,892	1,064,597	1,003,093	538,996	544,927	1,603,593	1,548,020	1,395,778	1,385,810	1,196,178	1,137,769	-	-	6,862,074	6,805,252
4000 · Supplies																		
4111 Core Curricula Materials	24,800	359,349	108,300	298,437	16,571	274,210	12,107	122,273	28,678	396,483	27,755	348,841	31,900	54,754	-	-	221,433	1,457,864
4211 Books & Other Reference Materials	1,000	1,823	7,000	10,880	3,325	3,325	375	1,130	3,700	4,455	4,000	5,000	13,000	13,000	-	-	28,700	35,158
4311 Student Materials	48,800	95,937	58,001	103,321	53,247	68,595	29,095	42,117	82,341	110,712	33,328	78,832	51,420	92,420	-	-	273,889	481,222
4351 Office Supplies	18,600	18,600	18,000	21,750	19,200	19,200	12,000	17,000	31,200	36,200	15,600	15,600	18,000	18,000	-	-	101,400	110,150
4371 Custodial Supplies	13,720	41,529	12,000	31,842	21,600	46,742	12,000	32,142	33,600	78,884	18,000	63,142	22,800	42,942	-	-	100,120	258,339
4391 Food (Non Nutrition Program)	11,150	11,150	8,600	11,700	14,000	14,000	9,000	9,000	23,000	23,000	12,567	12,609	11,250	18,950	-	-	66,567	77,409
4392 Uniforms	9,800	9,800	5,000	11,777	8,565	8,205	4,005	3,825	12,570	12,030	4,000	4,000	15,620	15,350	-	-	46,990	52,957
4393 PE & Sports Equipment	4,000	12,000	5,000	10,244	7,000	10,000	4,000	7,000	11,000	17,000	6,000	6,000	2,500	2,500	-	-	28,500	47,744
4395 Before & After School Program Supplies	-	-	-	-			-		-			-	-	-	•	-	-	-
4399 All Other Supplies	12,190	27,145	17,091	39,795	11,413	26,341	8,551	21,515	19,964	47,856	18,318	32,261	30,024	54,970	-	-	97,587	202,027

	CNCA - B	urlington	CNCA#2 - K	Kayne Siart	CNCA#3 - C	astellanos °	CNCA#3	- Eisner	CNC/ Consol	_	CNCA#4 -	Cisneros	CNHS#2 Lar		Cen Adminis	tral stration	Camino l Consoli	
	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	73,516	40,978	58,546	25,556	41,340	66,534	99,886	40,885	54,870	59,394	91,770	-	-	239,644	380,137
4411 Non Capitalized Equipment	16,309	79,725	12,409	87,126	18,288	38,129	9,156	33,614	27,444	71,742	15,648	58,132	61,898	119,289	-	-	133,708	416,015
4711 Nutrition Program Food & Supplies	598,524	412,288	530,244	315,419	466,679	284,644	176,667	135,671	643,346	420,315	449,383	291,584	236,661	180,134	-	-	2,458,158	1,619,741
4713 CACFP Supper Food & Supplies	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 · Supplies	758,893	1,069,346	781,645	942,292	639,888	793,391	276,956	425,287	916,843	1,218,678	604,598	916,001	495,073	612,309	-	-	3,557,052	4,758,625
5000 · Operating Services																		
5211 Travel & Conferences	12,000	17,000	60,250	59,250	8,000	10,897	1,597	1,597	9,597	12,494	5,000	2,000	20,620	12,120	-	-	107,467	102,864
5311 Dues & Memberships	9,205	9,055	11,310	11,265	6,497	5,823	3,170	5,088	9,667	10,911	8,210	8,295	16,500	16,940	-	-	54,892	56,465
5451 General Insurance	-		-	-	-	-	25,277	25,602	25,277	25,602	-	-	3,904	3,998	-	-	29,181	29,600
5511 Utilities	144,523	133,442	104,466	114,960	142,541	142,541	49,505	52,476	192,046	195,018	127,924	127,924	120,870	110,103	-	-	689,829	681,447
5521 Security Services	40,740	57,404	1,400	2,460	500	1,500	2,300	2,300	2,800	3,800	500	657	5,090	24,187	-	-	50,530	88,508
5531 Housekeeping Services	86,550	124,675	72,000	183,750	106,000	157,700	-	26,934	106,000	184,634	114,300	137,100	66,723	89,783	-	-	445,573	719,942
5599 Other Facility Operations & Utilities	41,237	42,104	44,993	48,441	61,875	64,039	21,685	24,119	83,560	88,159	69,955	69,955	55,841	68,109	-	-	295,586	316,769
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	0.011	44.450	14.630	14 200	-	2 024				10.022	1 000	2 020		- 20.726	-	-		- 00.037
5619 Other Facility Rentals	8,011 44,009	11,458 44.009	14,638 26,459	14,200 37,141	38,071	3,924 38,071	6,908 19,641	6,908 19,641	6,908 57,712	10,832 57,712	1,000 30,205	3,820 30,205	35,866 54,412	39,726 56,838	-	-	66,423 212,798	80,037 225,906
5621 Equipment Lease 5631 Vendor Repairs	43,000	68.323	30,000	99,000	44,000	44.000	25,000	25.000	69,000	69.000	40,000	60,000	35,000	100.000	-	-	212,798	396,323
5812 Field Trips & Pupil Transportation	16,800	16,800	32,000	11,000	21,465	21,105	17,400	5,400 5,400	38,865	26,505	12,000	3,000	48,300	50,079	-	-	147,965	107,384
5812 Field Trips & Pupil Transportation 5821 Legal	10,800	2,709	32,000	9,786	21,465	6,576	17,400	3,218	36,603	26,303 9,794	15,000	19,000	46,300	4,594	-	-	15,000	45,883
5823 Audit	-	2,709 694	-	1,035	-	554	-	5,218 529	-	1,083	15,000	928	-	4,594 597	-	-	15,000	45,883
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	3,000	17.000	3,000	255,000	3,000	97,997	3,000	41.500	10,000	139,497	3,000	176,345	1,800	83.240	-	-	1,800	671,082
5842 Special Education Services	330,000	490,478	459,250	422,900	209,000	261,742	104,500	145,375	313,500	407,117	197,500	420,560	185,300	284,000	-	-	1,485,550	2,025,055
5843 Non Public School	330,000	430,478	75,185	75,185	203,000	201,742	104,300	143,373	313,300	407,117	2,980	8,680	185,300	284,000		_	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	331,392		474,882	-	322,002	_	195,607	-	517,608	8,840	342,894	33,689	483,436	_	_	101,809	2,150,213
5852 Professional Development	18,813	155,142	18,375	162,002	19,675	142,191	19,413	85,933	39,088	228,124	28,250	146,941	3,963	74,387	_	_	108,488	766,595
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	101,304	13,946	181,234	36,375	105,345	7,608	39,951	43,983	145,295	33,803	124,479	31,129	140,358	_	-	145,904	692,670
5861 Non Instructional Software	55,664	96,468	61,741	115,881	49,346	81,050	32,369	52,046	81,715	133,096	67,311	89,420	46,751	101,175	-	-	313,182	536,040
5865 Fundraising Cost	-		-	110	-	· -	· -	· -	-		-	-	-	402	-	-	, , , , , , , , , , , , , , , , , , ,	512
5871 District Oversight Fees	65,111	60,415	75,671	69,648	52,296	44,082	28,443	25,831	80,739	69,913	65,554	61,939	65,138	61,905	-	-	352,214	323,820
5872 Special Education Fees (SELPA)	107,190	107,035	126,630	125,122	85,570	77,435	48,508	47,198	134,078	124,633	110,097	111,387	92,292	94,145	-	-	570,287	562,323
5881 Intra-Agency Fees	1,000,487	937,453	1,084,605	987,897	766,046	641,515	421,412	384,107	1,187,458	1,025,622	931,968	880,428	927,906	888,125	-	-	5,132,424	4,719,525
5895 Bad Debt Expense	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	11,737	11,737	14,482	14,482	11,025	12,582	5,422	6,286	16,447	18,868	11,590	16,815	13,305	13,305	-	-	67,562	75,207
5911 Office Phone	20,616	20,616	9,492	9,492	13,764	9,093	7,966	7,966	21,730	17,059	9,528	9,528	16,716	16,716	-	-	78,082	73,411
5913 Mobile Phone	792	1,320	1,512	2,400	4,020	5,100	1,512	2,280	5,532	7,380	3,600	3,600	840	1,380	-	-	12,276	16,080
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	3,746,380	2,546,685	3,795,910	1,884,097	2,579,644	1,095,033	1,509,017	2,979,131	4,088,660	2,051,629	3,152,561	2,448,083	3,456,969	-	-	12,943,770	18,240,480
6000 · Capital Outlay																		
6901 Depreciation Expense	133,720	151,963	613,199	625,544	68,496	82,564	69,967	80,817	138,464	163,382	88,205	111,830	107,140	161,598	-	-	1,080,727	1,214,316
6903 Amortization Expense	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-		-	-		-	-	-	4.50.000	-	-	-	-	-	-		-
Total 6000 · Capital Outlay	133,720	151,963	613,199	625,544	68,496	82,564	69,967	80,817	138,464	163,382	88,205	111,830	107,140	161,598	-	-	1,080,727	1,214,316
7000 · Other Outgo			210,583	210,583													210,583	210,583
7438 Interest Expense Total 7000 · Other Outgo	-		210,583 210.583	210,583 210.583	-		-		-		-		-		-	-	210,583 210.583	210,583 210.583
TOTAL EXPENSE	8.909.089	10,457,091	9,964,346	11,855,383	6,841,322	7,701,763	3,775,402	4.427.848	10,616,723	12,129,611	8.462.627	10,242,981	8,031,324	9,171,281	-	-	45,984,109	53,856,348
NET INCOME	216,150	(115,171)	71,213	(410,131)	214,126	(62,913)	46,977	(17,608)	261,103	(80,521)	78,969	(92,580)	257,180	(87,966)	-	-	884,615	(786,368)
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Beginning Cash Balance **Cash Flow from Operating Activities** Net Income Change in Accounts Receivable Prior Year Accounts Receivable Current Year Accounts Receivable Change in Due from Change in Accounts Payable Change in Due to Change in Accrued Vacation Change in Payroll Liabilities Change in Prepaid Expenditures Change in Deposits Change in Deferred Revenue Depreciation Expense **Cash Flow from Investing Activities** Capital Expenditures Cash Flow from Financing Activities Source - Sale of Receivables Use - Sale of Receivables Source - Loans Use - Loans

Ending Cash Balance

CNCA - B	0 0		Kayne Siart	CNCA#3 - Castellano		0 0 0		CNCA#3 - Consolidated		CNCA#4 - Cisneros		0		Cen Adminis		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
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
216,150	(115,171)	71,213	(410,131)	214,126	(62,913)	46,977	(17,608)	261,103	(80,521)	78,969	(92,580)	257,180	(87,966)	-	-	884,615	(786,368)
1,979,895 (2,475,412)	1,297,747 (1,434,868)	2,106,104 (2,327,299)	1,550,032 (1,783,661)	1,578,042 (1,669,828)	974,224 (1,391,685)	796,606 (992,812)	644,569 (844,488)	2,374,648 (2,662,640)	1,618,793 (2,236,173)	1,894,225 (1,941,711)	1,410,778 (1,314,713)	1,839,838 (2,688,370)	2,198,714 (1,132,991)	-	- -	10,194,709 (12,095,433)	8,076,064 (7,902,406)
(18,904) (818)	1,543 27,532 376,754	(21,873) (1,141)	1,999 (7,414) 440,822	(16,743) (742)	0 (9,842) 258,870	- (7,439) (486)	41 7,763 111,057	- (24,182) (1,227)	41 (2,079) 369,927	- (18,908) (1,036)	- (11,024) 309,157	- (15,499) (730)	(939) (294,222) (445,228)	- (2,027) -	(80) 963 (1,388,672)	- (101,393) (4,952)	2,564 (286,244) (337,241)
- - (102,801)	- 104,302 (2,999)	- - (45,354)	- 113,180 (1,736)	- - (54,060)	- 69,199 (26,889)	- - (45,084)	- 44,319 (2,078)	- - (99,143)	- 113,518 (28,967)	- - (26,782)	- 113,640 (613)	- - (99,018)	- 53,774 (2,824)	- - (15,000)	- 46,187 94,872	- - (388,098)	- 544,603 57,733
133,720	(500) (232,704) 151,963	- - 613,199	- (368,840) 625,544	- - 68,496	- (187,662) 82,564	- - 69,967	- (104,924) 80,817	- - 138,464	- (292,586) 163,382	- - 88,205	- (315,342) 111,830	- - 107,140	- (369,990) 161,598	-	-	- - 1,080,727	(500) (1,579,462) 1,214,316
(1,540)	(112,276)	(11,000)	(89,146)	-	(14,816)	(1,500)	(45,749)	(1,500)	(60,565)		(71,087)		(139,817)	-	-	(14,040)	(472,890)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-		(388,810)	- (388,810)	-	-	-		-		-	-	-		-	-	- (388,810)	- (388,810)
1,957,749	3,094,592	966,681	1,359,603	1,347,062	1,691,951	1,668,793	1,905,951	3,015,855	3,597,902	1,245,219	1,989,686	68,733	1,806,929	4,415	170,519	7,258,652	12,019,231



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis February 2022

Net Income

Camino Nuevo Charter Academy is projected to achieve a net loss of (\$786K) in FY21-22 compared to \$885K in the board approved budget. Reasons for this negative \$1.67M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of February 28, 2022, the school's cash balance was \$17.04M. By June 30, 2022, the school's cash balance is projected to be \$12.02M, which represents a 23% reserve.

As of February 28, 2022, the Accounts Receivable balance was \$53K, down from \$96K in the previous month, due to the receipt of revenue earned in FY20-21.

As of February 28, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$1.68M.

As of February 28, 2022, 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 \$53.07M, which is \$6.20M or 13.2% over budgeted revenue of \$46.87M.

Local Control Funding Formula Sources: Due to decreased enrollment and ADA, LCFF Sources are projected to be \$2.8M under budget.

Object Code 8221: Federal Nutrition Revenue is expected to be \$697K 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 \$8.8M 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 8692: Grant revenue is expected to be \$237K over budget based on UnidosUS grants received across the charters as well as a \$25k grant received by Eisner from The Angelo Family Charitable Foudation and a \$186K grant received from New Ventures Fund.

Object Code 8698: SELPA Grants are projected to be \$179K over budget based on STEP & Impact grants awarded to the charter schools.

Object Code 8999: Prior Year revenue is expected to \$290K over largely due to \$186K of COVID one-time funds received for the nutrition program and \$83K of SB740 adjustments from final appotionments and \$20K of SMAA funds received.

Expenses

Total expenses for FY21-22 are projected to be \$53.86M, which is \$7.87M or 17.1% over budgeted expenditures of \$45.98M.

Object Code 1110: Teacher Salaries is projected to be \$554K 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 \$359K over budget largely as result of FY21-22 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 Oportunity funds (ELO).

Object Code 1299: Certificated Pupil Support expense is projected to be \$196K under budget as a result of multiple open positions for the SPED Program.

Object Code 2900: Other Classified salaries are projected to be \$766K 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 \$176K over budget as a result of increased classified salaries being funded by one-time funds.

Object Code 3501: State Unemployment Insurance expense is projected to be \$150K 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 \$1.2M over budget. This includes new curriculum across all charter schools.
- **Object Code 4311:** Student Materials are \$207K over budget. This includes addition of student software.
- **Object Code 4371:** Custodial Supplies are \$158K over budget due to increased COVID related cleaning materials.
- **Object Code 4390:** Other Supplies are \$140K over budget. This includes personal protective equipment (PPE) as well as COVID tests.
- **Object Code 4411:** Non Capitalized Equipment is \$282K over budget due to planned technology purchases

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



- Object Code 5841: Contracted Substitute Teachers expense is \$669K over budget.
- **Object Code 5849:** Other Student Instructional Services expense is \$2.0M over budget. This includes Independent Study for the first school semester as well as Mental Health Program Fee.
- Object Code 5852: Professional Development expense \$658K over budget.
- Object Code 5859: All Other Consultants & Services is \$547K 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 \$134K over budget. This includes depreciation for increased capital equipment purchases being made.

Object Code 4711: Nutrition Program Food expense is projected to be \$838K 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 \$274K 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 \$179K over budget due to increased HVAC and other facility repairs.

Object Code 5842: Special Education Services expense is projected to be \$540K 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 \$223K 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 2644.83 based on an enrollment of 3019 and an 87.0% attendance rate.

In Month 7, ADA was 2743.56 with 3015 students enrolled at the end of the month and a 89.9% ADA rate.

Average ADA for the year (through Month 7) is 2628.98 (an 86.5% 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%.

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of months remaining in FY P-2 P-2 P-1 State Schedule P-2 P-2 P-2 P-2 P-2 P-2 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 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL **Budget Variance** Aug-21 Sep-21 Feb-22 Apr-22 Jul-21 Oct-21 Dec-21 Jan-22 Jun-22 Budget Trend Nov-21 Mar-22 May-22 Accrual Jul-21 - Jun-22 Better / (Worse) % Better / (Worse) 8 - State Apportionment Schedule, FY 20-21 Version, Paid on a Lag 6% 12% 8% 8% 8% 8% 8% 1/3 1/6 1/6 1/6 1/6 0 1 - District Apportionment Schedule, Paid on Time # of School Days in Month 18 18 14 20 18 16 16 20 19 15 3,139 3019 (120) -4% Enrollment Unduplicated Pupil Percentage 80% 0 15% 2,982.05 2644.83 2,644.83 (337) 8011-8098 · Local Control Funding Formula Sources 8011 Local Control Funding Formula 21,916,044 18.498.597 1,087,904 1,087,904 1.958.228 1,958,228 3.916.456 1,958,228 1,708,951 1.443.898 1,443,898 1,443,898 491.003 18.498.597 (3.417.447) -16% 8012 Education Protection Account 4,819,837 5,700,067 1,452,612 1,452,612 1,384,078 1,410,765 880,229 18% 8019 Local Control Funding Formula - Prior Year (32 (5) (13) (32) 100% 8,485,513 8,183,289 523,300 1,046,600 697,733 129,314 697,733 1,266,151 697,733 1,221,034 530,972 530,972 530,972 530,972 (220,198) 8,183,289 (302,224) -4% 8096 In Lieu of Property Taxes 8098 In Lieu of Property Taxes, Prior Year 32 32 100% Total 8011-8098 · Local Control Funding Formula Sources 35,221,394 32,381,921 1,611,204 2,134,504 4,108,573 2,087,542 697,733 6,635,219 2,655,961 1,221,034 2,239,919 3,358,943 1,974,865 1,974,865 1,681,589 32,381,952 (2,839,441) -8% 8100-8299 · Federal Revenue 8181 Special Education - Federal (IDEA) 797,102 733,861 47,689 95,380 63,586 11,785 63,585 115,387 63,586 111,274 46,391 46,391 46,391 46,391 (23,973) (63,241) 8221 Child Nutrition - Federal 2,282,932 1,585,562 83.721 169.337 497,550 103.827 161.528 187,033 382.567 1,585,562 (697,370) -31% 8223 CACFP Supper 8291 Title I 1,265,376 1,369,616 343,079 342,404 310,448 104,240 8% 373.685 1.369.616 8292 Title II 137,677 139,375 37,242 77,884 34,844 (10,595) 1,698 1% 8294 Title III 146,089 146,089 40,848 36,522 146,089 34.925 33.794 99,626 8295 Title IV, SSAE 97,538 99,626 25,971 50,856 24,906 (2,108)2,088 2% 8296 Title IV. PCSGP 8297 Facilities Incentive Grant 31,486 8,847,615 223,759 781,748 469,979 1,235,179 2,577,848 3,559,102 8,816,129 28000% 8299 All Other Federal Revenue 12 921 744 533.565 12.921.744 8 163 544 Total 8100-8299 · Other Federal Income 4.758.199 271.448 877.128 380.835 135.752 1.434.287 488.127 399.343 543.941 3.166.741 207 919 233.423 4.249.235 172% 8300-8599 · Other State Revenue 8520 Child Nutrition - State 188 471 97 930 12 806 20.169 14.900 6.105 9.710 11.243 22.997 97 930 (90,540) -48% 8550 Mandate Block Grant 64,252 64,252 64,251 0% (1) 436,260 436,260 447.308 219.715 109.065 107.480 -2% 8561 State Lottery - Non Prop 20 (11.048) 146,120 173,969 173,969 27,848 19% 8562 State Lottery - Prop 20 610.228 593,428 610.228 219.715 109.065 8560 Lottery Revenue 281,449 16.800 3% 8587 State Grant Pass-Through 8591 SB740 718,710 756,996 74,981 682,014 756,996 38,286 5% 8592 State Mental Health 8593 After School Education & Safety 657,065 813,931 203,483 610,449 156,866 8594 Supplemental Categorical Block Grant 2,345,088 2,304,922 1,180,045 1,194,849 665,131 95,094 671,324 95,094 95,094 (1,691,709) (40,166) -2% 8599 State Revenue - Other Total 8300-8599 · Other State Income 4,567,013 4.648.260 1,180,045 1,194,849 77,057 884,846 20,169 109,994 1,064,958 104.804 106,337 (94,800) 4.648.259 81,245 2% 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 12,359 9,906 9,444 5,772 5,772 5,772 5,772 8662 Net Increase (Decrease) in Fair Value of Investments 8681 Intra-Agency Fee Income 8682 Childcare & Enrichment Program Fees 8689 All Other Fees & Contracts 112,500 349.200 111,071 21,000 1,429 236,700 8692 Grants 29,500 186,200 349.200 210% 8694 In Kind Donations 1,035 1,204 100% 8695 Contributions & Events 10 112 1.204 8696 Other Fundraising 8697 E-Rate 89,284 89,284 (2,256) (6,651) 632 16,394 14,283 30,306 18,506 18,069 89.284 8698 SELPA Grants 179,053 1,950 1,950 1,950 6,902 124,548 33,950 1,950 1,950 1,950 1,950 3 179,053 179,053 100% 8699 All Other Local Revenue 65,463 3,490 10,734 8,028 9,239 3,576 (457) 65,463 65,463 113 32.113 (457) (457) (457) 100% 8792 Transfers of Apportionments - Special Education 2,054,334 2,077,752 122,908 245,816 163,877 43,096 222,796 326,693 180,030 315,053 131,342 131,342 131,342 131,342 (67,885) 23,418 1%

Actuals as of 2/28/2022

5311 Dues & Memberships

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56,465

18.290

9.595

202

31.847

1.102

166

489

1.798

2.090

54.892

Actuals as of 2/28/2022 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-1 P-1 P-1 P-1 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL **Budget Variance** Aug-21 Sep-21 Budget Trend Jul-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) 2,826,752 Total 8600-8799 · Other Income-Local 2,322,119 241,127 263,799 167,204 75,286 245,679 490,871 400,812 359,595 155,001 152,889 168,913 155,163 (48,383) 505 838 Prior Year Adjustments 290,069 8999 Other Prior Year Adjustment 290,069 13.050 134.384 211,989 100% 4.209 290.069 Total Prior Year Adjustments 290,069 13,050 134,384 4,209 290,069 100% (796) 211,989 (72,767) 290,069 TOTAL INCOME 46,868,725 53.068.745 3,303,824 3,275,431 4,822,392 2,678,047 2,274,013 8,636,638 4,433,955 2,212,131 3.048.855 7.670.765 2,456,501 2.469.788 5.787.641 53.069.980 6.201.255 13% Expense 1000 · Certificated Salaries 1110 Teachers' Salaries 11,041,541 11,941,990 1,025,600 1,023,508 1,043,342 1,054,676 1,058,077 1,044,952 1,037,036 1,081,635 1,073,377 1,079,276 1,068,658 5,899 (554,494) -5% 1120 Teachers' Hourly 55.090 52,640 4.467 4.364 4.219 4.328 4.437 4.318 4.815 6.054 4.211 5.527 3.158 1.316 3.877 7% 5,016 1170 Teachers' Salaries - Substitute 337.953 338.571 4,753 6,477 14,597 4,912 12,996 24,084 41,879 38,936 27,086 35,550 20,314 21,442 79,912 24% 886,916 1175 Teachers' Salaries - Stipend/Extra Duty 527.645 925.325 105.081 361,471 10.248 10,181 7,970 127,033 9,559 8,899 9,232 8,862 9,126 200.631 18,622 (359,271) -68% 1211 Certificated Pupil Support - Librarians 1213 Certificated Pupil Support - Guidance & Counseling 1215 Certificated Pupil Support - Psychologist 361,782 360,700 22.552 28.552 22.552 22.552 22,552 22.552 22.552 22,552 30.058 30.058 30.058 30.058 55,137 15% 1299 Certificated Pupil Support - Other 653,291 557.566 26.059 38,783 33,181 32,130 33,539 33,529 32,605 34.454 48.262 47.350 47.806 47.806 2,280 457.784 195,507 1300 Certificated Supervisors' & Administrators' Salaries 2,886,903 2.691.430 209,550 261,182 230,640 213,516 218,193 228,307 209.992 220,554 221,181 221,181 221,181 221,181 210,244 7% 1900 Other Certificated Salaries **Total 1000 · Certificated Salaries** 15,864,204 16,868,222 368,256 1,724,808 1,330,969 1,340,536 1,346,170 1,486,930 1,348,062 1,370,188 1,435,358 1,412,126 1,428,525 1,591,807 49,559 16,233,293 (369,089) -2% 2000 · Classified Salaries 2111 Instructional Aide & Other Salaries 2,201,262 2,708,089 31,170 230,121 200,012 201,994 182,943 161,863 108,031 199,030 276,362 192,252 252,330 152,939 60,829 2,249,875 (48,614) -2% 2121 After School Staff Salaries 2131 Classified Teacher Salaries 319,635 336,358 1,721 30,365 29,098 26,036 26,384 32,782 23,594 21,374 33,641 23,402 30,715 17,552 7,313 303,97 15,658 5% 603.142 638,561 36.345 83.351 48.395 48.849 41.849 46.018 41.094 44,977 58.621 51.648 55.852 51.547 11,453 619.999 (16.857) -3% 2200 Classified Support Salaries 2300 Classified Supervisors' & Administrators' Salaries 56,376 3,098 2,080 4,468 4,721 5,174 4,540 4,100 4,968 4,536 4,752 4,752 1,080 (48,269) 100% 2400 Classified Office Staff Salaries 1,150,286 1,295,537 80,591 142,943 98,933 89,911 100,207 104,201 90,851 96,254 101,335 95,719 98,527 101,027 14,039 1,214,538 (64,251) -6% 2900 Other Classified Salaries 1 191 375 2 120 585 48 504 176 009 159.850 163 317 164 752 177 951 151 923 168 587 204 437 164 893 192 066 147 663 37 189 (765,767) -64% Total 2000 · Classified Salaries 5,465,700 7.155.506 201,428 662,790 538,368 534,575 520,855 527,990 420,033 534,322 679,363 532,450 634,242 475,479 131,904 6,393,799 (928,099) -17% 3000 · Employee Renefits 3111 STRS - State Teachers Retirement System 2,684,223 2.854.103 66.743 236,615 222,278 224,361 225,174 232,491 225,363 228,302 242,863 238,932 241,706 269.334 8.385 21,676 3212 PERS - Public Employee Retirement System 1.252.192 1 639 326 55,498 106.021 123.723 121.939 119.712 116,460 98.491 124.555 155.642 121.984 145.305 108.932 30.219 1 428 482 (176,290) -14% 3213 PARS - Public Agency Retirement System 338 873 443 641 32 386 32.850 33 564 42 121 8 178 3311 OASDL - Social Security 15 450 41 780 33 686 33 440 26 398 33 012 39 323 29 480 401 666 (62 793) -19% 3331 MED - Medicare 309,284 348.344 9,385 34,164 26,581 26,661 26,402 28,543 24.949 26,932 30,663 28,196 29,910 29.976 2,631 324,994 (15,710) -5% 1,777,782 1,945,560 260,797 95.348 (41.689) (43.766) (51.538) 727.339 70.599 137.516 190.170 148.536 138.567 (10.133) 42,950 1,664,694 113.088 6% 3401 H&W - Health & Welfare 3501 SUI - State Unemployment Insurance 262,358 120,119 3,205 11,781 9,166 9,225 9,104 9,842 8,603 9,287 10,574 9,723 10,314 10,336 907 150,291 57% 237.361 273,353 66.901 19.833 19.762 19.762 39.524 59.286 19.762 244,830 3601 Workers' Compensation Insurance (7,469)-3% 3751 OPEB, Active Employees 3901 Other Retirement Benefits 3902 Other Benefits 323 (41.148) 34.028 100% Total 3000 · Employee Benefits 6,862,074 7,624,447 478,133 1,193,825 437,924 93,271 6,805,252 56,821 545,541 393,829 371,729 339,854 454,402 560,156 731,318 600,145 605,125 1% 4000 · Supplies 4111 Core Curricula Materials 221,433 1,457,864 59,060 10,892 309,309 14,039 250,951 530,507 82,064 6,837 50,797 47,803 47,803 47,803 4211 Books & Other Reference Materials 28.700 34.335 1.177 4.423 3,293 8.256 6.958 (3.457)1.495 5.782 2.411 2.411 2.411 35,158 (6.458) -23% 4311 Student Materials 273,889 481.222 36,580 54,674 23,405 14,396 23,605 101,620 2,432 106,699 26,790 30,340 30,340 30.340 481,222 (207,332) 17.037 110.150 4351 Office Supplies 101.400 110.150 1.543 5.570 7.803 5.493 6.205 9.948 6.641 12.204 3.632 17.037 17.037 (8.750) -9% 23,129 24,085 53,330 4371 Custodial Supplies 100,120 258.339 2,959 31.571 9,791 12,352 (25,342) 13,412 6,391 53,330 53,330 258,339 (158,219) 4391 Food (Non Nutrition Program) 66.567 77.409 4.461 11,099 17.346 2.435 7.699 6.261 6.641 5.601 2.708 4.386 4.386 4.386 (10.842) -16% 4392 Uniforms 46,990 52.957 18,942 3,699 691 3,534 402 2,039 3,648 6,513 6,513 6.513 (5,967) -13% 47.744 3,200 9,010 47.744 -68% 4393 PE & Sports Equipment 28.500 2,853 3,159 2,414 224 1,234 3,333 980 7,113 7,113 7,113 (19,244)4395 Before & After School Program Supplies 97,587 28,070 4399 All Other Supplies 202.027 8.199 4.847 28.185 10.316 7.155 11.075 13.362 18.435 16.243 28.070 28.070 202.027 (104,440) -107% 4390 Other Supplies 239,644 380,137 34.454 19,146 52,389 22,224 17,959 21,093 21,639 29,408 23,579 46.082 46.082 46.082 380,137 (140,493) -59% 23,779 4411 Non Capitalized Equipment 133.708 416.015 24.466 117.377 29.175 38.576 12.268 29.227 14.905 (52,786) 59.676 59.676 59.676 416.015 (282,307) -211% 4711 Nutrition Program Food & Supplies 2,458,158 1,613,763 17,400 178,385 128,609 67,370 115,710 210,003 51,529 70,101 231,954 193,208 110,591 165,887 78,994 838,417 34% 4713 CACFP Supper Food & Supplies Total 4000 · Supplies 3,557,052 4,751,824 78,994 (1,201,573) 176,462 564.904 177,742 409,614 922,767 198.881 180,349 390.399 449.887 367.270 422.566 4.758.625 5000 · Operating Services 5211 Travel & Conferences 107,467 102,864 2,560 1,456 1,335 595 5,280 149 679 228 30,194 30,194 30,194 4,603 4%

(11.205)

2.090

(1.573)

-3%

Change in Accounts Receivable
Prior Year Accounts Receivable

Change in Accounts Payable

Change in Due from

Current Year Accounts Receivable

7,506,841

(7.902.406)

(286,244)

911,790

(236,282)

(147,942)

5,819,699

(155,997)

348,158

793,819

57,467

2,010,910

438,369

197,975

(3,090,012)

299,230

(30,031)

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Actuals as of 2/28/2022 # 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 P-1 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL **Budget Variance** Sep-21 Jul-21 Oct-21 Dec-21 Jan-22 Feb-22 Budget Trend Aug-21 Nov-21 Mar-22 Apr-22 May-22 Jun-22 Accrual Jul-21 - Jun-22 Better / (Worse) % Better / (Worse) 5451 General Insurance 29,181 29,600 14,043 3,998 11,559 (419) -1% 5511 Utilities 689.829 681.447 984 23,922 38.703 34.536 20.011 106.129 14.128 98.453 56.235 88.722 88.722 88.722 22.179 681,447 8.382 1% 5521 Security Services 50.530 88.508 5,682 1,403 (412) 142 32,210 2,862 7,171 17,726 7,242 7,242 7,242 88.508 (37,978) -75% 445,573 719,942 39,854 45,008 39,655 48,626 62,914 69,702 67,776 48,729 73,349 74,776 74,776 74,776 719,942 -62% 5531 Housekeeping Services (274,369)5599 Other Facility Operations & Utilities 295,586 316,769 27,889 10.844 19,826 16,694 36.987 37,391 19,038 33,991 26,339 29,256 29,256 29,256 (21,183) -7% 5611 School Rent - Private Facility 1,327,306 1,364,770 213,043 106,676 106,004 106,491 87,580 106,303 125,561 156,574 112,795 121,872 121,872 1,364,770 (37,464)-3% 5613 School Rent - Prop 39 14,327 -20% 5619 Other Facility Rentals 66,423 80.037 958 6,180 360 8,058 11,223 3,306 (1,562) 8,530 14,327 14,327 (13,614) 225,906 602 225,906 5621 Equipment Lease 212.798 11.325 3,142 1,129 51 34.529 19.034 984 42.427 37.561 37.561 37.561 (13.108) -6% 217,000 (179,323) 5631 Vendor Repairs 396.323 24,473 41,811 35,794 29,141 16,194 45,846 66,796 24,385 47,763 21,373 21,373 21,373 396,323 107.384 107.384 5812 Field Trips & Pupil Transportation 147.965 900 1.800 4.134 1.800 3,112 29.554 22,028 22.028 22.028 40.581 27% 19,000 17 -206% 5821 Legal 15,000 74 2,000 6,561 18,102 793 12,373 5,913 17 17 17 45,883 (30,883) 4,337 5823 Audit (4,337)100% 5831 Advertisement & Recruitment 30,000 30,000 2,051 3,695 4,397 819 6,346 6,346 6,346 30.000 5841 Contracted Substitute Teachers 1.800 671.082 61.486 78,315 118.702 90.586 105.615 61,798 68.962 84.701 229 229 229 229 671.082 (669,282) -37182% 1,485,550 2,025,055 100,184 206,607 67,942 333,759 191,354 (539,505) 5842 Special Education Services 72,528 77,054 45,594 80,248 275.722 191,354 191,354 191,354 -36% 5843 Non Public School 78.165 83.865 1.293 16.934 7.194 13.503 7.169 8.484 8.484 8.484 8.484 83.865 (5.700) 3.836 -7% 5844 After School Services 657,065 813,931 11,500 202,417 106,879 77,323 154,647 73,365 62,600 62,600 62,600 (156,866) -24% 2,150,213 915,970 101.809 52.509 29.309 348,633 57.496 222.009 116.268 116.268 2.150.213 (2.048.404) -2012% 5849 Other Student Instructional Services 291.750 0 5852 Professional Development 108,488 766,595 38,740 39,113 2,522 69,433 4,958 61,485 250 6,330 119,203 141,521 141,521 141,521 (658,107) -607% 24.758 24,758 6.387 6.387 5854 Nursing & Medical (Non-IEP) 358 5.241 6.387 5859 All Other Consultants & Services 145,904 692,670 129,421 6,479 9,176 1,254 11,555 7,332 84,240 23,107 111,190 102,973 102,973 102,973 692,670 (546,767) -375% 313,182 536,040 219.958 28,070 74.439 25,403 25.447 59,665 7,375 37.186 36.451 (2.257) 12.152 12.152 536,040 (222,858) -71% 5861 Non Instructional Software 5865 Fundraising Cost 402 100 302 110 (512) 100% 5871 District Oversight Fees 352,214 323,820 20.048 40,093 26,729 4,874 26,729 48,583 26,729 46,776 20,815 20,815 20,815 20,815 28,394 8% (15,572) 5872 Special Education Fees (SELPA) 570 287 562 323 34,120 68.240 45.496 10.974 57,276 88,416 48.724 85.264 34 846 34 846 34 846 34 846 7 965 1% 5881 Intra-Agency Fees 5,132,424 4,719,525 1,269,574 1,028,257 605,424 605,424 605,424 605,424 412,899 8% 5895 Bad Debt Expense 5899 All Other Expenses 67,562 75,207 3,269 1,169 1,035 3,853 28,341 5,109 11,663 9,930 2,328 2,837 2,837 2,837 (7,645) -11% 78 082 5911 Office Phone 73 411 4 459 1.347 5.515 5.758 7 340 9.521 1.384 5 503 7 180 8 468 8 468 8 468 73 411 4 671 6% 5913 Mobile Phone 12,276 16,080 1,443 1,436 2,886 1,462 1,351 912 1,529 1,375 1,229 1,229 1,229 (3,804) -31% 111 609 5921 Internet 111.605 111 605 1.821 7.185 6.360 23.161 24.359 24.359 24.359 (0) 5923 Website Hosting 13,050 38,550 900 2,242 3,831 5,420 2,786 3,209 (488) 2,639 2,101 5,303 5,303 5,303 -195% 5931 Postage & Shipping 38.550 (25.500) 5999 Other Communications 305,004 41,934 266 23,920 266 23,746 23,731 23,542 63,670 23,313 26,872 26,872 26,872 (305,004) 100% 12,943,770 18,209,151 941.724 592.108 2.800.471 1.035.045 785.534 1.212.031 889.022 2.365.321 1.972.592 1.919.258 1.827.926 1.692.759 206.691 18,240,480 (5,296,710) Total 5000 · Operating Services -41% 6000 · Capital Outlay 6901 Depreciation Expense 1,080,727 1,236,495 99.088 99.023 99.277 99.382 98.274 99.894 99.662 100.718 105.002 104.522 104.822 104,653 1.214.316 (133,589) -12% 6903 Amortization Expense 6999 Capital Outlay Total 6000 · Capital Outlay 1,080,727 1,236,495 99,088 99,023 99,277 99,382 98,274 99,894 99,662 100,718 105.002 104,522 104.822 104,653 1.214.316 (133,589) -12% 7000 · Other Outgo 210.583 7438 Interest Expense 210.583 108.174 104.324 Total 7000 · Other Outgo 210,583 210,583 108,174 (1,915) 104,324 56.056.229 2.265.090 4.043.059 5,835,993 3.557.094 3.500.301 5.443.436 3.410.061 5.111.054 5.418.357 5.018.386 4.967.910 4.725.188 560.419 53.856.348 TOTAL EXPENSE 45.984.109 (7,872,239) -17% NET INCOME 884.615 (2.987.483) (767.628) (1.013.601) (879.047) (2.898.924) (2.369.502) 2.652.379 (2.511.409) (2.255.400) (786.368) 1.038.734 (1.226.287) 3.193.202 1.023.894 5.227.222 (1.670.984) 427,948 Operating Income EBITDA 638.531 Beginning Cash Balance 13,000,903 17,035,785 13,627,755 16,385,258 12,019,231 13.877.874 14,013,696 19,836,143 21,434,986 18,124,425 17,270,564 20,256,534 21,497,141 13.985.255 13.877.874 **Cash Flow from Operating Activities** (2,987,483) 1,038,734 (767,628) (1,013,601) (879,047) (1,226,287) 3,193,202 1,023,894 (2,898,924) (2,369,502) 2,652,379 (2,511,409) (2,255,400) 5,227,222 Net Income (786,368

14,545

(161,094)

(63,097)

2,325

(3,744)

93,788

42,980

(64,194)

(5,910)

19,140

68,893

(352,924)

603

32,794

311

374.826

8,076,064

(7.902.406)

2,564

(7.902.406)

575,991

CAMINO NUEVO CHARTER ACADEMY
2021-22 Cosh Flow Forecast
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			# 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			
	District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1			
		2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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)
Change in Due to			(337,241)	159,504	97,902	(560,227)	(59,099)	-	14,724	128,254	(1,532,907)	(683,265)	-	(1,321)	-	2,099,194	(337,241)
Change in Accrued Vacation			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities			544,603	(332,074)	410,211	467,027	19,649	11,248	2,830	(36,784)	2,496	-	-	-	-	-	544,603	
Change in Prepaid Expenditures			57,733	295,176	-	(13,763)	-	(1,634)	(18,152)	(131)	(13,660)	-	-	-	(190,102)	-	57,733	
Change in Deposits			(500)	-	-	-	-	-	-	-	(500)	-	-	-	-	-	(500)
Change in Deferred Revenue			(1,579,462)	(1,579,462)	-	-	-	-	-	-	-	-	-	-	-	-	(1,579,462	
Depreciation Expense			1,214,316	99,088	99,023	99,277	99,382	98,274	99,894	99,662	100,718	105,002	104,522	104,822	104,653	-	1,214,316	
Cash Flow from Investing Activities				-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditures			(472,890)	(72,709)	(28,922)	(50,544)	(35,863)	(4,660)	(96,881)	(66,657)	(91,455)	-	-	(25,200)	-	-	(472,890	
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			8,369,359	14,013,696	19,836,143	21,434,986	18,124,425	17,270,564	20,256,534	21,497,141	17,035,785	13,627,755	16,385,258	13,985,255	12,019,231	12,019,231	12,019,231	
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