

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (February 2022)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

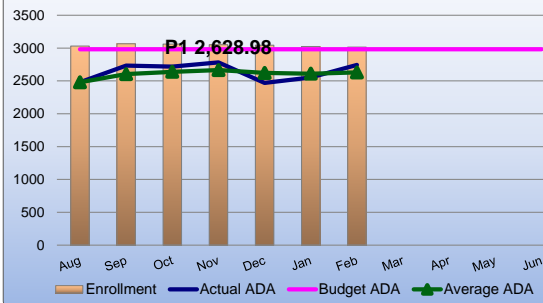


Year-End Cash



2

ADA & Enrollment



KEY POINTS

The average ADA percentage through Month 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 across 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 Analysis

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 Supplemental & Concentration Grant Factors

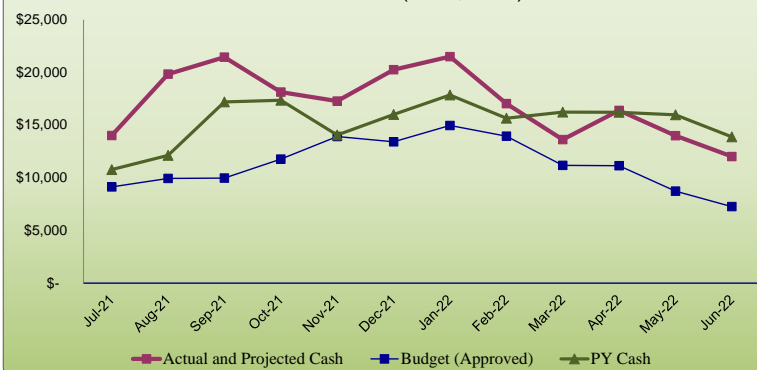
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	94.7%	93.6%	-1.1%	94.9%
3-Year Average %	95.5%	95.2%	-0.3%	96.3%
District UPP C. Grant Cap	85.1%	85.6%	0.6%	85.1%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 02/28/22	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	32,381,952	35,221,394	(2,839,441)	32,960,366	(578,413)	21,151,770	21,416,053	(264,283)	33,411,308	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)	20,445	(83)				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

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



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
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
Equity				
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%

		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	665	471	447	267	255	738	702	606	587	508	490	-	-	3,139	3,019
	ADA	560.50	503.43	662.15	588.50	447.45	364.21	253.65	221.99	701.10	586.20	575.70	523.90	482.60	442.80	-	-	2,982.05	2,644.83
	ADA %	95%	88%	95%	89%	95%	85%	95%	89%	95%	87%	95%	89%	95%	90%	-	-	95%	88%
	UPP	100%	98%	93%	93%	99%	99%	94%	94%	97%	96%	91%	92%	96%	96%	0%	0%	82%	82%
Income																			
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																			
8181 Special Education - Federal (IDEA)		149,822	139,687	176,993	163,291	119,603	101,057	67,801	61,596	187,404	162,653	153,885	145,367	128,999	122,864	-	-	797,102	733,861
8221 Child Nutrition - Federal		570,561	488,836	519,410	285,560	428,932	246,289	152,252	96,197	581,184	342,486	387,254	282,700	224,523	185,980	-	-	2,282,932	1,585,562
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		-	1,539,426	-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	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																			
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Contributions & Events		-	32	-	619	-	12	-	95	-	107	-	(220)	-	666	-	-	-	1,204
8696 Other Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate		13,440	13,440	14,776	14,776	14,776	14,776	14,776	14,776	29,552	29,552	14,776	14,776	16,741	16,741	-	-	89,284	89,284

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8698 SELPA Grants	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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																		
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
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	3,098	-	45,171	-	-	-	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																		
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 - 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	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	8,011	11,458	14,638	14,200	-	3,924	6,908	6,908	6,908	10,832	1,000	3,820	35,866	39,726	-	-	66,423	80,037
5621 Equipment Lease	44,009	44,009	26,459	37,141	38,071	38,071	19,641	19,641	57,712	57,712	30,205	30,205	54,412	56,838	-	-	212,798	225,906
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	-	-	217,000	396,323
5812 Field Trips & Pupil Transportation	16,800	16,800	32,000	11,000	21,465	21,105	17,400	5,400	38,865	26,505	12,000	3,000	48,300	50,079	-	-	147,965	107,384
5821 Legal	-	2,709	-	9,786	-	6,576	-	3,218	-	9,794	15,000	19,000	-	4,594	-	-	15,000	45,883
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	-	17,000	-	255,000	-	97,997	-	41,500	-	139,497	-	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	-	-	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	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	6,000	2,500	6,000	6,000	6,500	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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																		
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	10,457,091	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)

	CNCA - Burlington		CNCA#2 - Kayne Siart		CNCA#3 - Castellanos		CNCA#3 - Eisner		CNCA#3 - Consolidated		CNCA#4 - Cisneros		CNHS#2 - Dalzell Lance		Central Administration		Camino Nuevo - Consolidated	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast	2021-22 Budget - Approved	2021-22 Forecast
Beginning Cash Balance	2,227,459	3,033,269	971,644	1,677,764	1,227,768	2,000,901	1,802,564	2,032,231	3,030,333	4,033,132	1,172,258	1,849,639	668,193	1,866,820	21,442	1,417,249	8,091,327	13,877,874
Cash Flow from Operating Activities																		
Net Income	216,150	(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)
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)	(1,434,868)	(2,327,299)	(1,783,661)	(1,669,828)	(1,391,685)	(992,812)	(844,488)	(2,662,640)	(2,236,173)	(1,941,711)	(1,314,713)	(2,688,370)	(1,132,991)	-	-	(12,095,433)	(7,902,406)
Change in Due from	-	1,543	-	1,999	-	0	-	41	-	41	-	41	-	(939)	-	(80)	-	2,564
Change in Accounts Payable	(18,904)	27,532	(21,873)	(7,414)	(16,743)	(9,842)	(7,439)	7,763	(24,182)	(2,079)	(18,908)	(11,024)	(15,499)	(294,222)	(2,027)	963	(101,393)	(286,244)
Change in Due to	(818)	376,754	(1,141)	440,822	(742)	258,870	(486)	111,057	(1,227)	369,927	(1,036)	309,157	(730)	(445,228)	-	(1,388,672)	(4,952)	(337,241)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	104,302	-	113,180	-	69,199	-	44,319	-	113,518	-	113,640	-	53,774	-	46,187	-	544,603
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	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(500)
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	151,963	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
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(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)
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	3,094,592	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 Foundation 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 be \$290K over largely due to \$186K of COVID one-time funds received for the nutrition program and \$83K of SB740 adjustments from final apportionments 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 Opportunity 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%.

Actuals as of 2/28/2022																																				
		# of months remaining in FY																																		
State Schedule:		12		11		10		9		8		7		6		5		4		3		2		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		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						
Total 8600-8799 - Other Income-Local		2,322,119	2,826,752	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)	FORECAST	Budget Variance																		
Prior Year Adjustments		-	290,069	-	-	13,050	134,384	-	(796)	4,209	211,989	-	(72,767)	-	-	-	Jul-21 - Jun-22	Better / (Worse)		% Better / (Worse)																
8999 Other Prior Year Adjustment		-	290,069	-	-	13,050	134,384	-	(796)	4,209	211,989	-	(72,767)	-	-	-	290,069	290,069		100%																
Total Prior Year Adjustments		-	290,069	-	-	13,050	134,384	-	(796)	4,209	211,989	-	(72,767)	-	-	-	290,069	290,069		100%																
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	11,596,035	(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	51,213	3,877		7%																
1170 Teachers' Salaries - Substitute		337,953	338,571	5,016	4,753	6,477	14,597	4,912	12,996	24,084	41,879	38,936	27,086	35,550	20,314	21,442	258,040	79,912		24%																
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	886,916	(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	-	306,645	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		30%																
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	-	2,676,658	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	303,977	15,658		5%																
2200 Classified Support Salaries		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%																
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	1,080	48,269	(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	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	1,957,142	(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 Benefits																																				
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	2,662,547	21,676		1%																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
3311 OASDI - Social Security		338,873	443,641	15,450	41,780	33,686	33,440	32,386	32,850	26,398	33,564	42,121	33,012	39,323	29,480	8,178	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%																
3401 H&W - Health & Welfare		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%																
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	112,067	150,291		57%																
3601 Workers' Compensation Insurance		237,361	273,353	66,901	19,833	19,762	-	19,762	39,524	-	-	59,286	19,762	-	-	-	244,830	(7,469)		-3%																
3751 OPEB, Active Employees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
3901 Other Retirement Benefits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
3902 Other Benefits		-	-	154	-	323	(131)	(41,148)	6,775	-	-	-	-	-	-	-	(34,028)	34,028		100%																
Total 3000 - Employee Benefits		6,862,074	7,624,447	478,133	545,541	393,829	371,729	339,854	1,193,825	454,402	560,156	731,318	600,145	605,125	437,924	93,271	6,805,252	56,821		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	-	1,457,864	(1,236,431)		-558%																
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)		-76%																
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	17,037	-	110,150	(8,750)		-9%																
4371 Custodial Supplies		100,120	258,339	2,959	31,571	9,791	12,352	(25,342)	13,412	23,129	6,391	24,085	53,330	53,330	53,330	-	258,339	(158,219)		-158%																
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	-	77,409	(10,842)		-16%																
4392 Uniforms		46,990	52,957	18,942	-	3,699	463	691	3,534	402	2,039	3,648	6,513	6,513	6,513	-	52,957	(5,967)		-13%																
4393 PE & Sports Equipment		28,500	47,744	2,853	3,200	3,159	9,010	2,414	224	1,234	3,333	980	7,113	7,113	7,113	-	47,744	(19,244)		-68%																
4395 Before & After School Program Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
4399 All Other Supplies		97,587	202,027	8,199	4,847	28,185	10,316	7,155	11,075	13,362	18,435	16,243	28,070	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%																
4411 Non Capitalized Equipment		133,708	416,015	24,466	117,377	29,175	38,576	12,268	29,227	14,905	(52,786)	23,779	59,676	59,676	59,676	-	416,015	(282,307)		-211%																

