

CAMINO NUEVO CHARTER ACADEMY - Financial Dashboard (March 2022)

1

Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

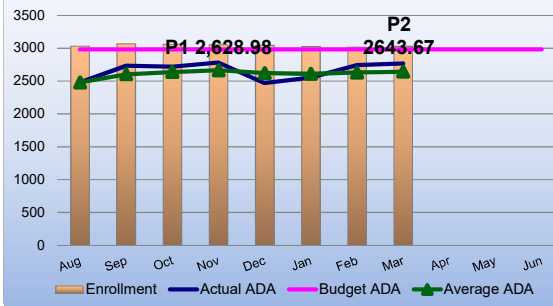


Year-End Cash



2

ADA & Enrollment



KEY POINTS

The average ADA percentage for P2 is 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, but this may have to be done as a revision to P2.

ADA is 338 under budget resulting in reduced funding across all of the charters.

A net loss of \$729K 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 8	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	3,028	3,028	3,139	(111)	3,088	3,367
ADA %	87.1%	87.0%	95.0%	-8.0%	89.5%	95.0%
Average ADA	2,643.67	2,643.67	2,982.05	(338.38)	2,762.74	3,218.84

4

LCFF Supplemental & Concentration Grant Factors

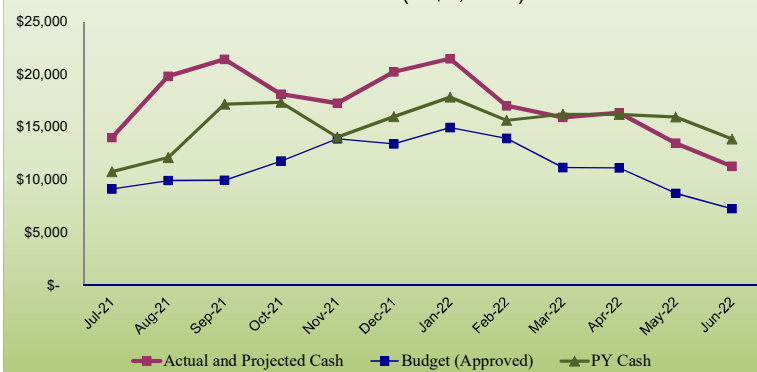
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	94.7%	93.6%	-1.1%	94.9%
3-Year Average %	95.5%	95.2%	-0.3%	96.3%
District UPP C. Grant Cap	85.1%	85.6%	0.6%	85.1%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 03/31/22	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	32,366,168	35,221,394	(2,855,225)	32,381,952	(15,784)	23,420,357	22,371,948	1,048,409	33,411,308	33,437,300
Federal Revenue	13,167,082	4,758,199	8,408,882	12,921,744	245,338	4,921,552	2,095,335	2,826,216	8,544,443	3,792,642
State Revenue	4,674,207	4,567,013	107,194	4,648,259	25,949	4,065,303	2,150,292	1,915,011	2,578,594	2,107,752
Other Local Revenue	2,746,952	2,209,619	537,333	2,767,622	(20,670)	2,324,752	1,735,883	588,869	2,587,536	2,379,954
Grants/Fundraising	364,774	112,500	252,274	350,404	14,370	349,013	105,336	243,677	263,396	257,740
TOTAL REVENUE	53,319,183	46,868,725	6,450,458	53,069,980	249,203	35,080,976	28,458,793	6,622,183	47,385,276	41,975,388
Total per ADA	20,169	15,717	4,452	20,074	94				14,721	14,128
w/o Grants/Fundraising	20,031	15,679	4,351	19,942	89				14,639	14,041
Certificated Salaries	16,181,393	15,864,204	(317,189)	16,233,293	51,900	11,694,371	11,589,540	(104,831)	12,866,595	13,306,587
Classified Salaries	6,356,577	5,465,700	(890,877)	6,393,799	37,222	4,574,368	3,987,722	(586,646)	3,627,635	3,815,754
Benefits	6,751,924	6,862,074	110,150	6,805,252	53,328	5,010,972	5,090,165	79,192	4,779,613	5,002,395
Student Supplies	4,841,790	3,557,052	(1,284,739)	4,758,625	(83,165)	3,457,249	2,507,583	(949,666)	5,238,611	2,615,362
Operating Expenses	18,492,310	12,943,770	(5,548,540)	18,240,480	(251,830)	11,969,223	9,754,928	(2,214,294)	13,715,921	14,721,963
Other	1,424,231	1,291,310	(132,921)	1,424,900	669	1,003,582	1,025,161	21,579	1,299,959	1,247,575
TOTAL EXPENSES	54,048,224	45,984,109	(8,064,115)	53,856,348	(191,876)	37,709,765	33,955,098	(3,754,667)	41,528,335	40,709,636
Total per ADA	20,444	15,420	(5,024)	20,372	73				12,902	13,702
NET INCOME / (LOSS)	(729,042)	884,615	(1,613,657)	(786,368)	57,327	(2,628,789)	(5,496,305)	2,845,937	5,856,942	1,265,752
OPERATING INCOME	484,606	1,965,342	(1,480,736)	427,948	56,658	(1,731,466)	(4,681,728)	2,950,262	6,938,656	2,285,091
EBITDA	695,189	2,175,925	(1,480,736)	638,531	56,658	(1,625,207)	(4,471,144)	2,845,937	7,156,901	2,513,327

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



Year-End Cash Balance		
Projected	Budget	Variance
11,286,997	7,258,652	4,028,345

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Balance Sheet	6/30/2021	2/28/2022	3/31/2022	6/30/2022 FC
Assets				
Cash, Operating	13,877,874	17,035,785	15,936,829	11,286,997
Cash, Restricted	0	0	0	0
Accounts Receivable	8,076,064	52,537	52,537	8,207,932
Due From Others	185,032	251,672	365,875	195,706
Other Assets	305,180	57,844	100,779	274,330
Net Fixed Assets	39,997,763	39,650,135	39,662,189	39,573,652
Total Assets	62,441,913	57,047,974	56,118,210	59,538,616
Liabilities				
A/P & Payroll	2,018,499	1,678,965	1,703,737	2,315,441
Due to Others	2,436,714	684,865	829,462	1,933,788
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	12,804,845	12,974,213	14,494,872
Equity				
Beginning Fund Bal.	39,915,845	45,772,786	45,772,786	45,772,786
Net Income/(Loss)	5,856,942	(1,529,658)	(2,628,789)	(729,042)
Total Equity	45,772,786	44,243,129	43,143,997	45,043,744
Total Liabilities & Equity	62,441,913	57,047,973	56,118,210	59,538,616

Available Line of Credit				
Days Cash on Hand	82	118	110	78
Cash Reserve %	22.3%	32.4%	30.2%	21.4%

		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	505.20	662.15	588.01	447.45	363.29	253.65	222.10	701.10	585.39	575.70	522.76	482.60	442.31	-	-	2,982.05	2,643.67
	ADA %	95%	89%	95%	88%	95%	84%	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	3,211,700	4,427,685	3,635,959	3,114,400	2,351,150	1,645,238	1,333,738	4,759,637	3,684,889	3,827,826	3,229,016	5,044,024	4,726,642	-	-	21,916,044	18,488,206
8012 Education Protection Account		1,059,320	1,287,461	1,255,284	1,503,105	841,985	921,792	477,304	563,544	1,319,289	1,485,336	1,089,425	1,333,898	96,520	88,462	-	-	4,819,837	5,698,263
8019 Local Control Funding Formula - Prior Year		-	(37,320)	-	(45,388)	-	(31,090)	-	(17,617)	-	(48,707)	-	(41,048)	-	(5,785)	-	-	-	(178,248)
8096 In Lieu of Property Taxes		1,594,920	1,563,124	1,884,168	1,819,344	1,273,232	1,124,045	721,769	687,193	1,995,001	1,811,238	1,638,172	1,617,456	1,373,253	1,368,538	-	-	8,485,513	8,179,700
8098 In Lieu of Property Taxes, Prior Year		-	37,320	-	45,388	-	31,090	-	17,617	-	48,707	-	41,048	-	5,785	-	-	-	178,248
Total 8011-8098 · Local Control Funding Formula Sources		6,511,111	6,062,285	7,567,136	6,958,408	5,229,617	4,396,987	2,844,310	2,584,475	8,073,927	6,981,462	6,555,423	6,180,370	6,513,796	6,183,643	-	-	35,221,394	32,366,168
8100-8299 · Federal Revenue																			
8181 Special Education - Federal (IDEA)		149,822	140,178	176,993	163,155	119,603	100,802	67,801	61,626	187,404	162,428	153,885	145,050	128,999	122,728	-	-	797,102	733,539
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		-	1,536,849	-	2,057,159	-	1,597,361	17,771	824,732	17,771	2,422,093	-	1,873,017	13,714	1,204,157	-	-	31,486	9,093,275
Total 8100-8299 · Other Federal Income		1,125,703	2,560,902	1,005,856	2,862,404	832,636	2,241,527	387,849	1,144,923	1,220,486	3,386,451	810,975	2,600,527	595,181	1,756,797	-	-	4,758,199	13,167,082
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	83,270	99,323	96,768	67,118	61,076	38,048	36,691	105,165	97,767	86,355	85,886	72,390	72,426	-	-	447,308	436,118
8562 State Lottery - Prop 20		27,465	33,206	32,445	38,589	21,925	24,356	12,429	14,632	34,354	38,987	28,209	34,249	23,647	28,881	-	-	146,120	173,912
8560 Lottery Revenue		111,540	116,476	131,768	135,357	89,043	85,432	50,476	51,323	139,519	136,754	114,564	120,135	96,037	101,307	-	-	593,428	610,030
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	456,417	517,858	556,456	345,289	323,739	205,264	196,211	550,553	519,951	472,152	525,808	382,499	272,437	-	-	2,345,088	2,331,069
Total 8300-8599 · Other State Income		1,063,857	1,151,455	881,636	923,129	655,671	635,371	395,703	381,025	1,051,374	1,016,397	753,824	878,094	816,323	705,132	-	-	4,567,013	4,674,207
8600-8799 · Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income		15,000	12,000	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	63,000
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		-	34	-	646	-	14	-	96	-	110	-	(217)	-	15,000	-	-	-	15,574
8696 Other Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8697 E-Rate		13,440	10,201	14,776	14,776	14,776	9,504	14,776	9,600	29,552	19,104	14,776	8,909	16,741	17,347	-	-	89,284	70,337

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8698 SELPA Grants	-	35,744	-	57,158	-	22,937	-	12,845	-	35,782	-	22,999	-	27,606	-	-	-	179,289
8699 All Other Local Revenue	-	5,389	-	19,002	-	23,146	-	3,725	-	26,871	-	9,055	-	7,099	-	-	-	67,416
8792 Transfers of Apportionments - Special Education	386,128	396,880	456,155	461,935	308,248	285,397	174,739	174,480	482,988	459,877	396,600	410,675	332,463	347,474	-	-	2,054,334	2,076,841
Total 8600-8799 - Other Income-Local	424,568	529,558	580,931	671,516	337,524	400,838	194,515	258,960	532,040	659,798	421,376	522,258	363,204	438,526	-	-	2,322,119	2,821,656
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	10,365,970	10,035,559	11,450,361	7,055,448	7,710,436	3,822,378	4,402,667	10,877,827	12,113,103	8,541,597	10,225,084	8,288,503	9,164,664	-	-	46,868,725	53,319,183
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,856,591	1,941,609	2,463,353	2,786,638	1,494,941	1,492,900	881,270	892,775	2,376,211	2,385,675	2,308,249	2,498,822	2,037,137	1,935,888	-	-	11,041,541	11,548,633
1120 Teachers' Hourly	-	-	42,000	735	-	-	-	51,224	-	51,224	13,090	-	-	-	-	-	55,090	51,959
1170 Teachers' Salaries - Substitute	53,723	64,453	61,050	42,401	82,510	51,674	24,050	12,213	106,560	63,887	64,750	43,042	51,870	41,144	-	-	337,953	254,927
1175 Teachers' Salaries - Stipend/Extra Duty	105,410	175,675	99,870	168,374	110,450	110,272	28,540	57,000	138,990	167,271	80,120	175,117	103,255	207,515	-	-	527,645	893,953
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	69,273	60,827	81,571	68,582	50,956	48,533	30,292	26,271	81,249	74,804	67,462	59,654	62,228	49,949	-	-	361,782	313,817
1299 Certificated Pupil Support - Other	110,963	84,419	204,657	100,131	81,624	67,356	48,523	38,347	130,146	105,702	107,846	86,746	99,678	72,654	-	-	653,291	449,652
1300 Certificated Supervisors' & Administrators' Salaries	505,530	404,376	502,580	469,810	436,923	428,742	298,939	299,493	735,862	728,235	498,610	481,042	644,320	584,986	-	-	2,886,903	2,668,451
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	2,701,489	2,731,360	3,455,081	3,636,671	2,257,404	2,199,476	1,311,614	1,377,323	3,569,018	3,576,799	3,140,127	3,344,424	2,998,488	2,892,137	-	-	15,864,204	16,181,393
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	447,441	471,418	408,968	504,528	342,671	338,860	103,508	115,434	446,178	454,294	588,855	592,227	309,820	209,768	-	-	2,201,262	2,232,235
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	161,585	222,907	-	41,025	74,400	44,134	65,150	-	139,550	44,134	18,500	-	-	-	-	-	319,635	308,066
2200 Classified Support Salaries	113,209	144,784	142,574	113,508	102,671	97,626	55,785	64,247	158,456	161,873	108,776	108,398	80,127	85,701	-	-	603,142	614,264
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	3,098	-	45,407	-	-	-	48,504
2400 Classified Office Staff Salaries	211,705	223,377	178,385	201,895	205,625	224,029	142,096	137,963	347,721	361,993	194,110	203,143	218,365	228,454	-	-	1,150,286	1,218,862
2900 Other Classified Salaries	202,264	383,238	221,242	349,382	201,473	333,516	116,296	165,425	317,769	498,942	272,049	393,204	178,050	309,881	-	-	1,191,375	1,934,645
Total 2000 - Classified Salaries	1,136,204	1,445,724	951,169	1,210,338	926,840	1,038,166	482,835	483,069	1,409,674	1,521,235	1,182,290	1,300,070	786,362	879,210	-	-	5,465,700	6,356,577
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	457,092	441,634	584,600	600,726	381,953	352,439	221,925	228,761	603,878	581,200	531,310	549,969	507,344	477,547	-	-	2,684,223	2,651,076
3212 PERS - Public Employee Retirement System	260,304	327,463	217,913	266,798	212,339	237,387	110,617	107,978	322,956	345,365	270,863	285,385	180,155	193,429	-	-	1,252,192	1,418,440
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	70,445	90,996	58,972	75,055	57,464	67,846	29,936	29,880	87,400	97,726	73,302	80,658	48,754	55,203	-	-	338,873	399,638
3331 MED - Medicare	55,647	59,848	63,891	69,270	46,172	46,379	26,020	26,726	72,191	73,105	62,675	66,586	54,880	54,196	-	-	309,284	323,005
3401 H&W - Health & Welfare	322,253	324,847	379,682	340,706	297,972	251,089	108,085	115,844	406,057	366,934	353,643	318,565	316,147	292,185	-	-	1,777,782	1,643,237
3501 SUI - State Unemployment Insurance	47,204	20,621	54,197	23,867	39,166	15,980	22,072	9,209	61,238	25,188	53,166	22,944	46,554	18,761	-	-	262,358	111,381
3601 Workers' Compensation Insurance	47,595	42,199	46,730	48,318	29,531	34,462	20,342	20,120	49,874	54,581	50,820	48,904	42,343	44,494	-	-	237,361	238,496
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	(8,092)	-	(3,571)	-	(6,395)	-	776	-	(5,619)	-	(4,909)	-	(11,158)	-	-	-	(33,350)
Total 3000 - Employee Benefits	1,260,539	1,299,515	1,405,985	1,421,169	1,064,597	999,187	538,996	539,293	1,603,593	1,538,480	1,395,778	1,368,103	1,196,178	1,124,657	-	-	6,862,074	6,751,924
4000 - Supplies																		
4111 Core Curricula Materials	24,800	356,055	108,300	298,437	16,571	277,010	12,107	124,562	28,678	401,572	27,755	363,513	31,900	77,562	-	-	221,433	1,497,140
4211 Books & Other Reference Materials	1,000	2,350	7,000	11,033	3,325	3,325	375	1,257	3,700	4,582	4,000	5,000	13,000	13,000	-	-	28,700	35,965
4311 Student Materials	48,800	96,053	58,001	103,321	53,247	84,267	29,095	51,187	82,341	135,454	33,328	74,018	51,420	114,005	-	-	273,889	522,851
4351 Office Supplies	18,600	18,600	18,000	23,142	19,200	19,200	12,000	17,000	31,200	36,200	15,600	15,600	18,000	18,000	-	-	101,400	111,542
4371 Custodial Supplies	13,720	41,529	12,000	31,842	21,600	40,155	12,000	32,142	33,600	72,297	18,000	63,142	22,800	42,942	-	-	100,120	251,752
4391 Food (Non Nutrition Program)	11,150	9,350	8,600	11,700	14,000	15,200	9,000	9,000	23,000	24,200	12,567	12,609	11,250	18,650	-	-	66,567	76,509
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	10,320	7,000	10,000	4,000	7,000	11,000	17,000	6,000	6,000	2,500	2,500	-	-	28,500	47,820
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	12,190	27,145	17,091	39,795	11,413	32,928	8,551	21,515	19,964	54,443	18,318	32,261	30,024	54,970	-	-	97,587	208,614

	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	58,295	35,691	73,592	40,978	66,333	25,556	41,340	66,534	107,673	40,885	54,870	59,394	91,470	-	-	239,644	385,900
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	410,139	530,244	315,419	466,679	287,679	176,667	135,671	643,346	423,350	449,383	291,584	236,661	180,134	-	-	2,458,158	1,620,627
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	758,893	1,062,745	781,645	943,913	639,888	816,098	276,956	436,773	916,843	1,252,871	604,598	925,860	495,073	656,402	-	-	3,557,052	4,841,790
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	9,036	11,310	11,265	6,497	5,823	3,170	5,088	9,667	10,911	8,210	8,055	16,500	19,830	-	-	54,892	59,097
5451 General Insurance	-	-	-	-	-	-	25,277	25,602	25,277	25,602	-	-	3,904	3,998	-	-	29,181	29,600
5511 Utilities	144,523	126,002	104,466	114,960	142,541	115,800	49,505	54,276	192,046	170,076	127,924	167,816	120,870	108,303	-	-	689,829	687,158
5521 Security Services	40,740	57,084	1,400	2,460	500	1,500	2,300	2,300	2,800	3,800	500	657	5,090	23,924	-	-	50,530	87,925
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	44,512	44,993	48,441	61,875	67,539	21,685	23,120	83,560	90,659	69,955	89,955	55,841	68,109	-	-	295,586	341,677
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	8,292	6,908	12,216	1,000	3,820	35,866	32,460	-	-	66,423	74,154
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	59,683	-	-	212,798	228,751
5631 Vendor Repairs	43,000	84,000	30,000	99,000	44,000	44,000	25,000	25,000	69,000	69,000	40,000	60,200	35,000	100,000	-	-	217,000	412,200
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	-	12,132	-	6,576	-	3,218	-	9,794	15,000	19,000	-	4,594	-	-	15,000	48,229
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	-	273,299	-	97,997	-	45,828	-	143,825	-	176,345	1,800	93,240	-	-	1,800	703,709
5842 Special Education Services	330,000	492,568	459,250	447,100	209,000	269,138	104,500	145,375	313,500	414,513	197,500	437,141	185,300	308,200	-	-	1,485,550	2,099,522
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	332,909	-	474,882	-	322,002	-	196,798	-	518,800	8,840	352,389	33,689	467,125	-	-	101,809	2,146,105
5852 Professional Development	18,813	154,254	18,375	162,002	19,675	97,330	19,413	61,510	39,088	158,840	28,250	128,158	3,963	71,048	-	-	108,488	674,301
5854 Nursing & Medical (Non-IEP)	4,100	4,100	6,000	6,000	3,500	3,500	2,500	6,000	6,000	6,658	6,658	2,000	2,000	2,000	-	-	24,758	24,758
5859 All Other Consultants & Services	23,041	139,164	13,946	181,234	36,375	194,483	7,608	57,096	43,983	251,579	33,803	172,209	31,129	143,125	-	-	145,904	887,311
5861 Non Instructional Software	55,664	93,026	61,741	115,881	49,346	83,581	32,369	53,492	81,715	137,074	67,311	101,324	46,751	103,844	-	-	313,182	551,149
5865 Fundraising Cost	-	-	-	110	-	-	-	-	-	-	-	-	-	402	-	-	-	512
5871 District Oversight Fees	65,111	60,623	75,671	69,584	52,296	43,970	28,443	25,845	80,739	69,815	65,554	61,804	65,138	61,836	-	-	352,214	323,662
5872 Special Education Fees (SELPA)	107,190	107,412	126,630	125,018	85,570	77,240	48,508	47,221	134,078	124,461	110,097	111,145	92,292	94,040	-	-	570,287	562,076
5881 Intra-Agency Fees	1,000,487	940,152	1,084,605	987,075	766,046	640,068	421,412	384,280	1,187,458	1,024,348	931,968	878,677	927,906	887,247	-	-	5,132,424	4,717,498
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	11,737	15,736	14,482	14,482	11,025	13,080	5,422	6,686	16,447	19,766	11,590	19,015	13,305	16,369	-	-	67,562	85,368
5911 Office Phone	20,616	16,632	9,492	9,492	13,764	9,060	7,966	8,820	21,730	17,880	9,528	9,552	16,716	17,040	-	-	78,082	70,596
5913 Mobile Phone	792	1,560	1,512	2,400	4,020	6,000	1,512	2,280	5,532	8,280	3,600	3,600	840	1,680	-	-	12,276	17,520
5921 Internet	16,800	12,751	18,470	18,470	18,470	11,880	18,470	12,000	36,940	23,880	18,470	12,000	20,926	21,684	-	-	111,605	88,785
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	3,793,309	2,546,685	3,839,765	1,884,097	2,603,628	1,095,033	1,505,883	2,979,131	4,109,511	2,051,629	3,272,968	2,448,083	3,476,758	-	-	12,943,770	18,492,310
6000 - Capital Outlay																		
6901 Depreciation Expense	133,720	151,481	613,199	626,594	68,496	82,024	69,967	79,386	138,464	161,410	88,205	108,126	107,140	166,037	-	-	1,080,727	1,213,647
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	133,720	151,481	613,199	626,594	68,496	82,024	69,967	79,386	138,464	161,410	88,205	108,126	107,140	166,037	-	-	1,080,727	1,213,647
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	10,484,133	9,964,346	11,889,033	6,841,322	7,738,580	3,775,402	4,421,727	10,616,723	12,160,306	8,462,627	10,319,550	8,031,324	9,195,202	-	-	45,984,109	54,048,224

	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
NET INCOME	216,150	(118,163)	71,213	(438,672)	214,126	(28,143)	46,977	(19,060)	261,103	(47,203)	78,969	(94,466)	257,180	(30,538)	-	-	884,615	(729,042)
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	(118,163)	71,213	(438,672)	214,126	(28,143)	46,977	(19,060)	261,103	(47,203)	78,969	(94,466)	257,180	(30,538)	-	-	884,615	(729,042)
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)	(1,402,296)	(2,327,299)	(1,861,305)	(1,669,828)	(1,559,117)	(992,812)	(826,891)	(2,662,640)	(2,386,009)	(1,941,711)	(1,543,894)	(2,688,370)	(1,014,428)	-	-	(12,095,433)	(8,207,932)
Change in Due from	-	1,735	-	1,999	-	0	-	-	-	0	-	-	-	(14,327)	-	(80)	-	(10,673)
Change in Accounts Payable	(18,904)	26,743	(21,873)	(7,414)	(16,743)	(9,842)	(7,439)	7,668	(24,182)	(2,175)	(18,908)	(11,024)	(15,499)	(297,199)	(2,027)	696	(101,393)	(290,372)
Change in Due to	(818)	346,017	(1,141)	366,385	(742)	188,728	(486)	108,661	(1,227)	297,390	(1,036)	193,509	(730)	(317,555)	-	(1,388,672)	(4,952)	(502,926)
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	119,520	-	133,056	-	78,362	-	48,071	-	126,433	-	132,750	-	24,370	-	51,186	-	587,315
Change in Prepaid Expenditures	(102,801)	(2,999)	(45,354)	(1,736)	(54,060)	(28,396)	(45,084)	(2,078)	(99,143)	(30,474)	(26,782)	(613)	(99,018)	(2,824)	(15,000)	69,996	(388,098)	31,350
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	151,481	613,199	626,594	68,496	82,024	69,967	79,386	138,464	161,410	88,205	108,126	107,140	166,037	-	-	1,080,727	1,213,647
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(1,540)	(137,569)	(11,000)	(97,747)	-	(14,816)	(1,500)	(45,749)	(1,500)	(60,565)	-	(211,537)	-	(282,119)	-	-	(14,040)	(789,536)
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	3,082,281	966,681	1,191,306	1,347,062	1,496,262	1,668,793	1,921,885	3,015,855	3,418,147	1,245,219	1,517,927	68,733	1,926,961	4,415	150,374	7,258,652	11,286,997



CAMINO NUEVO CHARTER ACADEMY

Financial Analysis

March 2022

Net Income

Camino Nuevo Charter Academy is projected to achieve a net loss of (\$729K) in FY21-22 compared to \$885K in the board approved budget. Reasons for this negative \$1.61M variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of March 31, 2022, the school's cash balance was \$15.94M. By June 30, 2022, the school's cash balance is projected to be \$11.29M, which represents a 21% reserve.

As of March 31, 2022, the Accounts Receivable balance was \$53K.

As of March 31, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$1.70M, compared to \$1.68M in the prior month.

As of March 31, 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 \$53.32M, which is \$6.45M or 13.8% over budgeted revenue of \$46.87M.

Local Control Funding Formula Sources: Due to decreased enrollment and ADA, LCFF Sources are projected to be \$2.9M 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 \$9.1M 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**).

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.

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



Object Code 8698: SELPA Grants are projected to be \$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 apportionments and \$20K of SMAA funds received.

Expenses

Total expenses for FY21-22 are projected to be \$54.05M, which is \$8.06M or 17.5% over budgeted expenditures of \$45.98M.

Object Code 1110: Teacher Salaries is projected to be \$507K 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. This is offset with teacher vacancies.

Object Code 1175: Teacher Stipends expense is projected to be \$366K 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 \$204K under budget as a result of multiple open positions for the SPED Program.

Object Code 2900: Other Classified salaries are projected to be \$743K 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 3212: PERS expense is projected to be \$166K over budget as a result of increases classified salaries being funded by one-time funds.

Object Code 3501: State Unemployment Insurance expense is projected to be \$151K 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 \$1.3M over budget. This includes new curriculum across all charter schools.
- **Object Code 4311:** Student Materials are \$249K over budget. This includes addition of student software.
- **Object Code 4371:** Custodial Supplies are \$152K over budget due to increased COVID related cleaning materials.
- **Object Code 4390:** Other Supplies are \$146K 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
- **Object Code 5841:** Contracted Substitute Teachers expense is \$702K over budget.

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



- **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 \$566K over budget.
- **Object Code 5859:** All Other Consultants & Services is \$741K 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 \$133K 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 \$195K over budget due to increased HVAC and other facility repairs.

Object Code 5842: Special Education Services expense is projected to be \$614K 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 \$238K 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 P2 ADA of 2643.67 based on an enrollment of 3028 and an 87.1% attendance rate.

In Month 8, ADA was 2766.73 with 3028 students enrolled at the end of the month and a 91.5% ADA rate.

Average ADA for the year (through Month 8) is 2643.67 (an 87.1% 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 3/31/2022																		
		# 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									
		P-2		P-2		P-2		P-2		P-2		P-2		P-1		P-1		P-1		P-1		P-1		P-1									
		2021-22		2021-22		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		Apr-22		May-22		Jun-22		Accrual		FORECAST		Budget Variance	
		Budget		Trend		Jul-21		Aug-21		Sep-21		Oct-21		Nov-21		Dec-21		Jan-22		Feb-22		Mar-22								Jul-21 - Jun-22		Better / (Worse) % Better / (Worse)	
Total 8600-8799 - Other Income-Local		2,322,119	2,821,757	241,127	263,799	167,204	75,286	245,679	490,871	400,812	359,595	66,555	151,146	159,882	165,722	33,978	2,821,656	499,538	22%														
Prior Year Adjustments		-	290,069	-	-	13,050	134,384	-	(796)	4,209	211,989	-	(72,767)	-	-	-	290,069	290,069	100%														
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	53,141,037	3,303,824	3,275,431	4,822,392	2,678,047	2,274,013	8,636,638	4,433,955	2,212,131	3,444,545	6,962,706	2,447,472	2,543,665	6,284,364	53,319,183	6,450,458	14%														
Expense																																	
1000 - Certificated Salaries																																	
1110 Teachers' Salaries		11,041,541	11,958,551	-	1,025,600	1,023,508	1,043,342	1,054,676	1,058,077	1,044,952	1,037,036	1,029,716	1,074,882	1,080,781	1,070,163	5,899	11,548,633	(507,092)	-5%														
1120 Teachers' Hourly		55,090	52,640	-	4,467	4,364	4,219	4,328	4,437	4,318	4,815	6,799	4,211	5,527	3,158	1,316	51,959	3,131	6%														
1170 Teachers' Salaries - Substitute		337,953	338,571	5,016	4,753	6,477	14,597	4,912	12,996	24,084	41,879	48,800	27,086	35,550	20,314	8,464	254,927	83,025	25%														
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	10,981	8,862	9,126	202,631	21,911	893,953	(366,308)	-69%														
1211 Certificated Pupil Support - Librarians		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
1213 Certificated Pupil Support - Guidance & Counseling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
1215 Certificated Pupil Support - Psychologist		361,782	396,585	22,552	28,552	22,552	22,552	22,552	22,552	22,552	22,552	27,919	32,995	33,067	33,067	358	313,817	47,965	13%														
1299 Certificated Pupil Support - Other		653,291	558,722	26,059	38,783	33,181	32,130	33,539	33,529	32,605	34,454	41,264	46,972	47,428	47,428	2,280	449,652	203,638	31%														
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	212,973	221,181	221,181	221,181	-	2,668,451	218,452	8%														
1900 Other Certificated Salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Total 1000 - Certificated Salaries		15,864,204	16,921,824	368,256	1,724,808	1,330,969	1,340,536	1,346,170	1,486,930	1,348,062	1,370,188	1,378,453	1,416,190	1,432,661	1,597,943	40,228	16,181,393	(317,189)	-2%														
2000 - Classified Salaries																																	
2111 Instructional Aide & Other Salaries		2,201,262	2,895,337	31,170	230,121	200,012	201,994	182,943	161,863	108,031	199,030	247,047	195,711	256,870	155,533	61,910	2,232,235	(30,974)	-1%														
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	27,578	26,410	34,663	19,808	8,253	308,066	11,569	4%														
2200 Classified Support Salaries		603,142	638,561	36,345	83,351	48,395	48,849	41,849	46,018	41,094	44,977	52,886	51,648	55,852	51,547	11,453	614,264	(11,122)	-2%														
2300 Classified Supervisors' & Administrators' Salaries		-	56,376	3,098	-	2,080	4,468	4,721	5,174	4,540	4,100	5,203	4,536	4,752	4,752	1,080	48,504	(48,504)	100%														
2400 Classified Office Staff Salaries		1,150,286	1,295,865	80,591	142,943	98,933	89,911	100,207	104,201	90,851	96,254	105,571	95,745	98,554	101,054	14,046	1,218,862	(68,576)	-6%														
2900 Other Classified Salaries		1,191,375	2,106,203	48,504	176,009	159,850	163,317	164,752	177,951	151,923	168,587	195,722	160,810	186,706	144,600	35,913	1,934,645	(743,271)	-62%														
Total 2000 - Classified Salaries		5,465,700	7,328,699	201,428	662,790	538,368	534,575	520,855	527,990	420,033	534,322	634,008	534,860	637,399	477,294	132,655	6,356,577	(890,877)	-16%														
3000 - Employee Benefits																																	
3111 STRS - State Teachers Retirement System		2,684,223	2,863,173	66,743	236,615	222,278	224,361	225,174	232,491	225,363	228,302	230,545	239,619	242,406	270,372	6,807	2,651,076	33,147	1%														
3212 PERS - Public Employee Retirement System		1,252,192	1,679,005	55,498	106,021	123,723	121,939	119,712	116,460	98,491	124,555	143,738	122,536	146,028	109,348	30,391	1,418,440	(166,249)	-13%														
3213 PARS - Public Agency Retirement System		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
3311 OASDI - Social Security		338,873	454,379	15,450	41,780	33,686	33,440	32,386	32,850	26,398	33,564	39,588	33,161	39,519	29,592	8,225	399,638	(60,765)	-18%														
3331 MED - Medicare		309,284	351,633	9,385	34,164	26,581	26,661	26,402	28,543	24,949	26,932	28,484	28,290	30,016	30,091	2,507	323,005	(13,721)	-4%														
3401 H&W - Health & Welfare		1,777,782	1,955,202	260,797	95,348	(41,689)	(43,766)	(51,538)	727,339	70,599	137,516	167,424	148,859	139,532	(10,133)	42,950	1,643,237	134,546	8%														
3501 SUI - State Unemployment Insurance		262,358	121,253	3,205	11,781	9,166	9,225	9,104	9,842	8,603	9,287	9,822	9,755	10,350	10,376	864	111,381	150,977	58%														
3601 Workers' Compensation Insurance		237,361	275,789	66,901	19,833	19,762	-	19,762	39,524	-	-	53,474	19,240	-	-	-	238,496	(1,135)	0%														
3751 OPEB, Active Employees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
3901 Other Retirement Benefits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
3902 Other Benefits		-	-	154	-	323	(131)	(41,148)	6,775	-	428	-	83	83	83	-	(33,350)	33,350	100%														
Total 3000 - Employee Benefits		6,862,074	7,700,434	478,133	545,541	393,829	371,729	339,854	1,193,825	454,402	560,156	673,503	601,545	607,934	439,729	91,744	6,751,924	110,150	2%														
4000 - Supplies																																	
4111 Core Curricula Materials		221,433	1,497,140	59,060	10,892	309,309	14,039	250,951	530,507	82,064	6,837	42,869	63,537	63,537	63,537	-	1,497,140	(1,275,707)	-576%														
4211 Books & Other Reference Materials		28,700	34,615	-	1,177	4,423	3,293	8,256	6,958	(3,457)	1,495	6,696	2,375	2,375	2,375	-	35,965	(7,265)	-25%														
4311 Student Materials		273,889	522,851	36,580	54,674	23,405	14,396	23,605	101,620	2,432	106,699	33,486	41,984	41,984	41,984	-	522,851	(248,962)	-91%														
4351 Office Supplies		101,400	111,542	1,543	5,570	7,803	5,493	6,205	9,948	6,641	12,204	6,484	16,550	16,551	16,551	-	111,542	(10,142)	-10%														
4371 Custodial Supplies		100,120	251,752	2,959	31,571	9,791	12,352	(25,342)	13,412	23,129	6,391	25,435	50,685	50,685	50,685	-	251,752	(151,632)	-151%														
4391 Food (Non Nutrition Program)		66,567	76,509	4,461	11,099	17,346	7,659	6,641	6,261	6,641	5,601	4,267	3,659	3,520	3,520	-	76,509	(9,942)	-15%														
4392 Uniforms		46,990	52,957	18,942	-	3,699	463	691	3,534	402	2,039	7,786	5,134	5,134	5,134	-	52,957	(5,967)	-13%														
4393 PE & Sports Equipment		28,500	47,820	2,853	3,200	3,159	9,010	2,414	224	1,234	3,333	1,144	7,083	7,083	7,083	-	47,820	(19,320)	-68%														
4395 Before & After School Program Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
4399 All Other Supplies		97,587	208,614	8,199	4,847	28,185	10,316	7,155	11,075	13,362	18,435	22,076	28,322	28,322	28,322	-	208,614	(111,027)	-114%														
4390 Other Supplies		239,644	385,900	34,454	19,146	52,389	22,224	17,959	21,093	21,639	29,408	35,273	44,198	44,059	44,059	-	385,900	(146,256)	-61%														
4411 Non Capitalized Equipment		133,708	416,015	24,466	117,377	29,175	38,576	12,268	29,227	14,905	(52,786)	24,658	59,383	59,383	59,383	-	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	232,839	193,208	110,591	165,887	78,994	1,620,627	837,531	34%														
4713 CACFP Supper Food & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-</																	

