

El Camino Real Charter High School



FINANCIAL REPORT AS OF: OCTOBER 31, 2021

PROVIDED BY: ICON School Management

BALANCE SHEET

Description	Actual October 2021	Prior October 2020	\$ Change to Prior	% Change
ASSETS				
Current Assets				
Cash	\$ 20,142,470	\$ 13,627,108	\$ 6,515,362	47.81%
Investments	7,456,749	5,794,757	1,661,992	28.68%
Accounts Receivable	1,725,356	1,925,008	(199,652)	-10.37%
Store Inventory	88,283	-	88,283	N/A
Prepaid Expenditures (Expenses)	46,958	373,548	(326,590)	-87.43%
Total Current Assets	29,459,816	21,720,421	7,739,395	35.63%
Fixed Assets, Net of Depreciation	6,317,733	6,543,229	(225,496)	-3.45%
Total Assets	\$ 35,777,549	\$ 28,263,650	\$ 7,513,899	26.59%
LIABILITIES & NET ASSETS				
Current Liabilities				
Accounts Payables	\$ 51,003	\$ 277,164	\$ (226,161)	-81.60%
Accrued Liabilities	1,968,214	1,112,280	855,934	76.95%
Deferred Revenue	3,103,156	160,209	2,942,947	1836.94%
Total Current Liabilities	5,122,373	1,549,653	3,572,720	230.55%
Long-Term Debt	10,679,321	20,085,622	(9,406,301)	-46.83%
Total Liabilities	15,801,694	21,635,275	(5,833,581)	-26.96%
Net Assets				N/A
Economic Uncertainty (3%)	1,302,280	1,142,320	159,960	14.00%
Restricted Net Position	1,204,650	-	1,204,650	N/A
Unrestricted	17,468,925	5,486,055	11,982,870	218.42%
Total Net Assets	19,975,855	6,628,375	13,347,480	201.37%
Total Liabilities & Net Assets	\$ 35,777,549	\$ 28,263,650	\$ 7,513,899	26.59%

- Cash has increased due to 20-21 One-Time Funds, PPP Loan, and 20-21 Deferral Payments
- State overpaid with Deferrals and will reduce cash for 21-22 LCFF (\$2M)
- LT-Debt decreased due to FMV adjustment to OPEB Accounts as well as PPP Loan being forgiven.
- Restricted Net Position:
 - Lottery - \$233,711
 - ELO - \$733,967
 - ELO PP - \$239,972
- Unrestricted Net Position – Investigating allocation of Net Assets into a Designated Fund for Deferred Maintenance (Capital Improvements)

CASH FLOW

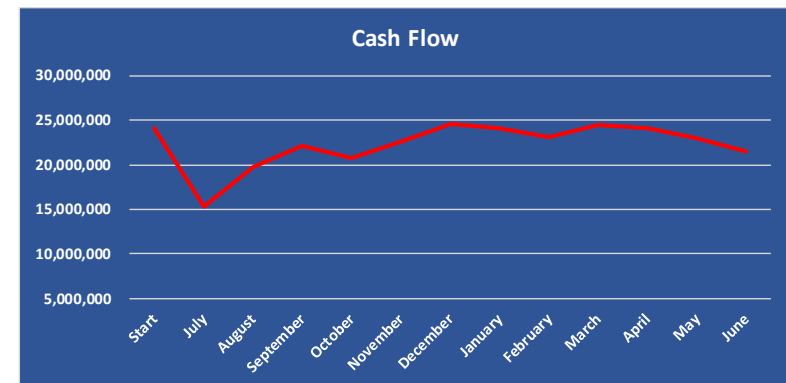
Description	October 2021	October 2020
OPERATING ACTIVITIES		
Net Income	\$3,902,072.82	\$826,665.80
Total Adjustments to Reconcile Net Income to Net Cash provided by operations	(\$4,458,843.85)	\$743,671.99
Net Cash provided by Operating Activities	(556,771.03)	1,570,337.79
INVESTING ACTIVITIES		
Net Cash provided (used) by Investing Activities	\$45,923.70	\$121,284.62
FINANCING ACTIVITIES		
Net Cash provided by Financing Activities	(\$2,837,467.36)	\$4,895,092.00
NET CASH INCREASE (DECREASE) FOR PERIOD	(3,348,314.69)	6,586,714.41
CASH, BEGINNING	\$24,062,189.34	\$7,266,215.06
CASH, ENDING	\$ 20,713,874.65	\$ 13,852,929.47

- School received one-time funding in 20-21 as well as PPP Funding

CASH ANALYSIS

- Days of Cash on Hand: 177 (Recommended: 90)

	Oct 2021	Sep 2021
Cash in County Treasury	\$ 12,058,581.35	\$ 11,065,950.07
Fundraising #1287	942.65	604.98
PPP Account #1309	3,816,217.16	3,816,190.75
General Account #1761	3,659,366.06	5,957,026.95
A/P Account #1796	182,821.66	247,674.55
ASB Trust #1826	297,328.51	344,631.45
CNB ZBA Account	(48,608.10)	(41,924.69)
US Bank MMA #0851	160,586.24	183,132.94
US Bank OPEB MMA #0852	571,404.62	436,560.69
Petty Cash	500.00	500.00
Undeposited Funds	14,734.50	42,680.04
Total Checking/Savings/CDs	<u>\$ 20,713,874.65</u>	<u>\$ 22,053,027.73</u>



Expected Cash Flow for 2021-2022

PROFIT & LOSS (SUMMARY)

	Adopted Budget 21-22	YTD 2021-22	PYTD 2020-21
REVENUES			
LCFF	\$ 36,897,468	\$ 10,269,135	\$ 10,041,048
Federal	2,129,265	4,745,273	1,292,086
State	3,178,858	220,054	647,495
Local	3,546,274	1,357,121	962,289
FMV Adjustment	-	798,571	381,916
	45,751,865	17,390,154	13,324,834
EXPENSES			
Salaries and benefits	32,311,946	10,201,378	9,764,981
Student supplies	2,654,022	1,445,312	878,578
Operating Exp	7,799,765	1,744,315	1,686,350
Capital Outlay	609,748	97,077	168,259
Other Outgo	33,866	-	-
	43,409,347	13,488,082	12,498,168
NET INCOME (LOSS)	\$ 2,342,518	\$ 3,902,072	\$ 826,666
NET INCOME BEFORE FMV ADJ.	\$ 2,342,518	\$ 3,103,501	\$ 444,750

PROFIT & LOSS (YTD)

Description	Actual YTD Oct 2021	Prior YTD Oct 2020	\$ Change	% Change
REVENUES				
LCFF Revenues	\$ 10,269,135	\$ 10,041,048	\$ 228,087	2.27%
Federal Revenues	4,745,273	1,292,086	3,453,187	267.26%
State Revenues	220,054	647,495	(427,441)	-66.01%
Local Revenues	1,357,121	962,289	394,832	41.03%
FMV Adjustment	798,571	381,916	416,655	109.10%
Total Revenues	17,390,154	13,324,834	4,065,320	30.51%
EXPENDITURES				
Certificated Salaries	5,332,298	4,889,419	442,879	9.06%
Classified Salaries	1,335,088	1,230,949	104,139	8.46%
Employee Benefits	3,533,992	3,644,613	(110,621)	-3.04%
Books & Supplies	1,445,312	878,578	566,734	64.51%
Services and Operations	1,744,315	1,686,350	57,965	3.44%
Capital Outlay	97,077	168,259	(71,182)	-42.31%
Total Expenditures	13,488,082	12,498,168	989,914	7.92%
NET INCOME (LOSS)	\$ 3,902,072	\$ 826,666	\$ 3,075,406	372.03%
NET INCOME BEFORE FMV ADJ.	\$ 3,103,501	\$ 444,750	\$ 2,658,751	597.81%

- In-Person Instruction and Sport Activities will incur additional expenses with the re-opening of School
- PPP Loan Forgiven (recorded as Federal Revenue)

BUDGET COMPARISON (YTD)

- Lottery Amounts went from \$150 – Unrestricted / \$49 – Restricted to \$163 – Unrestricted / \$65 – Restricted (more revenue)
- SEF Tax Rate went down from 1.23% to 0.50% (Savings)
- SPED Rates are projected to increase from the \$689 – State/ \$267 – Federal (more revenue)
- Pending Negotiations will affect Salaries for 21-22 FY Budget
- Lower Enrollment/ADA from 21-22 Adopted Budget (approx. 94 ADA/\$996K less). Adjustment will be reflected on 1st Interim Reports

Description	Actual Oct 2021	Adopted Budget	% Used
REVENUES			
LCFF Revenues	\$ 10,269,135	\$ 36,897,468	27.83%
Federal Revenues	4,745,273	2,129,265	222.86%
State Revenues	220,054	3,178,858	6.92%
Local Revenues	1,357,121	3,546,274	38.27%
FMV Adjustment	798,571	-	N/A
Total Revenues	17,390,154	45,751,865	38.01%
EXPENDITURES			
Certificated Salaries	5,332,298	16,370,172	32.57%
Classified Salaries	1,335,088	4,169,754	32.02%
Employee Benefits	3,533,992	11,772,020	30.02%
Books & Supplies	1,445,312	2,654,022	54.46%
Services and Operations	1,744,315	7,799,765	22.36%
Capital Outlay	97,077	609,748	15.92%
Other Outgo	-	33,866	0.00%
Total Expenditures	13,488,082	43,409,347	31.07%
NET INCOME (LOSS)	\$ 3,902,072	\$ 2,342,518	166.58%
NET INCOME BEFORE FMV ADJ.	\$ 3,103,501	\$ 2,342,518	132.49%

Department Budgets (4000s)

Approved Textbooks & Core Curricula Materials

Department	Actual Oct 2021	Adopted Budget	% Used
EXPENDITURES			
Alternative Education/ISP	2,054	-	N/A
Business Technology	2,469	4,000	61.73%
Career/Voc Ed/Arts	7,328	5,000	146.56%
English	54,120	73,000	74.14%
Foreign Languages	-	3,000	0.00%
Math	84,590	25,000	338.36%
Schoolwide	-	30,000	0.00%
Social Studies	33,239	35,000	94.97%
World Language	1,148	-	N/A
Total Expenditures	184,948	175,000	105.68%

- Textbooks and Instructional Materials in certain departments have exceeded budgeted amounts due to the need of purchasing more materials in order to continue higher educational standards
- Mid-year review and increase to the original Adopted Budget for textbooks planned for the 1st Interim Reports.

Instructional Materials & Supplies

Department	Actual Oct 2021	Adopted Budget	% Used
EXPENDITURES			
Academic Decathlon	1,500	-	N/A
Academics	186	-	N/A
Administrative	4,294	-	N/A
Alternative Education/ISP	387	8,750	4.42%
Athletics	7,649	1,250	611.92%
Audio, Visual, Performing	664	-	N/A
Boys Basketball	43	-	N/A
Business Technology	-	3,750	0.00%
Career/Voc Ed/Arts	-	2,500	0.00%
Counselling	-	6,750	0.00%
English	5,769	31,250	18.46%
Foreign Languages	1,512	12,500	12.10%
General Academic	49,393	-	N/A
Health and Life Skills	-	5,000	0.00%
Independent Study	475	-	N/A
Math	-	21,250	0.00%
Physical Education	-	10,000	0.00%
Robotics	250	-	N/A
ROTC	-	2,500	0.00%
STEAM	6,520	-	N/A
Science	11,970	38,500	31.09%
Social Studies	376	21,250	1.77%
Speech & Debate	592	-	N/A
Special Education	-	55,000	0.00%
Technology	51,010	-	N/A
Schoolwide	2,673	30,000	8.91%
Visual and Performing Arts	-	22,000	0.00%
Vocational Arts	7,944	-	N/A
Total Expenditures	153,207	272,250	56.27%

OTHER MATTERS

- 2021-2022 1st Interim Budget process has begun. Will review financials every month to continue to monitor 21-22 financial activity.
- 2020-2021 Audited Financials are in the final stage of completion in accordance with the December 15th deadline to the CDE, SCO, LACOE, and LAUSD.

**El Camino Real Charter High School
Custom Comparative Balance Sheet
As of October 2021**

Financial Row	Amount (As of Oct 2021)	Comparison Amount (As of Oct 2020)	Variance	% Variance
ASSETS				
Current Assets				
Bank				
9110 - Cash and County Treasury Account	\$12,058,581.35	\$0.00	\$12,058,581.35	0.00%
9120-100 - ECR Petty Cash	\$500.00	\$0.00	\$500.00	0.00%
9121-1287 - CNB Checking - Fundraising #1287	\$942.65	\$87.95	\$854.70	971.80%
9121-1295 - CNB Checking - LAUSD Account #1295	\$0.00	\$402,407.13	(\$402,407.13)	-100.00%
9121-1309 - CNB Checking - PPP Account #1309	\$3,816,217.16	\$3,815,700.00	\$517.16	0.01%
9121-1761 - CNB Checking - General Account #1761	\$3,659,366.06	\$6,934,391.25	(\$3,275,025.19)	-47.23%
9121-1796 - CNB Checking - A/P Account #1796	\$182,821.66	\$439,636.37	(\$256,814.71)	-58.42%
9122-1826 - CNB Checking - ASB Trust #1826	\$297,328.51	\$325,563.10	(\$28,234.59)	-8.67%
9124-2717 - ECRCHS : CNB ZBA account	(\$48,608.10)	(\$23,311.33)	(\$25,296.77)	108.52%
9135-0851 - US Bank MMA #0851	\$160,586.24	\$0.00	\$160,586.24	0.00%
9135-0852 - US Bank OPEB MMA #0852	\$571,404.62	\$0.00	\$571,404.62	0.00%
9135-3344 - Cetera Investments #3344	\$0.00	\$1,725,879.14	(\$1,725,879.14)	-100.00%
9135-4925 - Cetera OPEB Investments #4925	(\$0.00)	\$225,781.86	(\$225,781.86)	-100.00%
Total Bank	\$20,699,140.15	\$13,846,135.47	\$6,853,004.68	49.49%
Accounts Receivable				
9200 - Accounts Receivable				
9200 - Accounts Receivable	\$1,206,978.09	\$13,000.00	\$1,193,978.09	9,184.45%
9219 - AR - Special Ed (Fed)	\$1,210.00	\$0.00	\$1,210.00	0.00%
9239 - AR - Special Education	\$0.00	\$0.03	(\$0.03)	-100.00%
9253 - AR - AR1	\$270,664.53	\$0.00	\$270,664.53	0.00%
Total - 9200 - Accounts Receivable	\$1,478,852.62	\$13,000.03	\$1,465,852.59	11,275.76%
9290 - Due from Grantor Gov't				
9211 - AR - Title I	\$0.00	\$57,828.00	(\$57,828.00)	-100.00%
9212 - AR - Title II	\$18,242.00	\$19,724.00	(\$1,482.00)	-7.51%
9213 - AR - Title III	\$0.00	\$2,760.00	(\$2,760.00)	-100.00%
9214 - AR - Title IV	\$1,487.00	\$13,418.00	(\$11,931.00)	-88.92%
9226 - AR - Child Nutrition (Federal)	\$188,449.41	\$67,956.30	\$120,493.11	177.31%
9230 - AR - State Aid	\$0.00	\$1,535,130.00	(\$1,535,130.00)	-100.00%
9233 - AR - Lottery	\$0.00	\$209,515.67	(\$209,515.67)	-100.00%
9246 - AR - Child Nutrition (State)	\$13,329.80	\$5,676.06	\$7,653.74	134.84%
9249 - AR - Other State Grants	\$24,995.21	\$0.00	\$24,995.21	0.00%
Total - 9290 - Due from Grantor Gov't	\$246,503.42	\$1,912,008.03	(\$1,665,504.61)	-87.11%
Total Accounts Receivable	\$1,725,356.04	\$1,925,008.06	(\$199,652.02)	-10.37%
Other Current Asset				
9150 - Investments	\$7,456,748.98	\$5,044,757.07	\$2,411,991.91	47.81%
9151 - OPEB Investments	\$22,278,648.26	\$15,006,626.12	\$7,272,022.14	48.46%
9152 - Other Investments	\$0.00	\$750,000.00	(\$750,000.00)	-100.00%
9320 - Store Inventory	\$88,283.23	\$0.00	\$88,283.23	0.00%
9330 - PrePaid Expenses	\$46,958.41	\$373,547.64	(\$326,589.23)	-87.43%
Undeposited Funds	\$14,734.50	\$6,754.00	\$7,980.50	118.16%
Total Other Current Asset	\$29,885,373.38	\$21,181,684.83	\$8,703,688.55	41.09%
Total Current Assets	\$52,309,869.57	\$36,952,828.36	\$15,357,041.21	41.56%
Fixed Assets				
9410 - Land	\$2,019,963.89	\$2,019,963.89	\$0.00	0.00%
9420 - Land Improvements	\$222,188.36	\$203,845.25	\$18,343.11	9.00%
9425 - Accumulated Depreciation - Land Improvements	(\$173,740.20)	(\$164,913.99)	(\$8,826.21)	5.35%
9430 - Buildings	\$3,650,784.27	\$3,559,839.36	\$90,944.91	2.55%
9431 - Fixed Asset - Building Improvements	\$139,467.91	\$139,467.91	\$0.00	0.00%
9435 - Accumulated Depreciation-Buildings	(\$480,778.44)	(\$399,093.85)	(\$81,684.59)	20.47%
9436 - Accumulated Depreciation - Building Improvements	(\$139,467.91)	(\$134,819.12)	(\$4,648.79)	3.45%
9440 - Equipment	\$1,673,040.34	\$1,703,221.18	(\$30,180.84)	-1.77%
9445 - Accumulated Depreciation-Equipment	(\$1,558,330.15)	(\$1,499,942.26)	(\$58,387.89)	3.89%
9450 - Construction in Progress	\$0.00	\$3,200.00	(\$3,200.00)	-100.00%
9460 - Fixed Asset - Leasehold Improvements	\$1,478,554.00	\$1,478,554.00	\$0.00	0.00%
9465 - Accumulated Depreciation - Leaseholds	(\$513,948.86)	(\$366,093.38)	(\$147,855.48)	40.39%
Total Fixed Assets	\$6,317,733.21	\$6,543,228.99	(\$225,495.78)	-3.45%
Total ASSETS	\$58,627,602.78	\$43,496,057.35	\$15,131,545.43	34.79%
Liabilities & Equity				
Current Liabilities				
Accounts Payable				
9500 - Accounts Payable				
9500 - Accounts Payable	\$40,073.71	\$277,098.41	(\$237,024.70)	-85.54%
Total - 9500 - Accounts Payable	\$40,073.71	\$277,098.41	(\$237,024.70)	-85.54%

**El Camino Real Charter High School
Custom Comparative Balance Sheet
As of October 2021**

Financial Row	Amount (As of Oct 2021)	Comparison Amount (As of Oct 2020)	Variance	% Variance
9504 - AMEX - Accounts Payable	\$0.00	\$65.63	(\$65.63)	-100.00%
9505 - CalCard - Accounts Payable	\$10,929.24	\$0.00	\$10,929.24	0.00%
Total Accounts Payable	\$51,002.95	\$277,164.04	(\$226,161.09)	-81.60%
Credit Card				
6539 - 2540 - CalCard - Hussey	(\$4,499.46)	\$0.00	(\$4,499.46)	0.00%
9515-1047 - American Express - Hussey	\$0.00	(\$284.70)	\$284.70	-100.00%
Total Credit Card	(\$4,499.46)	(\$284.70)	(\$4,214.76)	1,480.42%
Other Current Liability				
9501 - Accrued Accounts Payable	\$30,081.31	\$402,406.87	(\$372,325.56)	-92.52%
9530 - Garnishment/Lien Payable	(\$6,926.68)	(\$73.55)	(\$6,853.13)	9,317.65%
9550 - Retirement Liability - PERS	\$254,666.64	\$0.00	\$254,666.64	0.00%
9552 - Sales Taxes Payable CA	\$1,297.19	\$110.97	\$1,186.22	1,068.96%
9555 - Retirement Liability - STRS	\$709,255.85	\$0.00	\$709,255.85	0.00%
9558 - Retirement Liability - PARS	(\$80,406.12)	\$24,246.56	(\$104,652.68)	-431.62%
9573 - Accrued Salaries	\$318,382.33	\$19,592.98	\$298,789.35	1,524.98%
9580 - 403B Payable	\$40,203.82	\$40,817.00	(\$613.18)	-1.50%
9585 - Other Payroll Liabilities	\$44,282.50	\$44,118.96	\$163.54	0.37%
9589 - OPEB Current Liability	\$247,022.95	\$261,053.47	(\$14,030.52)	-5.37%
9620 - Due to Student Groups/Other Agencies				
9620 - Due to Student Groups/Other Agencies	\$118,365.07	\$0.00	\$118,365.07	0.00%
9621 - Due to (From) School 1	\$296,488.59	\$320,291.85	(\$23,803.26)	-7.43%
Total - 9620 - Due to Student Groups/Other Agencies	\$414,853.66	\$320,291.85	\$94,561.81	29.52%
9650 - Deferred Revenue	\$1,866,346.95	\$0.00	\$1,866,346.95	0.00%
9651 - Deposit	\$88,983.10	\$90,586.00	(\$1,602.90)	-1.77%
9652 - Deferred Tuition	\$1,147,826.00	\$69,500.00	\$1,078,326.00	1,551.55%
Refunds Payable	\$0.00	\$123.00	(\$123.00)	-100.00%
Total Other Current Liability	\$5,075,869.50	\$1,272,774.11	\$3,803,095.39	298.80%
Total Current Liabilities	\$5,122,372.99	\$1,549,653.45	\$3,572,719.54	230.55%
Long Term Liabilities				
9664 - OPEB Liability	\$33,296,682.32	\$31,082,952.00	\$2,213,730.32	7.12%
9665 - Compensated Absences Payable	\$232,691.11	\$193,596.42	\$39,094.69	20.19%
9669 - Other general Long Term Debt	\$0.00	\$3,815,700.00	(\$3,815,700.00)	-100.00%
Total Long Term Liabilities	\$33,529,373.43	\$35,092,248.42	(\$1,562,874.99)	-4.45%
Equity				
9760 - Fund Balance	\$14,865,054.13	\$6,027,612.68	\$8,837,441.45	146.62%
9797 - Temporarily Restricted	\$1,207,650.41	\$0.00	\$1,207,650.41	0.00%
Total - Equity	\$16,072,704.54	\$6,027,612.68	\$10,045,091.86	166.65%
Retained Earnings	\$1,079.00	(\$123.00)	\$1,202.00	-977.24%
Net Income	\$3,902,072.82	\$826,665.80	\$3,075,407.02	372.03%
Total Equity	\$19,975,856.36	\$6,854,155.48	\$13,121,700.88	191.44%
Total Liabilities & Equity	\$58,627,602.78	\$43,496,057.35	\$15,131,545.43	34.79%

El Camino Real Charter High School Comparative Income Statement From July 2021 to October 2021

Financial Row	Amount (Oct 2021)	Comparative Amount (Oct 2020)	Variance	% Variance
Ordinary Income/Expense				
Income				
8000 - Revenue				
8010 - Principal Apportionment				
8011 - Charter Schools General Purpose Entitlement - State Aid	\$4,157,580.00	\$4,775,960.00	(\$618,380.00)	-12.95%
8012 - Education Protection Account Entitlement	\$2,437,021.00	\$1,905,009.00	\$532,012.00	27.93%
8019 - State Aid - Prior Years	\$305,980.00	\$0.00	\$305,980.00	0.00%
8096 - Charter Schools in Lieu of Property Taxes	\$3,368,554.00	\$3,360,078.97	\$8,475.03	0.25%
Total - 8010 - Principal Apportionment	\$10,269,135.00	\$10,041,047.97	\$228,087.03	2.27%
8100 - Federal Revenue				
8220 - Child Nutrition Programs	\$261,105.56	\$94,485.58	\$166,619.98	176.34%
8285 - Interagency Contracts Between LEAs	\$306,986.00	\$238,071.00	\$68,915.00	28.95%
8290 - Every Student Succeeds Act	\$299,532.00	\$124,712.99	\$174,819.01	140.18%
8294 - Title IV	\$0.00	\$6,513.00	(\$6,513.00)	-100.00%
8295 - Federal Learning Loss Funding	\$37,836.00	\$782,299.54	(\$744,463.54)	-95.16%
8296 - Other Federal Revenue				
8299 - All Other Federal Revenue	\$3,839,813.03	\$46,004.34	\$3,793,808.69	8,246.63%
Total - 8296 - Other Federal Revenue	\$3,839,813.03	\$46,004.34	\$3,793,808.69	8,246.63%
Total - 8100 - Federal Revenue	\$4,745,272.59	\$1,292,086.45	\$3,453,186.14	267.26%
8300 - Other State Revenues				
8520 - Child Nutrition - State	\$18,351.54	\$5,989.27	\$12,362.27	206.41%
8560 - State Lottery Revenue	\$8,190.41	\$199,164.85	(\$190,974.44)	-95.89%
8590 - All Other State Revenue	\$193,511.96	\$442,341.04	(\$248,829.08)	-56.25%
Total - 8300 - Other State Revenues	\$220,053.91	\$647,495.16	(\$427,441.25)	-66.01%
8600 - Other Local Revenue				
8600 - Other Local Revenue	\$2,833.60	\$0.00	\$2,833.60	0.00%
8631 - Sales				
8634 - Food Service Sales	\$20,982.50	(\$290.50)	\$21,273.00	-7,322.89%
Total - 8631 - Sales	\$20,982.50	(\$290.50)	\$21,273.00	-7,322.89%
8650 - Leases and Rentals	\$8,500.00	\$0.00	\$8,500.00	0.00%
8660 - Interest				
8660 - Interest	\$56,415.70	\$146,670.81	(\$90,255.11)	-61.54%
8661 - Dividends	\$53,514.30	\$0.00	\$53,514.30	0.00%
8664 - Gain (Loss) on Sale of Investments	(\$691.63)	\$0.00	(\$691.63)	0.00%
Total - 8660 - Interest	\$109,238.37	\$146,670.81	(\$37,432.44)	-25.52%
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$798,571.49	\$381,915.61	\$416,655.88	109.10%
8677 - Interagency Services Between LEAs	\$869,158.97	\$753,810.00	\$115,348.97	15.30%
8690 - Other Local Revenue	\$340,171.72	\$61,970.50	\$278,201.22	448.93%
Total - 8600 - Other Local Revenue	\$2,149,456.65	\$1,344,076.42	\$805,380.23	59.92%
Total - 8000 - Revenue	\$17,383,918.15	\$13,324,706.00	\$4,059,212.15	30.46%
8804 - ASB Revenues	\$6,235.80	\$129.00	\$6,106.80	4,733.95%
Total - Income	\$17,390,153.95	\$13,324,835.00	\$4,065,318.95	30.51%
Gross Profit	\$17,390,153.95	\$13,324,835.00	\$4,065,318.95	30.51%
Expense				
1000 - Certificated Salaries				
1100 - Teachers Salaries	\$4,287,305.18	\$3,986,047.42	\$301,257.76	7.56%
1200 - Certificated Pupil Support Salaries	\$683,754.94	\$593,018.77	\$90,736.17	15.30%
1300 - Certificated Supervisor & Administrator Salaries	\$361,237.65	\$310,352.84	\$50,884.81	16.40%
Total - 1000 - Certificated Salaries	\$5,332,297.77	\$4,889,419.03	\$442,878.74	9.06%
2000 - Classified Salaries				
2100 - Classified Instructional Aide Salaries	\$304,071.63	\$267,982.36	\$36,089.27	13.47%
2200 - Classified Support Salaries	\$501,679.46	\$442,961.37	\$58,718.09	13.26%
2300 - Classified Supervisor & Administrator Salaries	\$201,169.29	\$227,048.67	(\$25,879.38)	-11.40%
2400 - Classified Clerical & Office Salaries	\$306,205.03	\$272,430.56	\$33,774.47	12.40%
2900 - Classified Other Salaries	\$21,962.93	\$20,526.44	\$1,436.49	7.00%
Total - 2000 - Classified Salaries	\$1,335,088.34	\$1,230,949.40	\$104,138.94	8.46%
3000 - Employee Benefits				
3100 - STRS				
3101 - State Teachers Retirement System, certificated positions	\$861,683.93	\$780,480.27	\$81,203.66	10.40%
3102 - State Teachers Retirement System, classified positions	\$29,275.12	\$20,581.03	\$8,694.09	42.24%
Total - 3100 - STRS	\$890,959.05	\$801,061.30	\$89,897.75	11.22%
3200 - PERS				
3201 - Public Employees Retirement System, certificated positions	\$15,235.70	\$12,931.17	\$2,304.53	17.82%
3202 - Public Employees Retirement System, classified positions	\$225,404.19	\$210,712.43	\$14,691.76	6.97%
Total - 3200 - PERS	\$240,639.89	\$223,643.60	\$16,996.29	7.60%
3300 - OASDI-Medicare-Alternative				

**El Camino Real Charter High School
Comparative Income Statement
From July 2021 to October 2021**

Financial Row	Amount (Oct 2021)	Comparative Amount (Oct 2020)	Variance	% Variance
Ordinary Income/Expense				
3301 - OASDI/Alternative, certificated positions	\$81,327.16	\$62,099.03	\$19,228.13	30.96%
3302 - OASDI/Alternative, classified positions	\$88,043.41	\$82,141.21	\$5,902.20	7.19%
Total - 3300 - OASDI-Medicare-Alternative	\$169,370.57	\$144,240.24	\$25,130.33	17.42%
3400 - Health & Welfare Benefits				
3401 - Health & Welfare Benefits - Certificated Positions	\$840,113.84	\$993,299.19	(\$153,185.35)	-15.42%
3402 - Health and Welfare Benefits - Classified Positions	\$341,857.17	\$334,678.78	\$7,178.39	2.14%
Total - 3400 - Health & Welfare Benefits	\$1,181,971.01	\$1,327,977.97	(\$146,006.96)	-10.99%
3500 - Unemployment Insurance				
3501 - State Unemploy. Insurance - Certificated Positions	\$22,762.31	\$5,198.24	\$17,564.07	337.88%
3502 - State Unemploy. Insurance - Classified Positions	\$5,078.60	\$1,381.81	\$3,696.79	267.53%
Total - 3500 - Unemployment Insurance	\$27,840.91	\$6,580.05	\$21,260.86	323.11%
3600 - Workers Comp Insurance				
3601 - Worker's Comp Insurance - Certificated Positions	\$38,977.74	\$42,208.69	(\$3,230.95)	-7.65%
3602 - Workers' Comp Insurance - Classified Positions	\$12,433.68	\$12,226.68	\$207.00	1.69%
Total - 3600 - Workers Comp Insurance	\$51,411.42	\$54,435.37	(\$3,023.95)	-5.56%
3700 - Retiree Benefits				
3701 - OPEB, Allocated, Certificated Positions	\$776,222.06	\$865,131.14	(\$88,909.08)	-10.28%
3702 - OPEB, Allocated, Classified Positions	\$194,346.26	\$214,260.86	(\$19,914.60)	-9.29%
Total - 3700 - Retiree Benefits	\$970,568.32	\$1,079,392.00	(\$108,823.68)	-10.08%
3900 - Other Employee Benefits				
3901 - Other Benefits - Certificated Positions	\$0.00	\$3,540.00	(\$3,540.00)	-100.00%
3902 - Other Benefits - Classified Positions	\$1,230.57	\$3,742.59	(\$2,512.02)	-67.12%
Total - 3900 - Other Employee Benefits	\$1,230.57	\$7,282.59	(\$6,052.02)	-83.10%
Total - 3000 - Employee Benefits	\$3,533,991.74	\$3,644,613.12	(\$110,621.38)	-3.04%
4000 - Books & Supplies				
4100 - Approved Textbooks & Core Curricula Materials	\$184,946.98	\$102,502.78	\$82,444.20	80.43%
4200 - Books & Other Reference Materials	\$2,770.17	\$39,528.46	(\$36,758.29)	-92.99%
4300 - Materials & Supplies				
4300 - Materials & Supplies	\$13,929.25	\$10,378.28	\$3,550.97	34.22%
4325 - Instructional Materials & Supplies	\$153,262.57	\$101,446.74	\$51,815.83	51.08%
4330 - Office Supplies	\$24,099.24	\$12,140.10	\$11,959.14	98.51%
4345 - Non Instructional Student Materials & Supplies	\$172,396.58	\$98,648.72	\$73,747.86	74.76%
Total - 4300 - Materials & Supplies	\$363,687.64	\$222,613.84	\$141,073.80	63.37%
4400 - Noncapitalized Equipment	\$833,539.18	\$478,196.61	\$355,342.57	74.31%
4700 - Food				
4710 - Student Food Services	\$60,367.70	\$35,736.70	\$24,631.00	68.92%
Total - 4700 - Food	\$60,367.70	\$35,736.70	\$24,631.00	68.92%
Total - 4000 - Books & Supplies	\$1,445,311.67	\$878,578.39	\$566,733.28	64.51%
5000 - Services & Other Operating Expenses				
5000 - Services & Other Operating Expenses	\$532.19	\$17,567.36	(\$17,035.17)	-96.97%
5100 - Subagreement for Services	\$0.00	\$223,023.39	(\$223,023.39)	-100.00%
5200 - Employee Travel	\$2,060.02	\$4,536.69	(\$2,476.67)	-54.59%
5210 - Conferences and Professional Development	\$11,197.00	\$0.00	\$11,197.00	0.00%
5300 - Dues & Memberships	\$182,023.51	\$66,684.87	\$115,338.64	172.96%
5400 - Insurance	\$120,609.00	\$151,181.63	(\$30,572.63)	-20.22%
5500 - Operations & Housekeeping				
5500 - Operations & Housekeeping	\$141,828.14	\$46,337.29	\$95,490.85	206.08%
5520 - Security	\$80,719.28	\$0.00	\$80,719.28	0.00%
Total - 5500 - Operations & Housekeeping	\$222,547.42	\$46,337.29	\$176,210.13	380.28%
5600 - Rentals, Leases, & Repairs				
5605 - Equipment Leases	\$29,237.57	\$29,994.58	(\$757.01)	-2.52%
5610 - Rent	\$0.00	\$926.81	(\$926.81)	-100.00%
5616 - Repairs and Maintenance - Computers	\$655.91	\$6,475.36	(\$5,819.45)	-89.87%
5631 - Other Rentals, Leases and Repairs 1	\$0.00	\$837.04	(\$837.04)	-100.00%
Total - 5600 - Rentals, Leases, & Repairs	\$29,893.48	\$38,233.79	(\$8,340.31)	-21.81%
5800 - Other Services & Operating Expenses				
5800 - Other Services & Operating Expenses	\$13,022.54	\$18,386.53	(\$5,363.99)	-29.17%
5807 - Investment Taxes	\$6,665.68	\$0.00	\$6,665.68	0.00%
5808 - Investment Fees	\$97,895.99	\$116,360.02	(\$18,464.03)	-15.87%
5809 - Banking Fees	\$9,725.88	\$988.70	\$8,737.18	883.70%
5815 - Consultants - Instructional	\$302,384.53	\$257,256.73	\$45,127.80	17.54%
5820 - Consultants - Non Instructional - Custom 1	\$169,160.49	\$165,334.72	\$3,825.77	2.31%
5824 - District Oversight Fees	\$117,500.00	\$115,623.30	\$1,876.70	1.62%
5830 - Field Trips Expenses	\$29,409.93	\$795.06	\$28,614.87	3,599.08%
5833 - Fines and Penalties	\$0.00	\$22.00	(\$22.00)	-100.00%

**El Camino Real Charter High School
Comparative Income Statement
From July 2021 to October 2021**

Financial Row	Amount (Oct 2021)	Comparative Amount (Oct 2020)	Variance	% Variance
Ordinary Income/Expense				
5840 - Onboarding Fees	\$672.00	\$576.00	\$96.00	16.67%
5845 - Legal Fees	\$73,218.89	\$121,006.30	(\$47,787.41)	-39.49%
5848 - Licenses and Other Fees	\$440.93	\$1,886.97	(\$1,446.04)	-76.63%
5851 - Marketing and Student Recruiting	\$11,565.00	\$16,970.00	(\$5,405.00)	-31.85%
5857 - Payroll Fees	\$27,275.36	\$20,500.76	\$6,774.60	33.05%
5872 - Special Education Encroachment	\$235,230.00	\$209,267.00	\$25,963.00	12.41%
5884 - Substitutes	\$47,812.60	\$34,458.45	\$13,354.15	38.75%
Total - 5800 - Other Services & Operating Expenses	\$1,141,979.82	\$1,079,432.54	\$62,547.28	5.79%
5900 - Communications	\$33,472.19	\$59,352.58	(\$25,880.39)	-43.60%
Total - 5000 - Services & Other Operating Expenses	\$1,744,314.63	\$1,686,350.14	\$57,964.49	3.44%
6000 - Capital Outlay				
6900 - Depreciation	\$97,076.98	\$168,259.12	(\$71,182.14)	-42.31%
Total - 6000 - Capital Outlay	\$97,076.98	\$168,259.12	(\$71,182.14)	-42.31%
Total - Expense	\$13,488,081.13	\$12,498,169.20	\$989,911.93	7.92%
Net Ordinary Income	\$3,902,072.82	\$826,665.80	\$3,075,407.02	372.03%
Net Income	\$3,902,072.82	\$826,665.80	\$3,075,407.02	372.03%

**El Camino Real Charter High School
Budget vs. Actual
From July 2021 to October 2021**

Financial Row	Amount	Budget Amount	Amount Remaining (Overspent) Budget	% of Budget
Ordinary Income/Expense				
Income				
8000 - Revenue				
8010 - Principal Apportionment				
8011 - Charter Schools General Purpose Entitlement - State Aid	\$4,157,580.00	\$19,434,702.00	\$15,277,122.00	21.39%
8012 - Education Protection Account Entitlement	\$2,437,021.00	\$7,990,169.00	\$5,553,148.00	30.50%
8019 - State Aid - Prior Years	\$305,980.00	\$0.00	(\$305,980.00)	N/A
8096 - Charter Schools in Lieu of Property Taxes	\$3,368,554.00	\$9,472,597.00	\$6,104,043.00	35.56%
Total - 8010 - Principal Apportionment	\$10,269,135.00	\$36,897,468.00	\$26,628,333.00	27.83%
8100 - Federal Revenue				
8220 - Child Nutrition Programs	\$261,105.56	\$740,691.00	\$479,585.44	35.25%
8285 - Interagency Contracts Between LEAs	\$306,986.00	\$916,197.00	\$609,211.00	33.51%
8290 - Every Student Succeeds Act	\$299,532.00	\$0.00	(\$299,532.00)	N/A
8291 - Title I	\$0.00	\$387,347.00	\$387,347.00	0.00%
8292 - Title II	\$0.00	\$77,321.00	\$77,321.00	0.00%
8293 - Title III	\$0.00	\$7,709.00	\$7,709.00	0.00%
8295 - Federal Learning Loss Funding	\$37,836.00	\$0.00	(\$37,836.00)	N/A
8296 - Other Federal Revenue				
8299 - All Other Federal Revenue	\$3,839,813.03	\$0.00	(\$3,839,813.03)	N/A
Total - 8296 - Other Federal Revenue	\$3,839,813.03	\$0.00	(\$3,839,813.03)	N/A
Total - 8100 - Federal Revenue	\$4,745,272.59	\$2,129,265.00	(\$2,616,007.59)	222.86%
8300 - Other State Revenues				
8520 - Child Nutrition - State	\$18,351.54	\$131,070.00	\$112,718.46	14.00%
8550 - Mandated Cost Reimbursements	\$0.00	\$161,596.00	\$161,596.00	0.00%
8560 - State Lottery Revenue	\$8,190.41	\$682,092.00	\$673,901.59	1.20%
8590 - All Other State Revenue	\$193,511.96	\$2,204,100.00	\$2,010,588.04	8.78%
Total - 8300 - Other State Revenues	\$220,053.91	\$3,178,858.00	\$2,958,804.09	6.92%
8600 - Other Local Revenue				
8600 - Other Local Revenue	\$2,833.60	\$0.00	(\$2,833.60)	N/A
8631 - Sales				
8634 - Food Service Sales	\$20,982.50	\$45,000.00	\$24,017.50	46.63%
Total - 8631 - Sales	\$20,982.50	\$45,000.00	\$24,017.50	46.63%
8660 - Interest				
8650 - Leases and Rentals	\$8,500.00	\$50,000.00	\$41,500.00	17.00%
8660 - Interest	\$56,415.70	\$340,000.00	\$283,584.30	16.59%
8661 - Dividends	\$53,514.30	\$0.00	(\$53,514.30)	N/A
8664 - Gain (Loss) on Sale of Investments	(\$691.63)	\$0.00	\$691.63	N/A
Total - 8660 - Interest	\$117,738.37	\$390,000.00	\$272,261.63	30.19%
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$798,571.49	\$0.00	(\$798,571.49)	N/A
8677 - Interagency Services Between LEAs	\$869,158.97	\$2,411,274.00	\$1,542,115.03	36.05%
8690 - Other Local Revenue	\$340,171.72	\$0.00	(\$340,171.72)	N/A
8699 - All Other Local Revenue	\$0.00	\$700,000.00	\$700,000.00	0.00%
Total - 8600 - Other Local Revenue	\$2,149,456.65	\$3,546,274.00	\$1,396,817.35	60.61%
Total - 8000 - Revenue	\$17,383,918.15	\$45,751,865.00	\$28,367,946.85	38.00%
8804 - ASB Revenues	\$6,235.80	\$0.00	(\$6,235.80)	N/A
Total - Income	\$17,390,153.95	\$45,751,865.00	\$28,361,711.05	38.01%
Gross Profit	\$17,390,153.95	\$45,751,865.00	\$28,361,711.05	38.01%
Expense				
1000 - Certificated Salaries				
1100 - Teachers Salaries	\$4,287,305.18	\$13,319,831.00	\$9,032,525.82	32.19%
1200 - Certificated Pupil Support Salaries	\$683,754.94	\$1,839,386.00	\$1,155,631.06	37.17%
1300 - Certificated Supervisor & Administrator Salaries	\$361,237.65	\$1,159,562.00	\$798,324.35	31.15%
1900 - Other Certificated Salaries	\$0.00	\$51,393.00	\$51,393.00	0.00%
Total - 1000 - Certificated Salaries	\$5,332,297.77	\$16,370,172.00	\$11,037,874.23	32.57%
2000 - Classified Salaries				
2100 - Classified Instructional Aide Salaries	\$304,071.63	\$884,063.00	\$579,991.37	34.39%
2200 - Classified Support Salaries	\$501,679.46	\$1,491,266.00	\$989,586.54	33.64%
2300 - Classified Supervisor & Administrator Salaries	\$201,169.29	\$664,127.00	\$462,957.71	30.29%
2400 - Classified Clerical & Office Salaries	\$306,205.03	\$909,198.00	\$602,992.97	33.68%
2900 - Classified Other Salaries	\$21,962.93	\$221,100.00	\$199,137.07	9.93%
Total - 2000 - Classified Salaries	\$1,335,088.34	\$4,169,754.00	\$2,834,665.66	32.02%
3000 - Employee Benefits				
3100 - STRS				
3101 - State Teachers Retirement System, certificated positions	\$861,683.93	\$2,769,832.00	\$1,908,148.07	31.11%
3102 - State Teachers Retirement System, classified positions	\$29,275.12	\$0.00	(\$29,275.12)	N/A
Total - 3100 - STRS	\$890,959.05	\$2,769,832.00	\$1,878,872.95	32.17%
3200 - PERS				

**El Camino Real Charter High School
Budget vs. Actual
From July 2021 to October 2021**

Financial Row	Amount	Budget Amount	Amount Remaining (Overspent) Budget	% of Budget
3201 - Public Employees Retirement System, certificated positions	\$15,235.70	\$0.00	(\$15,235.70)	N/A
3202 - Public Employees Retirement System, classified positions	\$225,404.19	\$775,451.00	\$550,046.81	29.07%
Total - 3200 - PERS	\$240,639.89	\$775,451.00	\$534,811.11	31.03%
3300 - OASDI-Medicare-Alternative				
3301 - OASDI/Alternative, certificated positions	\$81,327.16	\$237,367.00	\$156,039.84	34.26%
3302 - OASDI/Alternative, classified positions	\$88,043.41	\$318,986.00	\$230,942.59	27.60%
Total - 3300 - OASDI-Medicare-Alternative	\$169,370.57	\$556,353.00	\$386,982.43	30.44%
3400 - Health & Welfare Benefits				
3401 - Health & Welfare Benefits - Certificated Positions	\$840,113.84	\$2,906,163.00	\$2,066,049.16	28.91%
3402 - Health and Welfare Benefits - Classified Positions	\$341,857.17	\$919,464.00	\$577,606.83	37.18%
Total - 3400 - Health & Welfare Benefits	\$1,181,971.01	\$3,825,627.00	\$2,643,655.99	30.90%
3500 - Unemployment Insurance				
3501 - State Unemploy. Insurance - Certificated Positions	\$22,762.31	\$201,353.00	\$178,590.69	11.30%
3502 - State Unemploy. Insurance - Classified Positions	\$5,078.60	\$51,287.00	\$46,208.40	9.90%
Total - 3500 - Unemployment Insurance	\$27,840.91	\$252,640.00	\$224,799.09	11.02%
3600 - Workers Comp Insurance				
3601 - Worker's Comp Insurance - Certificated Positions	\$38,977.74	\$202,171.00	\$163,193.26	19.28%
3602 - Workers' Comp Insurance - Classified Positions	\$12,433.68	\$51,497.00	\$39,063.32	24.14%
Total - 3600 - Workers Comp Insurance	\$51,411.42	\$253,668.00	\$202,256.58	20.27%
3700 - Retiree Benefits				
3701 - OPEB, Allocated, Certificated Positions	\$776,222.06	\$2,621,758.00	\$1,845,535.94	29.61%
3702 - OPEB, Allocated, Classified Positions	\$194,346.26	\$703,020.00	\$508,673.74	27.64%
Total - 3700 - Retiree Benefits	\$970,568.32	\$3,324,778.00	\$2,354,209.68	29.19%
3900 - Other Employee Benefits				
3902 - Other Benefits - Classified Positions	\$1,230.57	\$13,671.00	\$12,440.43	9.00%
Total - 3900 - Other Employee Benefits	\$1,230.57	\$13,671.00	\$12,440.43	9.00%
Total - 3000 - Employee Benefits	\$3,533,991.74	\$11,772,020.00	\$8,238,028.26	30.02%
4000 - Books & Supplies				
4100 - Approved Textbooks & Core Curricula Materials	\$184,946.98	\$175,000.00	(\$9,946.98)	105.68%
4200 - Books & Other Reference Materials	\$2,770.17	\$83,698.00	\$80,927.83	3.31%
4300 - Materials & Supplies				
4300 - Materials & Supplies	\$13,929.25	\$31,509.00	\$17,579.75	44.21%
4325 - Instructional Materials & Supplies	\$153,262.57	\$272,250.00	\$118,987.43	56.29%
4330 - Office Supplies	\$24,099.24	\$90,593.00	\$66,493.76	26.60%
4345 - Non Instructional Student Materials & Supplies	\$172,396.58	\$1,141,143.00	\$968,746.42	15.11%
Total - 4300 - Materials & Supplies	\$363,687.64	\$1,535,495.00	\$1,171,807.36	23.69%
4400 - Noncapitalized Equipment	\$833,539.18	\$500,000.00	(\$333,539.18)	166.71%
4700 - Food				
4710 - Student Food Services	\$60,367.70	\$359,829.00	\$299,461.30	16.78%
Total - 4700 - Food	\$60,367.70	\$359,829.00	\$299,461.30	16.78%
Total - 4000 - Books & Supplies	\$1,445,311.67	\$2,654,022.00	\$1,208,710.33	54.46%
5000 - Services & Other Operating Expenses				
5000 - Services & Other Operating Expenses	\$532.19	\$33,295.00	\$32,762.81	1.60%
5100 - Subagreement for Services	\$0.00	\$393,821.00	\$393,821.00	0.00%
5200 - Employee Travel	\$2,060.02	\$27,450.00	\$25,389.98	7.50%
5210 - Conferences and Professional Development	\$11,197.00	\$0.00	(\$11,197.00)	N/A
5300 - Dues & Memberships	\$182,023.51	\$225,055.00	\$43,031.49	80.88%
5400 - Insurance	\$120,609.00	\$413,948.00	\$293,339.00	29.14%
5500 - Operations & Housekeeping				
5500 - Operations & Housekeeping	\$141,828.14	\$416,358.00	\$274,529.86	34.06%
5520 - Security	\$80,719.28	\$444,192.00	\$363,472.72	18.17%
Total - 5500 - Operations & Housekeeping	\$222,547.42	\$860,550.00	\$638,002.58	25.86%
5600 - Rentals, Leases, & Repairs				
5605 - Equipment Leases	\$29,237.57	\$195,922.00	\$166,684.43	14.92%
5610 - Rent	\$0.00	\$5,665.00	\$5,665.00	0.00%
5616 - Repairs and Maintenance - Computers	\$655.91	\$14,110.00	\$13,454.09	4.65%
5620 - Utilities	\$0.00	\$624,537.00	\$624,537.00	0.00%
5631 - Other Rentals, Leases and Repairs 1	\$0.00	\$4,120.00	\$4,120.00	0.00%
Total - 5600 - Rentals, Leases, & Repairs	\$29,893.48	\$844,354.00	\$814,460.52	3.54%
5800 - Other Services & Operating Expenses				
5800 - Other Services & Operating Expenses	\$13,022.54	\$42,925.00	\$29,902.46	30.34%
5807 - Investment Taxes	\$6,665.68	\$0.00	(\$6,665.68)	N/A
5808 - Investment Fees	\$97,895.99	\$329,600.00	\$231,704.01	29.70%
5809 - Banking Fees	\$9,725.88	\$4,120.00	(\$5,605.88)	236.07%
5812 - Business Services	\$0.00	\$96,000.00	\$96,000.00	0.00%
5815 - Consultants - Instructional	\$302,384.53	\$1,349,853.00	\$1,047,468.47	22.40%
5820 - Consultants - Non Instructional - Custom 1	\$169,160.49	\$582,213.00	\$413,052.51	29.05%

**El Camino Real Charter High School
Budget vs. Actual
From July 2021 to October 2021**

Financial Row	Amount	Budget Amount	Amount Remaining (Overspent) Budget	% of Budget
5824 - District Oversight Fees	\$117,500.00	\$368,975.00	\$251,475.00	31.84%
5830 - Field Trips Expenses	\$29,409.93	\$341,283.00	\$311,873.07	8.62%
5833 - Fines and Penalties	\$0.00	\$515.00	\$515.00	0.00%
5840 - Onboarding Fees	\$672.00	\$66,000.00	\$65,328.00	1.02%
5845 - Legal Fees	\$73,218.89	\$319,774.00	\$246,555.11	22.90%
5848 - Licenses and Other Fees	\$440.93	\$15,450.00	\$15,009.07	2.85%
5851 - Marketing and Student Recruiting	\$11,565.00	\$90,000.00	\$78,435.00	12.85%
5857 - Payroll Fees	\$27,275.36	\$76,440.00	\$49,164.64	35.68%
5872 - Special Education Encroachment	\$235,230.00	\$669,404.00	\$434,174.00	35.14%
5884 - Substitutes	\$47,812.60	\$466,790.00	\$418,977.40	10.24%
Total - 5800 - Other Services & Operating Expenses	\$1,141,979.82	\$4,819,342.00	\$3,677,362.18	23.70%
5900 - Communications	\$33,472.19	\$181,950.00	\$148,477.81	18.40%
Total - 5000 - Services & Other Operating Expenses	\$1,744,314.63	\$7,799,765.00	\$6,055,450.37	22.36%
6000 - Capital Outlay				
6900 - Depreciation	\$97,076.98	\$609,748.00	\$512,671.02	15.92%
Total - 6000 - Capital Outlay	\$97,076.98	\$609,748.00	\$512,671.02	15.92%
7000 - Other Outflows				
7438 - Debt Service: Interest	\$0.00	\$33,866.00	\$33,866.00	0.00%
Total - 7000 - Other Outflows	\$0.00	\$33,866.00	\$33,866.00	0.00%
Total - Expense	\$13,488,081.13	\$43,409,347.00	\$29,921,265.87	31.07%
Net Ordinary Income	\$3,902,072.82	\$2,342,518.00	(\$1,559,554.82)	166.58%
Net Income	\$3,902,072.82	\$2,342,518.00	(\$1,559,554.82)	166.58%

**El Camino Real Charter High School
Parent Company
Cash Flow Statement
Jul 2021 through Oct 2021**

Financial Row	2021	2020
Operating Activities		
Net Income	\$3,902,072.82	\$826,665.80
Adjustments to Net Income		
Accounts Receivable	\$1,596,536.70	\$2,417,421.79
Other Current Asset	(\$7,970,814.63)	(\$375,816.68)
Accounts Payable	(\$622,752.83)	\$185,246.23
Sales Tax Payable	\$1,297.19	\$110.97
Other Current Liabilities	\$2,536,889.72	(\$1,483,290.32)
Total Adjustments to Net Income	(\$4,458,843.85)	\$743,671.99
Total Operating Activities	(\$556,771.03)	\$1,570,337.79
Investing Activities		
Fixed Asset	\$45,923.70	\$121,284.62
Total Investing Activities	\$45,923.70	\$121,284.62
Financing Activities		
Long Term Liabilities	(\$2,845,131.68)	\$4,895,092.00
Other Equity	\$7,664.32	\$0.00
Total Financing Activities	(\$2,837,467.36)	\$4,895,092.00
Net Change in Cash for Period	(\$3,348,314.69)	\$6,586,714.41
Cash at Beginning of Period	\$24,062,189.34	\$7,266,215.06
Cash at End of Period	\$20,713,874.65	\$13,852,929.47