

UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (November 2021)

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Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

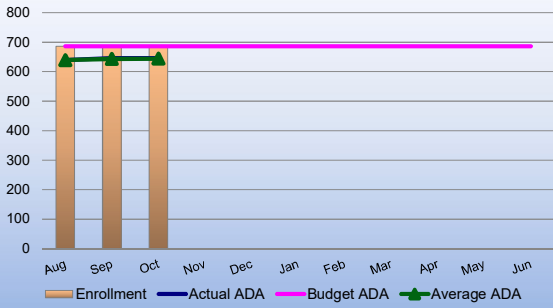


Year-End Cash



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ADA & Enrollment



KEY POINTS

Enrollment/ADA: Enrollment has been updated through Month #3. UPCS is lower than budget by 32 Students and ADA is running lower at 93.9%

Projected Net Income: UPCS is currently projected to achieve a Net Income of \$199K.

Cash: As of 11/30/21 UPCS cash on hand was \$2.37M. Projected operating cash at year-end is \$1.54M.

21/22 STATE BUDGET UPDATE HIGHLIGHTS:

LCFF - 5.07% Cost of Living Adjustment (COLA)

CALSTRS - Raised contribution rate to 16.92% (19.1% in out years)

UNIVERSAL TK - \$300M in TK Expansion planning grants based on 19/20 K ADA

SPED - Compounded COLA increase of 4.05%

EDUCATOR INVESTMENTS - \$2.9B investing in Teacher workforce development

AB1505 - Effective 7/1/21 charter terms expiring between 01/22 and 06/25 extend by 2 years

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Average Daily Attendance Analysis

Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	683	683	715	(32)	683	724
ADA %	93.9%	94.0%	96.0%	-2.0%	93.8%	96.0%
Average ADA	644.00	640.74	686.40	(45.66)	640.74	689.42

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LCFF Supplemental & Concentration Grant Factors

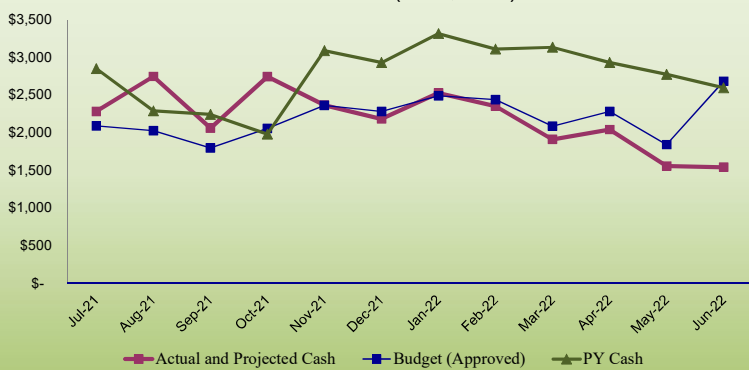
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	45.2%	49.2%	4.0%	50.6%
3-Year Average %	50.1%	51.4%	1.4%	53.2%
District UPP C. Grant Cap	68.2%	68.2%	0.0%	68.2%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 11/30/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	6,069,742	6,485,973	(416,232)	6,055,322	14,420	1,989,094	2,134,122	(145,028)	6,235,676	6,209,734
Federal Revenue	616,721	466,925	149,796	461,824	154,897	128,909	57,187	71,722	672,419	195,028
State Revenue	802,280	771,444	30,836	733,779	68,501	49,014	404,940	(355,926)	369,901	232,032
Other Local Revenue	740,284	758,219	(17,935)	740,284	0	114,841	290,011	(175,170)	90,202	215,051
Grants/Fundraising	53,621	53,621	0	53,621	0	4,225	7,133	(2,908)	14,959	161,189
TOTAL REVENUE	8,282,647	8,536,181	(253,534)	8,044,830	237,817	2,286,083	2,893,393	(607,310)	7,383,157	7,013,033
Total per ADA	12,927	12,436	491	12,556	371				10,709	10,172
w/o Grants/Fundraising	12,843	12,358	485	12,472	371				10,688	9,939
Certificated Salaries	3,913,985	3,997,582	83,597	3,832,333	(81,652)	1,402,826	1,466,081	63,256	3,237,881	3,126,173
Classified Salaries	762,751	715,687	(47,064)	752,037	(10,714)	285,703	282,071	(3,632)	646,517	640,537
Benefits	1,624,194	1,616,557	(7,637)	1,599,815	(24,379)	622,310	631,145	8,836	1,220,558	1,202,624
Student Supplies	390,086	383,586	(6,500)	390,086	0	183,978	210,872	26,893	236,966	211,193
Operating Expenses	1,292,519	1,317,190	24,670	1,282,475	(10,044)	298,938	555,474	256,537	1,875,541	1,949,505
Other	100,490	102,279	1,789	104,385	3,895	37,636	43,174	5,538	69,683	59,123
TOTAL EXPENSES	8,084,025	8,132,880	48,855	7,961,131	(122,894)	2,831,390	3,188,818	357,427	7,287,145	7,189,155
Total per ADA	12,617	11,849	(768)	12,425	192				10,570	10,428
NET INCOME / (LOSS)	198,622	403,301	(204,679)	83,699	114,923	(545,308)	(295,424)	(255,421)	96,012	(176,122)
OPERATING INCOME	299,112	505,580	(206,468)	188,084	111,028	(507,671)	(252,250)	(255,421)	165,695	(116,999)
EBITDA	299,112	505,580	(206,468)	188,084	111,028	(507,671)	(252,250)	(255,421)	165,695	(116,999)

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



Year-End Cash Balance		
Projected	Budget	Variance
1,540,986	2,683,453	(1,142,468)

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Balance Sheet	6/30/2021	10/31/2021	11/30/2021	6/30/2022 FC
Assets				
Cash, Operating	2,597,032	2,746,058	2,366,885	1,540,986
Cash, Restricted	0	0	0	0
Accounts Receivable	1,793,140	330,487	330,487	1,947,043
Due From Others	284	284	284	284
Other Assets	97,873	46,745	46,745	109,617
Net Fixed Assets	784,777	773,162	775,881	807,860
Total Assets	5,273,106	3,896,737	3,520,283	4,405,789
Liabilities				
A/P & Payroll	450,265	278,350	169,248	594,081
Due to Others	922,501	2	2	6,170
Deferred Revenue	293,425	289,425	289,425	(0)
Total Debt	0	0	0	0
Total Liabilities	1,666,190	567,777	458,675	600,251
Equity				
Beginning Fund Bal.	3,510,903	3,606,916	3,606,916	3,606,916
Net Income/(Loss)	96,012	(277,956)	(545,308)	198,622
Total Equity	3,606,916	3,328,960	3,061,608	3,805,538
Total Liabilities & Equity	5,273,106	3,896,737	3,520,283	4,405,789
Available Line of Credit				
Days Cash on Hand	131	126	108	70
Cash Reserve %	36.0%	34.4%	29.6%	19.3%



UPCS @ CSU CHANNEL ISLANDS Financial Analysis November 2021

Net Income

Upcs @ Csu Channel Islands is projected to achieve a net income of \$199K in FY21-22 compared to \$403K in the board approved budget. Reasons for this negative \$205K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of November 30, 2021, the school's cash balance was \$2.37M. By June 30, 2022, the school's cash balance is projected to be \$1.54M, which represents a 19% reserve.

As of November 30, 2021, the Accounts Receivable balance was \$331K, due to outstanding Revenue not yet received for FY20/21.

As of November 30, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$169K, compared to \$278K in the prior month.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$8.28M, which is \$254K or 3.0% under budgeted revenue of \$8.54M.

8011-8098 – LCFF – Local Control Funding Formula is projected at \$416K under budget due to lower ADA than original budget. (683 Month 3 Enrollment vs 715 Budgeted Enrollment).

8300-8599 – Other State Revenue – is projected at \$31K over budget due to the addition of the SPED Learning Recovery Grant (+\$43K), addition of the QRIS Preschool Grant (+\$6.4K) and less ELO Spending than originally slated (\$-19K).

8792 – Special ED AB602 Revenue – is projected at \$30K lower than budget, also due to lower ADA than original budget.

Expenses

Total expenses for FY21-22 are projected to be \$8.08M, which is \$49K or 0.6% under budgeted expenditures of \$8.13M.

1110-1120 - Teachers Salaries – is projected at \$101K lower than original budget. UPCS has a teacher on Leave and lost one highly paid long-time employee. Newer staff has been hired to replace these positions which lowers the expenses for the year. These figures may vary through the year depending upon needs throughout the pandemic.

2900 – Other Classified Salaries – is projected at \$30K higher than original budget. UPCS has hired additional Campus Supervisors to assist with pandemic protocols and increased hours for many of those already in the budget.

Other Miscellaneous Supplies & Services have been lowered to meet levels of lower enrollment.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



ADA

Budgeted average ADA for FY21-22 is 686.40 based on an enrollment of 715 and a 96.0% attendance rate.

The forecast assumes an ADA of 640.74 based on an enrollment of 683 and a 94.0% attendance rate.

In Month 3, ADA was 639.3 with 686 students enrolled at the end of the month and a 92.8% ADA rate.

Average ADA for the year (through Month 3) is 644.00 (a 93.9% ADA rate for the year to date).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

**University Charter Schools
Check Register
11/01/2021-11/30/2021**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
109023	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING AUTHORITY	11/05/21	10/21 - WORKERS' COMP	7,176.55	EXED CUT CHECK
STD10/28/21-1445M	CALI001-1055 CALIFORNIA CREDIT UNION	11/08/21	CREDIT CARD ENDING 1445	17,999.38	ONLINE PAYMENT
STD10/28/21-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	11/08/21	CREDIT CARD ENDING 2334	509.27	ONLINE PAYMENT
STD10/28/21-6301M	CALI001-1055 CALIFORNIA CREDIT UNION	11/08/21	CREDIT CARD ENDING 6301	6.42	ONLINE PAYMENT
A002067	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	11/09/21	10/21 - MANAGEMENT CONTRACT FEE	11,772.50	ACH NVOICEPAY
P007471	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	11/09/21	09/21 - WATER - UPS	4,196.16	CHECK NVOICEPAY
P007472	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS	11/09/21	11/02/21-05/13/22 - DUAL LANGUAGE LEADERSHIP NETWORK	300.00	CHECK NVOICEPAY
109024	HDSU001-1055 HD SUPPLY FACILITIES MAINTENANCE, LTD.	11/11/21	NAPKINS	87.52	EXED CUT CHECK
109025	OFFI002-1055 OFFICE 360	11/11/21	NAPKINS	95.00	EXED CUT CHECK
109026	MATT001-1055 KIMBERLY MATTHES	11/11/21	AMAZON - BANNERS, DECORATIONS	24.64	EXED CUT CHECK
109027	V0004985 LORENA JOHNSTON	11/11/21	STUDIES WEEKLY - SOCIAL STUDIES NEWSLETTER	178.08	EXED CUT CHECK
109028	BORR001-1055 DANIELLE BORRACCI	11/11/21	AMAZON - MARKERS	38.58	EXED CUT CHECK
A002133	AFLA001-1055 AFLAC	11/11/21	10/21 - HEALTH PREMIUM #F5Z84	1,796.36	ACH NVOICEPAY
A002134	FRON001-1055 FRONTIER	11/11/21	#805-482-4609 - TELEPHONE - 10/16/21-11/15/21	83.48	ACH NVOICEPAY
A002135	VISI001-1055 VISION SERVICE PLAN - (CA)	11/11/21	11/21 - HEALTH PREMIUM	868.17	ACH NVOICEPAY
A002136	WAXI001-1055 WAXIE SANITARY SUPPLY	11/11/21	TRASH CAN LINERS, PAPER TOWELS, HAND SOAP, TISSUE ROLLS, DISINFECTANT C	1,760.58	ACH NVOICEPAY
E001933	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORATION	11/11/21	11/08/21-12/07/21 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
E001934	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	11/11/21	11/21 - MOP SERVICES	108.20	MASTERCARD
E001935	V0006926 FIRST STUDENT, INC.	11/11/21	10/04/21-10/08/21 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,280.70	MASTERCARD
P007623	DOCU001-1055 DOCUMENT TRACKING SERVICES	11/11/21	10/21 - LCP/LCAP/BOP TRANSLATION SERVICES	2,193.35	CHECK NVOICEPAY
P007624	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	11/11/21	10/21 - LEGAL SERVICES	2,040.60	CHECK NVOICEPAY
P007625	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	11/11/21	10/21 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P007626	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	11/11/21	10/21 - HEALTH PREMIUM #E0054593	49.58	CHECK NVOICEPAY
P007627	V0008139 CASTLE AIR, INC.	11/11/21	(1) AIR CONDITIONING SYSTEM	10,304.00	CHECK NVOICEPAY
E001942	CCSA003-1055 CALIFORNIA CHARTER SCHOOLS ASSOCIATION	11/12/21	FY21-22 - CCSA MEMBERSHIP RENEWAL	6,840.00	MASTERCARD
STD11/23/21CCM	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATORS	11/23/21	12/21 - HEALTH PREMIUM	43,024.33	ONLINE PAYMENT
GRAND TOTAL				118,751.59	

**University Charter Schools
Credit Card Register
11/01/2021-11/30/2021**

Manage	Obj	Cor	Object Title	Document Date	Document Number	Name	Line Description	Resource / Grant	ID	Debit	Credit
UPCS	4211		Books & Other Refer	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - READERS	UNRESTRICTED	22,2,1	\$ 534.14	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - BIN	UNRESTRICTED	CLASSROOM BUDGET	\$ 26.39	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - GLITTER	UNRESTRICTED	22,3,10	\$ 11.31	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - WHITE BOARD SET	UNRESTRICTED	CLASSROOM BUDGET	\$ 18.11	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - TEMPORARY TATOOS	UNRESTRICTED	CLASSROOM BUDGET	\$ 21.72	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - HEADPHONES	UNRESTRICTED	GENERAL	\$ 67.56	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - CHALK SETS	UNRESTRICTED	CLASSROOM BUDGET	\$ 21.42	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - BEADS, STYLUS ART STICK, SCRATCH OFF PAPER	UNRESTRICTED	CLASSROOM BUDGET	\$ 57.32	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - ERASERS	UNRESTRICTED	CLASSROOM BUDGET	\$ 13.93	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - TOYS	UNRESTRICTED	CLASSROOM BUDGET	\$ 103.82	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - STORAGE TRAYS	UNRESTRICTED	CLASSROOM BUDGET	\$ 90.30	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - HEADPHONES	UNRESTRICTED	CLASSROOM BUDGET	\$ 23.49	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - CARDSTOCK PAPER	UNRESTRICTED	CHILD CARE PROGRAM	\$ 27.33	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	PEARSON EDUCATION - BASC-3 REPORT FORMS	UNRESTRICTED	SPECIAL EDUCATION	\$ 128.00	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - BOARD GAME	UNRESTRICTED	CLASSROOM BUDGET	\$ 7.50	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - RAFFLE TICKETS	UNRESTRICTED	CLASSROOM BUDGET	\$ 28.98	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - FACE MASKS	UNRESTRICTED	COVID19	\$ 75.06	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	STUDIES WEEKLY - SUBSCRIPTION - ONLINE SOCIAL STUDIES CURR	UNRESTRICTED	22,1,10	\$ 1,180.02	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - GLUE, GLUE GUN, PAINTING CANVAS	UNRESTRICTED	22,3,10	\$ 75.70	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	TEACHERSPAYTEACHERS - ONLINE CURRICULUM	UNRESTRICTED	CLASSROOM BUDGET	\$ 14.70	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-6301	CALIFORNIA CREDIT UNION	DOLLAR TREE - DECORATIONS	UNRESTRICTED	22,3,1	\$ 5.36	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - FOOSBALL TABLE	UNRESTRICTED	CHILD CARE PROGRAM	\$ 58.99	
UPCS	4311		Student Materials	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - TOYS	UNRESTRICTED	22,3,4	\$ 17.11	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - CARPET	UNRESTRICTED	GENERAL	\$ 36.45	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - MONITOR DESK STAND	UNRESTRICTED	GENERAL	\$ 46.94	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - CORD COVER KIT	UNRESTRICTED	GENERAL	\$ 94.36	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - PROTECTIVE LINERS TO DOCUMENTS	UNRESTRICTED	GENERAL	\$ 14.32	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - RING BINDERS	UNRESTRICTED	GENERAL	\$ 44.13	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - LABEL PROTECTORS	UNRESTRICTED	GENERAL	\$ 51.45	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	THE HOME DEPOT - TAPE	UNRESTRICTED	GENERAL	\$ 13.91	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - FILE FOLDERS	UNRESTRICTED	CLASSROOM BUDGET	\$ 22.15	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - INK CARTRIDGE	UNRESTRICTED	SPECIAL EDUCATION	\$ 64.12	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - LABEL MAKERS	UNRESTRICTED	GENERAL	\$ 63.57	
UPCS	4351		Office Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	OFFICE DEPOT - COPY PAPER	UNRESTRICTED	GENERAL	\$ 857.76	
UPCS	4371		Custodial Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - CAULK GUN, WOOD GLUE	UNRESTRICTED	GENERAL	\$ 50.74	
UPCS	4391		Food (Non Nutrition F	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	COSTCO - CHILD CARE SNACKS	UNRESTRICTED	CHILD CARE PROGRAM	\$ 114.06	
UPCS	4391		Food (Non Nutrition F	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	INSTACART - CHILD CARE SNACKS	UNRESTRICTED	CHILD CARE PROGRAM	\$ 998.32	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - SCOTCH TAPE	UNRESTRICTED	GENERAL	\$ 51.47	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - HDMI CABLES	UNRESTRICTED	22,1,9	\$ 211.45	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - THERMOMETERS	UNRESTRICTED	GENERAL	\$ 15.78	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	THE HOME DEPOT - RUBBER MALLE	UNRESTRICTED	GENERAL	\$ 7.61	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - MAIL HOLDER ORGANIZER	UNRESTRICTED	GENERAL	\$ 20.37	
UPCS	4399		All Other Supplies	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - GAS DUSTER	UNRESTRICTED	22,1,9	\$ 24.66	
UPCS	4411		Non Capitalized Equi	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - (2) PRINTER	UNRESTRICTED	SPECIAL EDUCATION	\$ 300.06	
UPCS	4411		Non Capitalized Equi	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	AMAZON - (1) MICROWAVE	UNRESTRICTED	GENERAL	\$ 193.04	
UPCS	5852		PD Consultants & Tu	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	BRUSTEIN & MANASEVIT - CDE WORKSHOP	UNRESTRICTED	22,2,4	\$ 395.00	
UPCS	5852		PD Consultants & Tu	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	VOYAGER SOPRIS LEARN'G - LTRS TRAINING	UNRESTRICTED	22,2,4	\$ 409.20	
UPCS	5899		All Other Expenses	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	WENGER CORPORATION - ERRONEOUS CHARGE	UNRESTRICTED	GENERAL	\$ 563.75	
UPCS	5899		All Other Expenses	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	WENGER CORPORATION - CREDIT: ERRONEOUS CHARGE	UNRESTRICTED	GENERAL		\$ 563.75
UPCS	5899		All Other Expenses	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	UNRESTRICTED	GENERAL	\$ 158.00	
UPCS	5911		Office Phone	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	EFAX - EFAX USAGE	UNRESTRICTED	GENERAL	\$ 32.69	
UPCS	5931		Postage & Shipping	11/28/21	STD11/28/21-1445	CALIFORNIA CREDIT UNION	USPS - POSTAGE CHARGES	UNRESTRICTED	GENERAL	\$ 20.66	
										\$ 7,484.28	\$ 563.75

		-716.67															Actuals as of 11/30/2021																																												
		# of months remaining in FY																																																											
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																-716.67	Actuals as of 11/30/2021																	
# of months remaining in FY																12	11	10	9	8	7	6	5	4	3	2	1							
State Schedule:																P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1							
District Schedule:																P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1								
																ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL						FORECAST		Budget Variance						
																Budget	Trend	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)	
8696 Other Fundraising																28,000	28,000	-	-	250	3,000	-	-	-	-	63	-	6,910	4,785	12,992	28,000	-		
8697 E-Rate																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698 SELPA Grants																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue																10,000	17,013	-	7,013	-	-	-	5,000	-	-	-	-	-	5,000	-	17,013	7,013	70%	
8792 Transfers of Apportionments - Special Ed																442,728	413,277	-	-	-	-	-	35,574	35,574	114,340	57,170	57,170	57,170	57,170	(890)	413,277	(29,451)	-7%	
Total 8600-8799 - Other Income-Local																811,840	789,402	5,592	32,237	25,427	31,171	20,136	80,564	54,679	133,444	76,337	76,274	83,184	89,820	80,535	789,402	(22,438)	-3%	
Prior Year Adjustments																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8999 Other Prior Year Adjustment																-	4,502	1,794	-	-	2,708	-	-	-	-	-	-	-	-	-	-	4,502	4,502	100%
Total Prior Year Adjustments																-	4,502	1,794	-	-	2,708	-	-	-	-	-	-	-	-	-	-	4,502	4,502	100%
TOTAL INCOME																8,536,181	8,282,647	62,261	571,273	256,429	1,062,327	333,792	517,408	964,393	725,634	334,002	1,197,938	298,530	305,166	1,653,492	8,282,647	(253,534)	-3%	
Expense																																		
1000 - Certificated Salaries																																		
1110 Teachers' Salaries																2,896,494	2,863,940	-	135,619	269,171	263,230	279,638	282,375	285,181	286,394	286,394	286,394	286,394	203,151	-	2,863,940	32,554	1%	
1120 Teachers' Hourly																285,057	216,840	15,610	7,993	25,310	26,466	20,904	6,681	12,749	22,362	22,362	22,362	22,362	11,680	-	216,840	68,217	24%	
1170 Teachers' Salaries - Substitute																60,360	60,360	-	180	4,360	13,177	1,571	5,868	6,573	6,036	6,036	6,036	6,036	4,488	-	60,360	-		
1175 Teachers' Salaries - Stipend/Extra Duty																96,334	113,508	25,527	35,267	6,932	2,799	7,732	3,770	3,770	3,770	3,770	3,770	3,770	12,632	-	113,508	(17,174)	-18%	
1211 Certificated Pupil Support - Librarians																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & C																90,585	90,585	-	9,962.40	4,125.44	9,058.52	9,059	9,059	9,059	9,059	9,059	9,059	9,059	4,029	-	90,585	-		
1215 Certificated Pupil Support - Psychologist																76,304	76,304	-	4,317	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	3,313	-	76,304	-		
1299 Certificated Pupil Support - Other																94,500	94,500	-	-	14,383	8,188	10,712	9,450	9,450	9,450	9,450	9,450	9,450	4,517	-	94,500	-		
1300 Certificated Supervisors' & Administrator																397,947	397,947	35,995	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	30,329	-	397,947	-		
1900 Other Certificated Salaries																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries																3,997,582	3,913,985	77,132	226,501	365,074	363,711	370,408	357,995	367,573	377,863	377,863	377,863	377,863	274,140	-	3,913,985	83,597	2%	
2000 - Classified Salaries																																		
2111 Instructional Aide & Other Salaries																234,086	235,526	4,400	7,515	22,793	22,012	16,291	17,319	19,416	23,828	23,828	23,198	27,355	27,570	-	235,526	(1,441)	-1%	
2121 After School Staff Salaries																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2200 Classified Support Salaries																97,252	113,264	5,840	9,440	11,059	10,735	11,830	8,114	7,625	11,313	10,172	10,246	12,693	4,197	-	113,264	(16,012)	-16%	
2300 Classified Supervisors' & Administrators'																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Classified Office Staff Salaries																265,054	265,054	22,119	22,646	21,458	21,389	22,264	22,144	21,659	25,941	11,279	24,814	24,814	24,529	-	265,054	-		
2900 Other Classified Salaries																119,294	148,906	-	5,998	18,033	15,982	13,898	13,877	16,089	15,377	15,377	13,758	17,805	2,711	-	148,906	(29,612)	-25%	
Total 2000 - Classified Salaries																715,687	762,751	32,359	45,600	73,343	70,118	64,283	61,454	64,789	76,459	60,656	72,016	82,666	59,007	-	762,751	(47,064)	-7%	
3000 - Employee Benefits																																		
3111 STRS - State Teachers Retirement System																676,391	662,246	7,453	37,037	63,740	54,463	60,150	60,573	62,193	63,934	63,934	63,934	63,934	60,899	-	662,246	14,145	2%	
3212 PERS - Public Employee Retirement Syste																163,964	174,746	3,154	9,660	19,672	17,146	17,641	14,079	14,843	17,517	13,896	16,499	18,939	11,700	-	174,746	(10,782)	-7%	
3213 PARS - Public Agency Retirement System																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security																44,373	47,291	2,409	3,245	5,366	5,139	4,701	3,810	4,017	4,740	3,761	4,465	5,125	4,500	-	51,278	(6,905)	-16%	
3331 MED - Medicare																68,342	67,813	6,209	3,866	6,209	6,127	6,129	6,082	6,269	6,588	6,359	6,523	6,678	5,395	-	67,813	530	1%	
3401 H&W - Health & Welfare																566,000	566,000	88,198	53,678	38,587	78,092	(3,549)	55,526	50,931	50,931	50,931	50,931	50,931	815	-	566,000	-		
3501 SUI - State Unemployment Insurance																31,437	33,019	271	747	1,133	754	618	575	16,482	5,485	3,205	2,112	1,010	628	-	33,019	(1,582)	-5%	
3601 Workers' Compensation Insurance																64,050	67,092	1,807	4,827	7,234	7,177	7,164	7,164	7,164	7,164	7,164	7,164	3,066	-	67,092	(3,042)	-5%		
3751 OPEB, Active Employees																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 Other Retirement Benefits																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits																2,000	2,000	226	113	113	113	113	113	113	113	113	113	113	641	-	2,000	-		
Total 3000 - Employee Benefits																1,616,557	1,620,206	105,106	113,173	142,054	169,010	92,967	147,922	162,012	156,471	149,363	151,741	146,730	87,645	-	1,624,194	(7,637)	0%	
4000 - Supplies																																		
4111 Core Curricula Materials																5,000	5,000	3,555	-	-	-	-	-	-	289	289	289	289	289	-	5,000	-		
4211 Books & Other Reference Materials																22,500	22,500	-	-	1,138	768	534	-	47	4,002	4,002	4,002	4,002	4,002	-	22,500	-		
4311 Student Materials																239,082	239,082	85,612	5,200	24,551	14,252	2,504	19,245	3,385	16,866	16,866	16,866	16,866	16,866	-	239,082	-		
4351 Office Supplies																25,000	25,000	109	13	3,564	2,569	1,309	-	46	3,478	3,478	3,478	3,478	3,478	-	25,000	-		
4371 Custodial Supplies																21,000	21,000	590	838	2,528	2,079	2,104	2,598	998	1,853	1,853	1,853	1,853	1,853	-	21,000	-		
4391 Food (Non Nutrition Program)																6,000	12,500	410	562	4,948	3,512	1,112	34	-	384	384	384	384	384	-	12,500	(6,500)	-108%	
4392 Uniforms																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4393 PE & Sports Equipment																5,000	5,000	-	-	-	328	-	-	-	934	934	934	934	934	-	5,000	-		

		# of months remaining in FY																		
		12	11	10	9	8	7	6	5	4	3	2	1							
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1							
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1							

