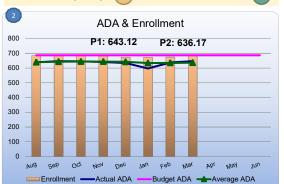
UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (March 2022)





KEY POINTS

Enrollment has been updated through Month #8 (P2 FINAL for FY21/22). UPCS Enrollment is lower than budget by 29 Students and by 50.24 ADA (or 93.4%).

<u>Projected Net Income</u>: UPCS is currently projected to achieve a Net Income of \$95K.

Cash: As of 03/31/22 UPCS cash on hand was \$2.6M. Projected operating cash at year-end is \$2.4M.

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%

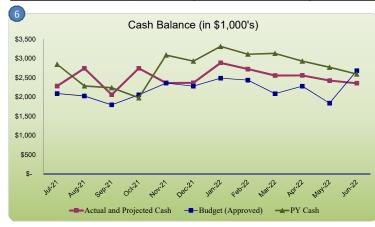
EDUCATOR INVESTMENTS - \$2.9B investing in Teacher workforce development

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

Average Daily Attendance Analysis													
Category	Actual through Month 8	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2							
Enrollment	686	686	715	(29)	686	724							
ADA %	93.4%	93.0%	96.0%	-3.0%	92.7%	96.0%							
Average ADA	636.17	636.16	686.40	(50.24)	636.16	689.42							

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%								

717014g071271 000.17	000.10	000.70	(00.24)	000.10 000.42						00.270
5	Forecast	VS. Bu	dget	VS. Las	t Month		FY 21-22 YTD	Y 21-22 YTD		rical
INCOME STATEMENT	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	6,027,521	6,485,973	(458,453)		0	3,857,715	4,223,169	(365,454)		6,209,734
Federal Revenue	605,816	466,925	138,891	605,816	0	234,000	154,516	79,484	672,419	195,028
State Revenue	805,694	771,444	34,251	805,694	0	876,585	430,680	445,904	369,901	232,032
Other Local Revenue	738,013	758,219	(20,206)		4	220,239	571,563	(351,324)	90,202	215,051
Grants/Fundraising	40,621	53,621	(13,000)	40,621	0	25,567	14,290	11,276	14,959	161,189
TOTAL REVENUE	8,217,665	8,536,181	(318,516)		4	5,214,105	5,394,219	(180,114)		7,013,033
Total per ADA	12,918	12,436	481	12,918	()			10,709	10,172
w/o Grants/Fundraising	12,854	12,358	496	12,854	()			10,688	9,939
Certificated Salaries	3,913,985	3,997,582	83,597	3,913,985	0	2,881,585	3,005,129	123,543	3,237,881	3,126,173
Classified Salaries	767,541	715,687	(51,854)	767,541	0	568,664	516,719	(51,946)	646,517	640,537
Benefits	1,628,335	1,616,557	(11,778)	1,628,335	0	1,179,455	1,207,698	28,243	1,220,558	1,202,624
Student Supplies	379,667	383,586	3,919	379,667	0	241,250	309,566	68,315	236,966	211,193
Operating Expenses	1,320,261	1,317,190	(3,071)	1,320,261	0	548,474	1,000,038	451,564	1,875,541	1,949,505
Other	112,512	102,279	(10,233)	112,512	0	72,860	77,013	4,153	69,683	59,123
TOTAL EXPENSES	8,122,301	8,132,880	10,579	8,122,301	-	5,492,289	6,116,162	623,873	7,287,145	7,189,155
Total per ADA	12,768	11,849	(919)	12,768	-				10,570	10,428
NET INCOME / (LOSS)	95,364	403,301	(307,938)	95,360	4	(278,183)	(721,942)	439,606	96,012	(176,122)
OPERATING INCOME	207,876	505,580	(297,704)	207,872	4	(205,323)	(644,929)	439,606	165,695	(116,999)
EBITDA	207,876	505,580	(297,704)	207,872	4	(205,323)	(644,929)	439,606	165,695	(116,999)



Year-End Cash Balance									
Projected	Budget	Variance							
2,359,262	2,683,453	(324,191)							



7	Balance Sheet	6/30/2021	2/28/2022	3/31/2022	6/30/2022 FC
	Assets				
	Cash, Operating	2,597,032	2,727,164	2,560,459	2,359,262
	Cash, Restricted	0	0	0	0
	Accounts Receivable	1,793,140	296,406	58,537	1,314,000
	Due From Others	284	265	284	284
	Other Assets	97,873	49,704	49,704	109,617
	Net Fixed Assets	784,777	926,286	928,838	889,186
	Total Assets	5,273,106	3,999,824	3,597,822	4,672,349
	Liabilities				
	A/P & Payroll	450,265	200,119	269,089	693,922
	Due to Others	922,501	2	0	0
	Deferred Revenue	293,425	(0)	(0)	276,147
	Total Debt	0	0	0	0
	Total Liabilities	1,666,190	200,121	269,089	970,069
	Equity				
	Beginning Fund Bal.	3,510,903	3,606,916	3,606,916	3,606,916
	Net Income/(Loss)	96,012	192,787	(278,183)	95,364
	Total Equity	3,606,916	3,799,703	3,328,733	3,702,279
	Total Liabilities & Equity	5,273,106	3,999,824	3,597,822	4,672,349

Available Line of Credit				
Days Cash on Hand	131	124	117	108
Cash Reserve %	36.0%	34.0%	32.0%	29.5%



UPCS @ CSU CHANNEL ISLANDS Financial Analysis March 2022

Net Income

Upcs @ Csu Channel Islands is projected to achieve a net income of \$95K in FY21-22 compared to \$403K in the board approved budget. Reasons for this negative \$308K 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 \$2.56M. By June 30, 2022, the school's cash balance is projected to be \$2.36M, which represents a 29% reserve.

As of March 31, 2022, the Accounts Receivable balance was \$59K, due to outstanding Revenue not yet received for prior years.

As of March 31, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$269K, compared to \$200K in the prior month.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$8.22M, which is \$319K or 3.7% under budgeted revenue of \$8.54M.

8011-8098 – LCFF – Local Control Funding Formula is projected at \$458K under budget due to lower enrollment and ADA than original budget. (686 Month 8 Enrollment with 93.4% ADA vs 715 Budgeted Enrollment and 96% Budgeted ADA).

8100-8299 – **Federal Revenue** – is projected at \$139K over budget due to usage of more ESSER II and ESSER III revenue than originally planned.

8300-8599 – **Other State Revenue** – is projected at \$34K over budget due to the addition of the SPED Learning Recovery Grant (+\$43K), addition of the QRIS Preschool Grant (+\$6.4K), addition of the CDSS Childcare Stabilization Stipend (+\$4K) and less ELO & IPI Spending than originally slated (\$-25K). Lottery is projected slightly higher based on most recent Lottery projections from the CDE.

8600-8799 – **Other Local Revenue** – is projected at \$38K lower than budget, due to lower ADA than original budget along with \$20K less than projected due to less Field Trip contributions from families.

Expenses

Total expenses for FY21-22 are projected to be \$8.12M, which is \$11K or 0.1% under budgeted expenditures of \$8.13M.

1000-1900 - Certificated Salaries – is projected at \$84K 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. Extra Duty Stipends are running higher due to unbudgeted PD Day Stipends.

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



2000-2900 – **Classified Salaries** – is projected at \$51K higher than original budget. UPCS has hired additional Campus Supervisors and Custodians to assist with pandemic protocols and increased hours for many of those already in the budget.

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

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 636.16 based on an enrollment of 686 and a 93.0% attendance rate. (P2 ADA) In Month 8, 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 8) is 636.17 (a 93.4% 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 03/01/2022-03/31/2022

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount Comments
P013079	V0009583 BAXTER FAMILY THERAPY	03/01/22	01/13/22 - PRESENTATION - FACULTY MEETING & PARENT NIGHT	750.00 CHECK NVOICEPA
109047	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING AUTHORITY	03/02/22	02/22 - WORKERS' COMP	7,167.48 EXED CUT CHECK
109048	STOP001-1055 1ST STOP URGENT CARE & FAMILY PRACTICE	03/02/22	STD09/03/21PS	200.00 EXED CUT CHECK
STD02/28/22-1445M	CALI001-1055 CALIFORNIA CREDIT UNION	03/07/22	CREDIT CARD ENDING 1445	8,811.99 ONLINE PAYMENT
STD02/28/22-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	03/07/22	CREDIT CARD ENDING 2334	72.33 ONLINE PAYMENT
STD02/28/22-6301M	CALI001-1055 CALIFORNIA CREDIT UNION	03/07/22	CREDIT CARD ENDING 6301	159.99 ONLINE PAYMENT
A004136	AFLA001-1055 AFLAC	03/09/22	02/22 - HEALTH PREMIUM #F5Z84	1,623.66 ACH PAYMENT
A004137	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	03/09/22	02/22 - MANAGEMENT CONTRACT FEE	11,772.50 ACH PAYMENT
A004138	FRON001-1055 FRONTIER	03/09/22	#805-482-4609 - TELEPHONE - 02/16/22-03/15-22	73.75 ACH PAYMENT
A004139	VISI001-1055 VISION SERVICE PLAN - (CA)	03/09/22	03/22 - HEALTH PREMIUM	917.81 ACH PAYMENT
A004140	WAXIO01-1055 WAXIE SANITARY SUPPLY	03/09/22	FILTER BAGS, TRASH CAN LINERS	266.28 ACH PAYMENT
E003657	ACOR001-1055 ACORN NEWSPAPERS	03/09/22	02/18/22 - NEWSPAPER ADS - ADVERTISING - ENROLLMENT	799.60 MASTERCARD
E003658	EJHA001-1055 E.J. HARRISON & SONS. INC.	03/09/22	02/22 - WASTE DISPOSAL - UPS	919.92 MASTERCARD
E003659	HDSU001-1055 HD SUPPLY FACILITIES MAINTENANCE, LTD.	03/09/22	NAPKIN RECEPTACLE LINER	43.76 MASTERCARD
P013543	ARTT001-1055 ART TREK	03/09/22	02/22 - ART CLASSES	1,680.00 CHECK NVOICEPA
P013544	PHIL001-1055 CATHERINE PHILLIPPE	03/09/22	TRADER JOES - BUILDERS CLUB - SNACKS	64.74 CHECK NVOICEPA
P013545	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	03/09/22	02/22 - HEALTH PREMIUM #E0054593	49.58 CHECK NVOICEPA
P013546	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	03/09/22	02/22 - ELECTRIC - UPS	6.232.44 CHECK NVOICEPA
P013547	V0008460 LHP MUSIC INC.	03/09/22	(13) MUSICAL INSTRUMENTS	13,207.84 CHECK NVOICEPA
P013548	V0009711 LESLY LICEA	03/09/22	WHOLE FOODS - CHICKEN WINGS - (SCIENCE LAB DISSECTION)	58.46 CHECK NVOICEPA
P013549	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS		FY21-22 - Q2 - OCCUPATIONAL THERAPY (52 HOURS)	7,380.00 CHECK NVOICEPA
2193M	V0009016 DARRIN KRUSE	03/11/22	03/11/22 - FINAL PAYCHECK - D. KRUSE	1,835.64 MANUAL CHECK
A004294	WAXI001-1055 WAXIE SANITARY SUPPLY	03/16/22	CUSTODIAL SUPPLIES	1,847.19 ACH PAYMENT
E003794	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORATION	03/16/22	03/08/22-04/06/22 - CLASSROOM RENTAL FEE	4,904.41 MASTERCARD
P014079	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	03/16/22	02/22 - LEGAL SERVICES	510.50 CHECK NVOICEPA
P014080	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	03/16/22	02/22 - HEALTH PREMIUM	113.73 CHECK NVOICEPA
P014081	PEGA001-1055 PEGASUS TRANSIT, INC.	03/16/22	05/11/22 - TRANSPORTATION - FIELD TRIP - SB ZOO - DEPOSIT	7,968.94 CHECK NVOICEPA
109049	PEGA001-1055 PEGASUS TRANSIT, INC.	03/21/22	03/30/22 - TRANSPORTATION - FIELD TRIP - SEPULVADA BASIN	2,304.45 EXED CUT CHECK
109050	DONLO01-1055 KATHLEEN DONLON	03/22/22	VONS - CHILD CARE SNACKS	130.97 EXED CUT CHECK
A004416	V0005968 CORWIN PRESS, INC.	03/22/22	02/24/22 - AUTHOR CONSULTING - RICKY ROBERTSON	1,980.00 ACH PAYMENT
E003908	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	03/22/22	03/22 - MOP SERVICES	216.40 MASTERCARD
E003909	V0006926 FIRST STUDENT, INC.	03/22/22	11/08/21-11/12/21 - TRANSPORTATION - BOYS AND GIRLS CLUB	13,228.06 MASTERCARD
P014459	COPO001-1055 COPOWER	03/22/22	04/22 - HEALTH PREMIUM #148622	6,011.13 CHECK NVOICEPA
P014460	V0008460 LHP MUSIC INC.	03/22/22	(1) BASS CLARINET	1,989.49 CHECK NVOICEPA
P014461	VENTO08-1055 VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS	03/22/22	FILE FOLDERS	62.21 CHECK NVOICEPA
	CALIO09-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATORS		04/22 - HEALTH PREMIUM	43,982.77 ONLINE PAYMENT
109051	EVAN001-1055 CHARMON EVANS	03/30/22	WALMART - DETERGENT, TARGET - CANDY	144.92 EXED CUT CHECK
109052 A004534	PETT001-1055 CHARMON EVANS - PETTY CASH	03/30/22 03/30/22	HOME DEPOT - CUSTODAL SUPPLIES, USPS - STUDENT RECORDS POSTAGE , B&B CENTER - CUSTODIAL SUPPLIES	85.97 EXED CUT CHECK
AUU4534	FRON001-1055 FRONTIER	03/30/22	#805-482-4609 - TELEPHONE - 03/16/22-04/15/22	73.75 ACH PAYMENT
			GRAND TOTAL 1	149,042.00

University Charter Schools Credit Card Register 03/01/2022-03/31/2022

					03/01/2022-03/31/2022			
			t Document Number	Name	Line Description			Credit
	Books & Other Reference Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - BOOKS - STUDENTS	22,2,4		
PCS 4211	Books & Other Reference Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - BOOKS - STUDENTS	GENERAL :		
	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAPER CLIPS	CLASSROOM BUDGET		
PCS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	PRO-ED, INC BASIC CONCEPTS ASSESSMENT	SPECIAL EDUCATION :		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - DISSECTING INSTRUMENTS	CLASSROOM BUDGET		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	TEACHERSPAYTEACHERS - ONLINE CURRICULUM	CLASSROOM BUDGET		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - ERASERS	CLASSROOM BUDGET	14.58	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CONSTRUCTION PAPER	CLASSROOM BUDGET	44.45	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - MARKERS	CLASSROOM BUDGET	30.01	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - INDEX CARDS, PENS, ERASERS, PENCILS	CLASSROOM BUDGET	77.49	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - TOYS	SPECIAL EDUCATION	60.50	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	INSECT LORE - BUGS FOR CLASSROOM SCIENCE	CLASSROOM BUDGET	112.25	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PENCILS	GENERAL :		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - STICKERS & PENCILS	CLASSROOM BUDGET		
								_
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LIQUID STARCH	,-,		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CRAYONS, MARKERS, PIPE CLEANERS, POPSICLE STICKS	22,3,4		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - SCISSORS	CLASSROOM BUDGET		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - KIDS FACE MASKS	COVID19	472.75	
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - SCALPELS	CLASSROOM BUDGET	19.28	
S 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	KAGAN PUBLISHING INC - TIMER & POWER ADAPTER	CLASSROOM BUDGET	80.44	
S 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - FEATHERS	22,3,4	6.42	
S 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CARDSTOCK PAPER	CLASSROOM BUDGET		
CS 4311	Student Materials	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - APRONS	GENERAL S		
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - INK CARTRIDGE	CLASSROOM BUDGET		
	·		STD02/28/22-1445		AMAZON - INK CARTRIDGE	SPECIAL EDUCATION		
CS 4351	Office Supplies	03/07/22		CALIFORNIA CREDIT UNION	THE CONTRIBUTE		01.21	
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - SCOTCH TAPE	GENERAL :		
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - RETURN ADDRESS RUBBER STAMP	GENERAL :		
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - ENVELOPES, STAPLERS, STAPLES	GENERAL :		
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - NOTEPADS	GENERAL	18.22	
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - TONER	CLASSROOM BUDGET :	104.29	
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - INK CARTRIDGE	GENERAL :	89.97	
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - STICKY NOTES	GENERAL :	38.38	
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LAMINATING FILM	GENERAL :	189.33	
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - DUSTPAN	GENERAL		
CS 4351		03/07/22	STD02/28/22-1445		AMAZON - FILE FOLDERS	GENERAL :		
	Office Supplies	03/07/22		CALIFORNIA CREDIT UNION	AMAZON - PILE FOLDERS AMAZON - BATTERIES	GENERAL S		
	Office Supplies		STD02/28/22-1445	CALIFORNIA CREDIT UNION				
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	OFFICE DEPOT - COPY PAPER	GENERAL :		
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	PEARSON EDUCATION - SPANISH KITS	SPECIAL EDUCATION	. ,	
CS 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PENS	GENERAL	44.08	
S 4351	Office Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LABELS	GENERAL	39.08	
S 4371	Custodial Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINT REMOVER	GENERAL :	19.33	
S 4371	Custodial Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - WIPES	GENERAI :	17.54	
S 4371	Custodial Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - BOX CUTTER BLADE REFILLS	GENERAL :		
S 4371	Custodial Supplies	03/07/22	STD02/28/22-1445		PROTEAM STORE - VACUUM BAGS	GENERAL		_
CS 4371	Custodial Supplies	03/07/22	STD02/28/22-1445 STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - BROOMS	GENERAL S		
				CALIFORNIA CREDIT UNION				
S 4371	Custodial Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CREDIT: BROOMS	GENERAL	\$	
S 4391	Food (Non Nutrition Program)	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	DOMINOS - FOOD - CHILDCARE	CHILD CARE PROGRAM		
S 4391	Food (Non Nutrition Program)	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	INSTACART - FOOD - CHILDCARE	CHILD CARE PROGRAM	, ,,,,,,,,	
S 4399	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - MICROPHONE & SPEAKER SETS	PRESCHOOL-PRESCH :	96.48	
S 4399	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - HAND SANITIZER	COVID19	128.65	
S 4399	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - ICE PACKS	GENERAL :	76.38	
S 4399	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	SCHOOL NURSE SUPPLY INC - COLD THERAPY PACKS	GENERAL :	132.40	
	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - STICKERS	CLASSROOM BUDGET		
S 4399	All Other Supplies	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - HDMI CABLES	22,1,9		
								_
5 4411	Non Capitalized Equipment	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - STAND UP DESK CONVERTER	GENERAL :		
S 4411	Non Capitalized Equipment	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - (1) PRINTER	CLASSROOM BUDGET		
	PD Consultants & Tuition	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	ASSOCIATION OF TWO-WAY DUAL LANGUAGE EDUCATION - VIRTUAL SPANISH WRITING INSTITU			
S 5911	Office Phone	03/07/22	STD02/28/22-1445	CALIFORNIA CREDIT UNION	EFAX - EFAX USAGE	GENERAL :	31.41	
CS 4391	Food (Non Nutrition Program)	03/07/22	STD02/28/22-2334	CALIFORNIA CREDIT UNION	SAM'S CLUB - CANDY FOR STAFF	GENERAL	28.52	
CS 4399	All Other Supplies	03/07/22	STD02/28/22-2334	CALIFORNIA CREDIT UNION	COSTCO - BOWL, CANDY FOR STAFF, PAPER PLATES	GENERAL	43.81	
CS 5861	Non Instructional Software	03/07/22	STD02/28/22-6301	CALIFORNIA CREDIT UNION	SMILEBOX - UPTV SOFTWARE - ONLINE SUBSCRIPTION	22,3,1		
			STD02/28/22-6301	CALIFORNIA CREDIT UNION	THE BALLROOM WORLD OF DA - ERRONEOUS CHARGE REPAID WITH CHECK#2091	GENERAL :		
CS 9351	Due From Others - General	03/07/22						

2021-22 Cash Flow Forecast

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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 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 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** Better / % Better / Trend Jul-21 Aug-21 Sep-21 Oct-21 Feb-22 Mar-22 Apr-22 May-22 Jun-22 Jul-21 - Jun-22 Budget Nov-21 Dec-21 Jan-22 Accrual (Worse) (Worse) ortionment Schedule, FY 20-21 Version, Paid on a Lag 0% 5% 5% 9% 9% 9% 9% 9% 9% 4% 4% 4% 80% 1 - District Apportionment Schedule, Paid on Time 6% 12% 8% 8% 8% 8% 8% 1/3 1/6 1/6 1/6 1/6 0 # of School Days in Month 10 21 19 22 11 21 13 -4% 715 686 (29) Enrollment Unduplicated Pupil Percentage 45% 49% 9% 686.40 636.16 636.16 (50) 8011-8098 · Local Control Funding Formula Sources 8011 Local Control Funding Formula 2,751,240 150,579 150,579 271,042 271,042 271,042 271,042 271,042 226,557 226,557 226,557 226,557 188,644 2,751,240 83,735 3% 8012 Education Protection Account 1,328,731 842,867 246,282 246,281 87,576 262,728 842,867 (485,864) -37% 8019 Local Control Funding Formula - Prior Yea 2,433,414 388,457 204,445 204,445 204,445 (30,678) 204,322 2,433,414 8096 In Lieu of Property Taxes 2,489,738 511,113 204,322 204,322 338,221 (56,324) -2% 8098 In Lieu of Property Taxes, Prior Year Total 8011-8098 · Local Control Funding F 6.485.973 6,027,521 -539,036 150,579 1,028,437 271,042 475.487 721,768 475,487 195,879 518.455 430.879 430.879 789.593 6,027,521 (458,453) -7% 8100-8299 · Federal Revenue 8181 Special Education - Federal (IDEA) 135,564 125,642 21,130 21,130 21,130 62,252 125,642 (9,922) -7% 8221 Child Nutrition - Federal 8223 CACFP Supper 138,675 34,669 84,670 138,675 (5,146) 8291 Title I 143,821 19,336 -4% 8292 Title II 22,674 20,271 5,068 15,203 20,271 (2,403)-11% 11.440 12.285 3.071 12,285 845 7% 8294 Title III 9,214 11,292 2% 8295 Title IV, SSAE 11,055 2,675 2,823 5,794 11,292 237 8296 Title IV, PCSGP 8297 Facilities Incentive Grant 142.371 297.652 48.475 80.423 83 080 85.663 297 652 155 281 8299 All Other Federal Revenue 109% 605,816 48,475 152,423 138,891 Total 8100-8299 · Other Federal Income 466,925 80,423 11 83,080 22,011 21,130 21,130 177,133 605,816 8300-8599 · Other State Revenue 8520 Child Nutrition - State 8550 Mandate Block Grant 11,865 11,865 11,865 11,865 0% 8560 Lottery Revenue 136,594 145,371 25,982 68,457 145,371 8,777 6% 8587 State Grant Pass-Through 8591 SB740 8592 State Mental Health 8593 After School Education & Safety 8594 Supplemental Categorical Block Grant 8595 Expanded Learning Opportunity Program 8599 State Revenue - Other 622,985 648,459 6,400 42,614 104,571 479,584 151,253 29,366 110,818 (276,147) 648,459 25,474 4% Total 8300-8599 · Other State Income 771,444 805,694 6,400 42,614 104,571 491,449 202,185 29,366 25.982 110.818 (276,147) 68,457 805,694 34,251 4% 8600-8799 · Other Local Revenue 8631 Sale of Equipment & Supplies 8634 Food Service Sales 8650 Leases & Rentals 8660 Interest & Dividend Income 10,500 10,500 92 221 223 97 282 94 92 320 111 8,968 10,500 8662 Net Increase (Decrease) in Fair Value of In 8681 Intra-Agency Fee Income 8682 Childcare & Enrichment Program Fees 294,991 294,991 5,500 25,003 24,955 27,849 19,105 29,446 19,560 23,558 29,205 29,205 29,205 29,205 3,195 294,991 8689 All Other Fees & Contracts 8692 Grants 7,000 7,000 7.000 7.000 100% 8694 In Kind Donations 8695 Contributions & Events 5,621 225 750 814 737 727 2,367 (20,000) 25,621 5,621 8696 Other Fundraising 28,000 28,000 250 3,000 4,908 2,865 1,815 2,475 3,000 3,000 3,000 3,687 28.000

Actuals as of 3/31/2022

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P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 State Schedule District Schedule: P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** Better / % Better / Jul-21 Oct-21 Mar-22 Apr-22 May-22 Jun-22 Jul-21 - Jun-22 Budget Trend Aug-21 Sep-21 Nov-21 Dec-21 Jan-22 Feb-22 Accrual (Worse) (Worse) 8697 F-Rate 8698 SELPA Grants 8699 All Other Local Revenue 10.000 17,013 7,013 2,328 5.000 2,672 17.013 7,013 70% 8792 Transfers of Apportionments - Special Ed 442,728 410,323 69.006 69.006 69,006 203,304 410,32 (32,405) -7% 773,448 101,211 101,211 108,579 221,826 773,448 (38,392) -5% Total 8600-8799 · Other Income-Local 811.840 5.592 32.237 25.427 31.171 20.136 35.263 30.254 26.420 34.119 **Prior Year Adjustments** 8999 Other Prior Year Adjustment 5,186 1,794 2,708 684 5,186 5,186 100% 684 **Total Prior Year Adjustments** 5.186 1.794 2.708 5.186 5.186 100% TOTAL INCOME 8,536,181 8,217,665 62,261 571,273 256,429 1,062,327 333,792 615,321 1,326,551 726,787 259,364 798,072 664,038 284,441 1,257,009 8,217,665 (318,516) -4% Expense 1000 · Certificated Salaries 1110 Teachers' Salaries 2,896,494 2,863,940 135,619 269,171 263,230 279,638 285,181 282,375 280,745 287,131 286,394 286,394 208,063 2,863,940 32,554 1% 1120 Teachers' Hourly 216,840 15,610 7,993 25,310 26,466 20,904 13,126 7,651 15,585 22,614 22,614 22,614 16,353 216,840 68,217 24% 285.057 1170 Teachers' Salaries - Substitute 60.360 60.360 180 4.360 13.177 1.571 6.573 5.868 4.903 8.067 6.036 6.036 3.591 60.36 113,508 25,527 6,932 7,732 5,537 5,768 3,768 5,268 5,268 4,374 113,508 (17,174) -18% 1175 Teachers' Salaries - Stipend/Extra Duty 96.334 35.267 2.799 5.268 1211 Certificated Pupil Support - Librarians 1213 Certificated Pupil Support - Guidance & O 90,585 90,585 9,962 4,125 9,059 9,059 9,059 9,059 9,059 9,059 9,059 9,059 4,029 90,585 76.304 76.304 4,317 7.630 7.630 7.630 7.630 7.630 7.630 7.630 3.313 1215 Certificated Pupil Support - Psychologist 7.630 7.630 76,304 94,500 1299 Certificated Pupil Support - Other 94,500 14,383 8,188 10,712 9,450 9,450 7,862 12,435 9,450 9,450 3,120 94,500 1300 Certificated Supervisors' & Administrato 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 3.913.985 Total 1000 · Certificated Salaries 3.997.582 3.913.985 77.132 226.501 365.074 363.711 370,408 369.717 360.963 362.714 385.366 379.614 379.614 273.173 83.597 2% 2000 · Classified Salaries 2111 Instructional Aide & Other Salaries 234,086 222.502 4,400 7,515 22,793 22,012 16,291 19,416 17,319 20,491 22,753 21,968 25,764 21,780 222,502 11,583 5% 2121 After School Staff Salaries 2131 Classified Teacher Salaries 2200 Classified Support Salaries 97,252 117,306 5,840 9,440 11,059 10,735 11,830 13,345 11,861 13,245 12,244 4,385 8,500 4,822 117,306 (20.054) -21% 2300 Classified Supervisors' & Administrators' 2400 Classified Office Staff Salaries 265.054 265,054 22.119 22,646 21,458 21.389 22,264 21,359 22,144 21.299 22,287 28.297 24.814 14,979 265.054 2900 Other Classified Salaries 119,294 162,678 5,998 18,033 15,982 13,898 16,089 13,877 16,644 18,588 15,060 19,490 9,018 162,678 (43,384) Total 2000 · Classified Salaries 715,687 767,541 32,359 45,600 73,343 70,118 64,283 70,209 65,201 71,679 75,872 69,710 78,567 50,599 767,541 (51,854) -7% 3000 · Employee Benefits 3111 STRS - State Teachers Retirement System 676,391 662,246 7,453 37,037 63,740 54,463 60,150 60,145 58,658 58,884 62,689 64,231 64,231 70,566 662,246 14,145 2% 3212 PERS - Public Employee Retirement Syste 163,964 175,844 3,154 9,660 19,672 17,146 17,641 17,118 16,135 17,387 18,044 15,971 18,000 5,917 175,844 (11,880)-7% 3213 PARS - Public Agency Retirement System 3311 OASDI - Social Security 44,373 53,866 2,409 3,245 5,366 5,139 4,701 5,111 4,802 5,230 5,477 4,322 4,871 3,193 53,866 (9,493) -21% 3331 MED - Medicare 68,342 67,882 1,588 3,866 6,209 6,127 6,129 6,213 6,020 6,140 6,523 6,515 6,644 5,908 67,882 460 1% 3401 H&W - Health & Welfare 566,000 566 000 88.198 53.678 38 587 78.092 (3.549)42.817 40 463 37 760 43.052 43.052 43.052 60 798 566,000 3501 SUI - State Unemployment Insurance 31,437 33,337 271 747 1,133 754 618 443 5,895 1,714 1,248 2,132 1,020 17,362 33,337 (1,900) -6% 3601 Workers' Compensation Insurance 64,050 67,160 1,807 4,827 7,234 7,177 7,164 7,259 7,032 7,167 7,605 7,605 2,285 67,160 (3,110) -5% 3751 OPEB, Active Employees 3901 Other Retirement Benefits 3902 Other Benefits 2,000 226 113 113 113 113 1,206 2,000 Total 3000 · Employee Benefits 1,616,557 1,628,335 105,106 113,173 142,054 169,010 92,967 139,041 139,095 134,370 144,638 143,827 137,817 167,236 1,628,335 (11,778) -1% 4000 · Supplies 4111 Core Curricula Materials 5,000 5,000 3,555 482 482 482 5,000 4211 Books & Other Reference Materials 22,500 22,500 1,138 768 534 854 1,143 400 5,888 5,888 5,888 22,500 4311 Student Materials 239.082 239 082 85,612 5,200 24,551 14.252 2.504 19,426 4,818 1.708 1.776 26,411 26.411 26.411 239.082 2.569 1.309 4351 Office Supplies 25,000 25.000 109 13 3.564 1.249 1.219 3.830 3.713 3.713 3.713 25.000 4371 Custodial Supplies 21,000 2,079 2,598 1,093 2,587 21,000 838 2,528 2,104 1,348 1,745 1,745 1.745 21,000 4390 Other Supplies 50.500 46 581 7.263 7.263 7.263 46,581 3,919 8% 20.504 20.504 4.021 7.001 2.369 493 1.069 501 3.140 637 637 637 20.504 4411 Non Capitalized Equipment 4711 Nutrition Program Food & Supplies 4713 CACFP Supper Food & Supplies

Actuals as of 3/31/2022

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Actuals as of 3/31/2022

 # of months remaining in FY
 12
 11
 10
 9
 8
 7
 6
 5
 4
 3
 2
 1

 State Schedule:
 P-2
 P-2

		2224 22																
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL					FORECAST	Budget Varia Better /	ance % Better /
	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	(Worse)	(Worse)
Total 4000 · Supplies	383,586	379,667	94,296	6,703	44,976	29,616	8,387	22,156	10,464	10,400	14,252	46,139	46,139	46,139	-	379,667	3,919	1%
5000 · Operating Services																		
5211 Travel & Conferences	30,000	30,000	66	1,285	1,280	1,235	140	13,375	3,380	(30)	-	3,090	3,090	3,090		30,000	-	
5311 Dues & Memberships	13,961	20,435	9,198	-	1,142	1,686	6,840	-	-	-	-	523	523	523		20,435	(6,474)	-46%
5451 General Insurance	36,871	45,084	20,076	-	2,467	-	-	22,542	-	-	-					45,084	(8,213)	-22%
5511 Utilities	80,353	98,446	8,042	936	9,290	12,361	11,062	8,288	7,446	4,313	10,503	8,204	8,204	9,797		98,446	(18,093)	-23%
5521 Security Services	-	-	=	=	=	=	-	=	=	=	=	=	=	=		=	=	
5531 Housekeeping Services	1,256	1,393	102	210	108	108	108	108	108	=	216	108	108	108		1,394	(137)	-11%
5599 Other Facility Operations & Utilities	731	723	723	-	-	-	-	-	-	-	-	-	-	-		723	8	1%
5611 School Rent - Private Facility	-	-	=	-	-	-	-	-	-	-	-	-	-	-		-	-	
5613 School Rent - Prop 39	47,244	47,244	-	-	-	-	-	-	-	-	-	-	-	47,244		47,244	-	
5619 Other Facility Rentals	60,000	60,000	6,539	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,418		60,000	-	
5621 Equipment Lease	26,962	23,657	3,849	1,083	3,202	1,083	1,083	3,784	1,083	1,083	3,673	1,244	1,244	1,244		23,657	3,305	12%
5631 Vendor Repairs	2,500	2,500	=	-	=	=	546	-	149	-	-	602	602	602		2,500	-	
5812 Field Trips & Pupil Transportation	121,900	106,900	1,368	2,281	6,386	10,023	6,254	7,431	5,930	4,105	25,782	12,447	12,447	12,447		106,900	15,000	12%
5821 Legal	46,157	41,905	-	1,189	1,912	1,593	2,041	1,274	-	380	511	11,002	11,002	11,002		41,905	4,252	9%
5823 Audit	13,464	13,464	=	=	3,969	3,969	=	-	-	-	-	3,969	1,557			13,464	0	0%
5831 Advertisement & Recruitment	2,835	2,799	=	=	=	-	-	-	1,199	800	800	-	-	-		2,799	36	1%
5841 Contracted Substitute Teachers			=	-	-											-	=	
5842 Special Education Services	86,000	86,000	-	-	-	2,053	2,208	1,700	2,719	2,671	9,631	21,673	21,673	21,673	75.000	86,000	-	
5843 Non Public School	150,000	150,000	-	-	-	-		-		-		25,000	25,000	25,000	75,000	150,000	-	
5844 After School Services		15,541	-	-			1,691	-	1,780	-	1,780	10,290				15,541	(15,541)	100%
5849 Other Student Instructional Services	14,200	11,855	800	-	5,055	3,000	2,310	-	1,680	-	6,300	(10,290)	1,500	1,500		11,855	2,345	17%
5852 PD Consultants & Tuition	34,236	32,543	-	9,500	1,050	4,170	804	3,960	-	1,525	4,435	2,366	2,366	2,366		32,543	1,693	5%
5854 Nursing & Medical (Non-IEP)	18,717	18,717	42.026	42.400	44.254	42.272	12.000	45.057	40.527	407	20.077	6,239	6,239	6,239		18,717	(205)	00/
5859 All Other Consultants & Services	275,350	275,715	13,926	13,189	11,351	12,273 1,998	13,966	15,857	10,537	487	30,077	51,351	51,351	51,351		275,715	(365)	0%
5861 Non Instructional Software	33,878	33,878	4,916	6,459	10,794	1,998	2,335	-	-	-	140	2,412	2,412	2,412		33,878	-	4000/
5865 Fundraising Cost	901	100.026	-	-	-	-	-	-	-	-	-	-	-	100.026		100.026	901	100%
5871 District Oversight Fees	194,579	180,826	-	=	-	-	-	-	-	-	-			180,826		180,826	13,754	7%
5872 Special Education Fees (SELPA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	=	-	-	
5881 Intra-Agency Fees	-	-	=	-	=	=	=	=	-	-	=	-	-	=		=	=	
5895 Bad Debt Expense 5898 Uncategorized Expense	-	-	=	=	=	=	-	=	-	-	-	=	=	=		=	=	
5899 All Other Expenses	8,167	10,880	706	592	1,651	979	1,095	1,335	1,517	1,606	889	170	170	170		10,880	(2,712)	-33%
5911 Office Phone	7,120	2,965	153	75	115	120	107	74	119	39	179	661	661	661		2,965	4,155	58%
5913 Mobile Phone	7,120	2,303	133	/3	113	120	107	,4	115		1/3	- 001	001	001		2,903	4,133	3876
5921 Internet	2,500	2,500	_	_	_	_	_		_		_	833	833	833		2,500	_	
5923 Website Hosting	1,800	1,791		-	1,791			_	-	_		-	-	-		1,791	9	0%
5931 Postage & Shipping	5,273	2,500	169	-	338	726	21		192	35	423	199	199	199		2,500	2,773	53%
5999 Other Communications	235	2,500	-	-	-	-		_	-	-	25	-	-	-			235	100%
Total 5000 · Operating Services	1,317,190	1,320,261	70,633	41,703	66,806	62,281	57,515	84,633	42,743	21,918	100,242	156,997	156,085	383,704	75,000	1,320,261	(3,071)	0%
6000 · Capital Outlay	2,527,250	2,520,202	70,000	42,700	00,000	02,202	37,323	04,033	-12,7-15	22,520	100,242	130,557	250,005	303,704	75,000	1,520,201	(5,572)	0,0
6901 Depreciation Expense	102,279	112,512	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	11,235	11,235	17,183		112,512	(10,233)	-10%
6903 Amortization Expense		,				-,	-			-,	-	,	,	,		,	-	
6999 Capital Outlay	_	_	_	_	_	_	_	_	-	_	_	_	_	_		_	_	
Total 6000 · Capital Outlay	102,279	112,512	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	11,235	11,235	17,183	-	112,512	(10,233)	-10%
7000 · Other Outgo				,	,		,			,	,	,	,	,				
7438 Interest Expense	_	_	=	-	=	=	=	-	=	-	=	=	=	-		_	=	
Total 7000 · Other Outgo		-	-	-	-	-	-	-	-	-	-	-	-	-	-	_	=	
TOTAL EXPENSE	8,132,880	8,122,301	387,055	441,324	699,719	702,149	601,144	693,398	626,329	610,837	730,334	807,522	809,456	938,034	75,000	8,122,301	10,579	0%
NET INCOME	403,301	95,364	(324,795)	129,950	(443,290)	360,178	(267,352)	(78,078)	700,222	115,950	(470,970)	(9,451)	(145,418)	(653,594)	1,182,009	95,364		-76%
Operating Income																207,876		
EBITDA																207,876		

2021-22 Cash Flow Forecast

Ending Cash Balance

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2,685,834

2,358,709

2,283,707

2,746,626

2,062,662

2,746,058

2,366,885

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 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 2021-22 2021-22 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** Better / % Better / 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 (Worse) (Worse) Beginning Cash Balance 3,851,987 2,597,032 2,597,032 2,283,707 2,746,626 2,062,662 2,746,058 2,366,885 2,369,187 2,887,900 2,727,164 2,560,459 2,562,243 2,429,606 2,359,262 2,597,032 (1,254,955) **Cash Flow from Operating Activities** 403,301 95,364 Net Income (324,795) 129,950 360,178 (267,352) (78,078) 700,222 (470,970) (9,451) (145,418) (653,594) 1,182,009 95,364 (307,938) (443,290) 115,950 Change in Accounts Receivable Prior Year Accounts Receivable 1,640,671 1,735,596 340,998 339,486 670,172 111,996 34,081 237,869 1,546 1,736,149 95,478 Current Year Accounts Receivable (1,625,692) (1,257,009) (1,257,009) (1,257,009 368,683 Change in Due from 19 (19) Change in Accounts Payable (59,828) 26,787 (371,612) (67,510) 20,036 62,339 (22,428) 47,617 (28,996) (78,521) 41,029 75,000 26,787 86,616 Change in Due to (922,501) (922,501) 528,780 (1,451,281) (19,953) (902,546) (2) Change in Accrued Vacation Change in Payroll Liabilities 216,870 (7,571) (33,659) 143,551 (86,674) 28,584 145,201 216,870 82,512 (83,014) 27,941 216,870 Change in Prepaid Expenditures (65,602) (11,744) 52,173 (89) (956) (2,959)(59,913) (11,744 53,859 Change in Deposits (17,278) (4,000) (289,425) 276,147 (17,278) (17,278) Change in Deferred Revenue Depreciation Expense 102,279 112,512 7,529 7,644 7,466 7,413 7,585 7,642 7,862 9,755 9,964 11,235 11,235 17,183 112,512 10,233 **Cash Flow from Investing Activities** Capital Expenditures (110,000) (6,048) (216,921) (9,120) (2,143) (1,126) (10,304) (3,464) (13,194) (159,007) (12,516) (216,921) (106,921) **Cash Flow from Financing Activities** Source - Sale of Receivables Use - Sale of Receivables Source - Loans Use - Loans

2,369,187

2,887,900

2,727,164

2,560,459

2,562,243

2,429,606

2,359,262

2,359,262

Actuals as of 3/31/2022

2,359,262.27

(326,572)