

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

Key Performance Indicators

ADA vs. Budget



Cash on Hand



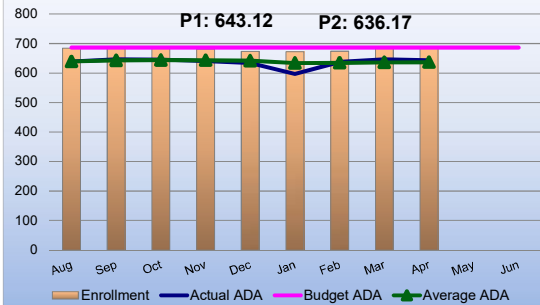
Net Income / (Loss)



Year-End Cash



ADA & Enrollment



KEY POINTS

Enrollment/ADA: Enrollment has been updated through Month #9. P2 ADA has UPCS Enrollment lower than budget by 29 Students and by 50.24 ADA (or 93.4%). *It is important to note that the Governor's May Revise allows for ADA Hold Harmless to be in effect for FY21/22. This means that UPCS P2 ADA will go to 689.42 (same as FY19/20 and FY20/21) providing that the Legislature votes to adopt the May Revise as is. Because it has not been approved, this extra ADA has NOT been added to the April Forecast. Upon approval, this will add approximately \$544K in net income.*

Projected Net Income: UPCS is currently projected to achieve a Net Income of \$377K (\$281K higher than the March Forecast).

Cash: As of 04/30/22 UPCS cash on hand was \$2.9M. Projected operating cash at year-end is \$3.6M.

NEXT FISCAL YEAR - 22/23 STATE BUDGET UPDATE HIGHLIGHTS:

LCFF - 6.56% Cost of Living Adjustment (COLA) & Additional \$2.1B base investment (Average \$271/ADA)
 CALSTRS - Raised contribution rate to 19.10%
 Universal TK Add-On One Time (+2800/ADA)
 \$88 One Time Discretionary Dollars Funding (+1300/ADA)
 Higher ELOP Rate (to \$2500/ADA)
 Federal Minimum Wage to \$15.50/Hour (Minimum Exempt Salary to \$5,373.33/month)

Average Daily Attendance Analysis

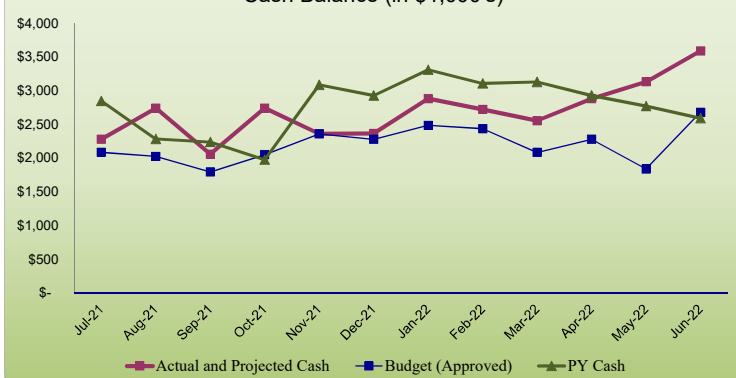
Category	Actual through Month 9	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	686	686	715	(29)	686	724
ADA %	93.4%	93.0%	96.0%	-3.0%	92.7%	96.0%
Average ADA	636.65	636.16	686.40	(50.24)	636.16	689.42

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%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 04/30/22	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)	6,027,521	0	4,740,428	4,768,633	(28,205)	6,235,676	6,209,734
Federal Revenue	605,816	466,925	138,891	605,816	0	234,000	317,973	(83,973)	672,419	195,028
State Revenue	807,850	771,444	36,407	805,694	2,156	938,564	612,167	326,397	369,901	232,032
Other Local Revenue	723,009	758,219	(35,210)	738,013	(15,004)	229,693	620,393	(390,700)	90,202	215,051
Grants/Fundraising	40,621	53,621	(13,000)	40,621	0	26,568	14,290	12,277	14,959	161,189
TOTAL REVENUE	8,204,817	8,536,181	(331,364)	8,217,665	(12,848)	6,169,252	6,333,456	(164,204)	7,383,157	7,013,033
Total per ADA	12,897	12,436	461	12,918	(20)				10,709	10,172
w/o Grants/Fundraising	12,834	12,358	476	12,854	(20)				10,688	9,939
Certificated Salaries	3,851,067	3,997,582	146,515	3,913,985	62,918	3,251,398	3,401,669	150,271	3,237,881	3,126,173
Classified Salaries	778,541	715,687	(62,854)	767,541	(11,000)	628,647	584,437	(44,210)	646,517	640,537
Benefits	1,572,712	1,616,557	43,845	1,628,335	55,623	1,313,392	1,354,847	41,454	1,220,558	1,202,624
Student Supplies	389,640	383,586	(6,054)	379,667	(9,973)	264,868	334,239	69,371	236,966	211,193
Operating Expenses	1,131,582	1,317,190	185,608	1,320,261	188,679	757,836	1,107,803	349,968	1,875,541	1,949,505
Other	104,732	102,279	(2,453)	112,512	7,780	82,865	85,473	2,608	69,683	59,123
TOTAL EXPENSES	7,828,273	8,132,880	304,607	8,122,301	294,028	6,299,007	6,868,468	569,462	7,287,145	7,189,155
Total per ADA	12,306	11,849	(457)	12,768	(462)				10,570	10,428
NET INCOME / (LOSS)	376,544	403,301	(26,757)	95,364	281,180	(129,755)	(535,012)	402,649	96,012	(176,122)
OPERATING INCOME	481,276	505,580	(24,304)	207,876	273,400	(46,890)	(449,539)	402,649	165,695	(116,999)
EBITDA	481,276	505,580	(24,304)	207,876	273,400	(46,890)	(449,539)	402,649	165,695	(116,999)

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



Year-End Cash Balance

Projected	Budget	Variance
3,594,020	2,683,453	910,566

Balance Sheet	6/30/2021	3/31/2022	4/30/2022	6/30/2022 FC
Assets				
Cash, Operating	2,597,032	2,560,459	2,883,929	3,594,020
Cash, Restricted	0	0	0	0
Accounts Receivable	1,793,140	58,537	58,537	1,048,182
Due From Others	284	284	63	63
Other Assets	97,873	49,704	49,704	109,617
Net Fixed Assets	784,777	928,838	922,258	900,391
Total Assets	5,273,106	3,597,822	3,914,491	5,652,273
Liabilities				
A/P & Payroll	450,265	269,089	437,330	862,163
Due to Others	922,501	0	0	515,528
Deferred Revenue	293,425	(0)	(0)	291,121
Total Debt	0	0	0	0
Total Liabilities	1,666,190	269,089	437,330	1,668,813
Equity				
Beginning Fund Bal.	3,510,903	3,606,916	3,606,916	3,606,916
Net Income/(Loss)	96,012	(278,183)	(129,755)	376,544
Total Equity	3,606,916	3,328,733	3,477,161	3,983,460
Total Liabilities & Equity	5,273,106	3,597,822	3,914,491	5,652,272

Available Line of Credit				
Days Cash on Hand	131	121	136	170
Cash Reserve %	36.0%	33.2%	37.3%	46.5%



UPCS @ CSU CHANNEL ISLANDS Financial Analysis April 2022

Net Income

Upcs @ Csu Channel Islands is projected to achieve a net income of \$377K in FY21-22 compared to \$403K in the board approved budget. Reasons for this negative \$27K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2022, the school's cash balance was \$2.88M. By June 30, 2022, the school's cash balance is projected to be \$3.59M, which represents a 47% reserve.

As of April 30, 2022, the Accounts Receivable balance was \$59K, due to outstanding Revenue not yet received for prior years.

As of April 30, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$437K, compared to \$269K in the prior month.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$8.20M, which is \$331K or 3.9% 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 \$36K 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 \$35K 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 \$7.83M, which is \$305K or 3.7% under budgeted expenditures of \$8.13M.

1000-1900 - Certificated Salaries – is projected at \$146K lower than original budget. UPCS has had teachers 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. Salaries have been true up through year end.

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 \$63K 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. These are covered by Esser funds.

Other Miscellaneous Supplies & Services have been lowered where possible to meet levels of lower enrollment. As of April forecast, \$195K has been removed from projected Special Education Expenses as they did not come to fruition this Fiscal Year.

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 9, 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 9) is 636.65 (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
04/01/2022-04/30/2022**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
STD03/28/22-1445M	CALI001-1055 CALIFORNIA CREDIT UNION	04/04/22	CREDIT CARD ENDING 1445	19,504.55	ONLINE PAYMENT
STD03/28/22-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	04/04/22	CREDIT CARD ENDING 2334	602.50	ONLINE PAYMENT
STD03/28/22-6301M	CALI001-1055 CALIFORNIA CREDIT UNION	04/04/22	CREDIT CARD ENDING 6301	16.99	ONLINE PAYMENT
109053	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING AUTHORITY	04/05/22	03/22 - WORKERS' COMP	7,604.51	EXED CUT CHECK
A004643	AFLA001-1055 AFLAC	04/05/22	03/22 - HEALTH PREMIUM #F5Z84	1,623.66	ACH PAYMENT
A004644	V0005968 CORWIN PRESS, INC.	04/05/22	03/03/22 - AUTHOR CONSULTING - RICKY ROBERTSON	1,980.00	ACH PAYMENT
A004645	VISI001-1055 VISION SERVICE PLAN - (CA)	04/05/22	04/22 - HEALTH PREMIUM	917.81	ACH PAYMENT
E004117	CANO001-1055 CANON FINANCIAL SERVICES, INC.	04/05/22	03/22 - COPIER LEASE #001-0614659-003	1,083.25	MASTERCARD
E004118	CANO002-1055 CANON SOLUTIONS AMERICA, INC.	04/05/22	03/21/22-06/20/22 - COPIER MAINTENANCE BASE #2749430	2,589.82	MASTERCARD
E004119	EJHA001-1055 E.J. HARRISON & SONS, INC.	04/05/22	03/22 - WASTE DISPOSAL - UPS	1,280.29	MASTERCARD
E004120	HDSU001-1055 HD SUPPLY FACILITIES MAINTENANCE, LTD.	04/05/22	NAPKINS	127.70	MASTERCARD
E004121	V0006926 FIRST STUDENT, INC.	04/05/22	03/07/22-03/11/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,280.70	MASTERCARD
P015258	ARTT001-1055 ART TREK	04/05/22	12/21 - ART CLASSES	1,470.00	CHECK NVOICEPAY
P015259	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	04/05/22	03/22 - HEALTH PREMIUM #E0054593	49.58	CHECK NVOICEPAY
P015260	V0007071 EMPIRE THERAPY AND FAMILY SERVICES	04/05/22	02/22 - STUDENT COUNSELING SESSIONS	2,250.53	CHECK NVOICEPAY
P015261	V0008461 BRICKMASTERS LLC	04/05/22	03/10/22-04/21/22 - AFTERSCHOOL - LEGO SESSIONS	1,780.00	CHECK NVOICEPAY
P015262	V0010062 ENEDINA GALVAN	04/05/22	AMAZON - TOYS & DECORATIONS, PARTY SUPPLIES, GAME CARDS	208.48	CHECK NVOICEPAY
P015263	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS	04/05/22	FY21/22 - Q2 - STRS RETIREMENT BILLING - UPS	6,731.80	CHECK NVOICEPAY
A004839	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	04/14/22	03/22 - MANAGEMENT CONTRACT FEE	11,834.90	ACH PAYMENT
109054	V0010223 DYLAN CHIARELLA	04/18/22	VOID	0.00	VOIDED & SCHOOL ISSUED
2194M	V0010223 DYLAN CHIARELLA	04/19/22	04/15/22 - PAYROLL CHECK - D. CHIARELLA	906.72	SCHOOL CUT CHECK
2195M	V0010062 ENEDINA GALVAN	04/20/22	04/09/22-04/24/22 - PAYROLL - FINAL PAYCHECK	476.11	SCHOOL CUT CHECK
2196M	V0010603 PEACH HILL SOILS, INC.	04/21/22	SOIL FOR SCHOOL GARDEN - BOY SCOUT PROJECT - CHURCH GRANT	1,378.10	SCHOOL CUT CHECK
STD04/21/22CCM	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATORS	04/21/22	05/22 - HEALTH PREMIUM	42,693.01	ONLINE PAYMENT
A005004	WAXI001-1055 WAXIE SANITARY SUPPLY	04/22/22	DISINFECTANT CLEANER, TRASH CAN LINERS, GLOVES, TOWELS	862.41	ACH PAYMENT
E004435	CANO001-1055 CANON FINANCIAL SERVICES, INC.	04/22/22	04/22 - COPIER LEASE #001-0614659-003	1,083.25	MASTERCARD
E004436	EJHA001-1055 E.J. HARRISON & SONS, INC.	04/22/22	04/22 - WASTE DISPOSAL - UPS	1,456.80	MASTERCARD
E004437	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORATION	04/22/22	04/07/22-05/06/22 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
E004438	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	04/22/22	05/22 - MOP SERVICES	108.20	MASTERCARD
P016449	ARTT001-1055 ART TREK	04/22/22	03/22 - ART CLASSES	3,150.00	CHECK NVOICEPAY
P016450	COPO001-1055 COPOWER	04/22/22	05/22 - HEALTH PREMIUM #148622	5,880.75	CHECK NVOICEPAY
P016451	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	04/22/22	03/22 - LEGAL SERVICES	2,247.70	CHECK NVOICEPAY
P016452	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	04/22/22	03/22 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P016453	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	04/22/22	03/22 - ELECTRIC - UPS	7,084.72	CHECK NVOICEPAY
P016454	SOUL001-1055 SOUL SHOPPE PROGRAMS	04/22/22	03/29/22-03/30/22 - TRAVEL REIMBURSEMENT, STUDENT WORKSHOP, STAFF IN-SERVICE, & PARENT WORKSHO	6,300.00	CHECK NVOICEPAY
P016455	V0007071 EMPIRE THERAPY AND FAMILY SERVICES	04/22/22	03/22 - STUDENT COUNSELING SESSIONS	2,988.72	CHECK NVOICEPAY
P016456	V0007269 SEL LAUNCH PAD, LLC	04/22/22	03/11/22 - TEACHER SEL WORKSHOP	1,000.00	CHECK NVOICEPAY
A005036	AFLA001-1055 AFLAC	04/26/22	04/22 - HEALTH PREMIUM #F5Z84	1,623.66	ACH PAYMENT
A005037	FRON001-1055 FRONTIER	04/26/22	#805-482-4069 - TELEPHONE - 04/16/22-05/15/22	77.12	ACH PAYMENT
E004470	V0006926 FIRST STUDENT, INC.	04/26/22	03/14/22-03/18/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	7,298.24	MASTERCARD
GRAND TOTAL				155,570.72	

**University Charter Schools
Credit Card Register**

04/01/2022-04/30/2022

Manag	Obj	Co	Object Title	Document Dat	Document Number	Name	Line Description	ID	Debit	Credit
UPCS	4111		Core Curricula Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	ROCKWELL PRINTING - POSITIVE PREVENTION - M.S. CURR.	22,1,5	\$ 5,223.75	
UPCS	4211		Books & Other Reference Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CLASSROOM BOOKS	22,1,10	\$ 229.15	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - WATERBASE SEALER & CARDSTOCK PAPER		\$ 53.04	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	TEACHERSPAYTEACHERS - ONLINE CURRICULUM		\$ 2.10	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - SOFT PASTELS	GENERAL	\$ 137.97	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	WALMART - FREEZER BAGS		\$ 15.94	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	MICHAELS - DRAWING PADS	GENERAL	\$ 83.57	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - DRAWING PAPER	GENERAL	\$ 18.35	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINTBRUSHES	GENERAL	\$ 301.15	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PENCILS	CLASSROOM BUDGET	\$ 11.25	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINTING CANVAS	GENERAL	\$ 44.97	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	MICHAELS - CLAY	GENERAL	\$ 86.16	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - TOYS, SNACKS, BALLOONS, SCRATCH PAPER ART SET	STUDENT LEADERSHIP I	\$ 332.70	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CONSTRUCTION PAPER & CARDSTOCK PAPER	CLASSROOM BUDGET	\$ 15.43	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - TRAYS	GENERAL	\$ 62.48	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - BINDER RINGS	SPECIAL EDUCATION	\$ 7.50	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINTING CANVASES	GENERAL	\$ 383.94	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINTBRUSH SETS, PAINT PENS, RUBBER BRAYERS, MARKERS, PLASTIC BOWL	GENERAL	\$ 2,955.34	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CHALK & CRAYONS	GENERAL	\$ 46.48	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - GLUE	GENERAL	\$ 26.88	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - MARKERS	CLASSROOM BUDGET	\$ 8.14	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CONSTRUCTION PAPER	CLASSROOM BUDGET	\$ 43.40	
UPCS	4311		Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CREDIT: PLASTIC BOWL	CLASSROOM BUDGET		\$ 10.24
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - ENVELOPES	GENERAL	\$ 28.23	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	FEDEX - ADMIT SLIPS	GENERAL	\$ 207.96	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - USB ADAPTERS	GENERAL	\$ 17.08	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - RUBBER BANDS	GENERAL	\$ 4.86	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LUBRICANT	GENERAL	\$ 17.90	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - STICKY NOTES	GENERAL	\$ 16.15	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	OFFICE DEPOT - COPY PAPER	GENERAL	\$ 2,273.27	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - WIRELESS MOUSE	GENERAL	\$ 10.93	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LASER PRINTER PART	GENERAL	\$ 95.66	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - FINGERTIP MOISTENERS	GENERAL	\$ 14.97	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	COASTAL EMBROIDERY - NAME PLATE, WALL HOLDER, & NAME BADGES	GENERAL	\$ 235.95	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - HEADPHONES	GENERAL	\$ 55.74	
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - CREDIT: LUBRICANT	GENERAL		\$ 17.90
UPCS	4351		Office Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - COPY PAPER	CLASSROOM BUDGET	\$ 15.64	
UPCS	4371		Custodial Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - (10) HAND SOAP REFILL	GENERAL	\$ 893.40	
UPCS	4371		Custodial Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - LUBRICANT	GENERAL	\$ 17.15	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	INSTACART - FOOD - CHILDCARE	CHILD CARE PROGRAM	\$ 452.26	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	ROLLING PIN DONUTS - SNACKS - FAMILY ED NIGHT	22,3,7	\$ 95.50	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	INSTACART - WATER	COVID19	\$ 114.93	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	NOAH'S CATERING - SNACKS - FAMILY ED NIGHT	22,3,7	\$ 85.96	
UPCS	4399		All Other Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	B AND B DO IT CENTER - KEY COPY	GENERAL	\$ 6.40	
UPCS	4399		All Other Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - HAND SANITIZER	COVID19	\$ 182.30	
UPCS	4399		All Other Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - MASKS	COVID19	\$ 150.12	
UPCS	4399		All Other Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	U BUILD A BOOK LLC - YEARBOOKS - 2ND INSTALLMENT	GENERAL	\$ 3,233.11	
UPCS	4411		Non Capitalized Equipment	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	OFFICE DEPOT - PRINTER	GENERAL	\$ 214.49	
UPCS	4411		Non Capitalized Equipment	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - PAINTING SETS	GENERAL	\$ 495.80	
UPCS	5852		PD Consultants & Tuition	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	YOUNG, MINNEY & CORR - WEBINAR REGISTRATION	22,2,4	\$ 40.00	
UPCS	5861		Non Instructional Software	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	JAMF - (20) EDU-NC JAMF PRO IOS & (5) EDU-NC JAMF PRO MACOS	22,1,9	\$ 97.45	
UPCS	5899		All Other Expenses	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	GENERAL	\$ 316.00	
UPCS	5911		Office Phone	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	EFAX - EFAX USAGE	GENERAL	\$ 32.11	
UPCS	5931		Postage & Shipping	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	USPS - POSTAGE CHARGES	GENERAL	\$ 13.70	
UPCS	9351		Due From Others - General	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	APPLE - DISPUTED CHARGE	GENERAL	\$ 7.98	
UPCS	4211		Books & Other Reference Materials	04/04/22	STD03/28/22-2334	CALIFORNIA CREDIT UNION	PAYPAL - PD BOOK	22,2,4	\$ 74.97	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-2334	CALIFORNIA CREDIT UNION	SMART AND FINAL - CANDY FOR STAFF	GENERAL	\$ 11.99	
UPCS	4391		Food (Non Nutrition Program)	04/04/22	STD03/28/22-2334	CALIFORNIA CREDIT UNION	SAM'S CLUB - CANDY FOR STAFF	GENERAL	\$ 23.52	

University Charter Schools
Credit Card Register

04/01/2022-04/30/2022

Manag	Obj	Cor	Object Title	Document Dat	Document Number	Name	Line Description	ID	Debit	Credit
UPCS	5931		Postage & Shipping	04/04/22	STD03/28/22-2334	CALIFORNIA CREDIT UNION	SAM'S CLUB - STAMPS	GENERAL	\$ 492.02	
UPCS	5861		Non Instructional Software	04/04/22	STD03/28/22-6301	CALIFORNIA CREDIT UNION	SPLASHTOP - REMOTE COMPUTER ACCESS SOFTWARE	GENERAL	\$ 16.99	
						\$ -			\$ 20,152.18	\$ 28.14
									\$ 20,124.04	

Actuals as of 4/30/2022																			
		# 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					
		2021-22	2021-22												FORECAST	Budget Variance			
		Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)		
				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			
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				0	10	21	16	16	13	18	19	22	11	21	13		180		
Enrollment		715	686														686	(29)	-4%
Unduplicated Pupil Percentage		45%	49%														49%	0	9%
ADA		686.40	636.16														636.16	(50)	
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula		2,667,505	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	-	-	167,251	-	-	183,053	842,867	(485,864)	-37%
8019 Local Control Funding Formula - Prior Year		-	(112,106)	-	-	-	-	-	-	-	-	-	(112,106)	-	-	-	(112,106)	(112,106)	100%
8096 In Lieu of Property Taxes		2,489,738	2,433,414	-	388,457	-	511,113	-	204,445	204,445	204,445	(30,678)	488,905	488,905	488,905	(515,528)	2,433,414	(56,324)	-2%
8098 In Lieu of Property Taxes, Prior Year		-	-	-	-	-	-	-	-	-	-	-	112,106	-	-	-	112,106	112,106	100%
Total 8011-8098 - Local Control Funding Formula		6,485,973	5,915,415	-	539,036	150,579	1,028,437	271,042	475,487	721,768	475,487	195,879	882,713	715,462	715,462	(143,831)	6,027,521	(458,453)	-7%
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)		135,564	125,642	-	-	-	-	-	-	-	-	-	-	21,130	21,130	83,382	125,642	(9,922)	-7%
8221 Child Nutrition - Federal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I		143,821	138,675	-	-	-	-	-	-	-	19,336	-	-	-	-	-	138,675	(5,146)	-4%
8292 Title II		22,674	20,271	-	-	-	-	-	-	-	-	-	-	-	-	20,271	20,271	(2,403)	-11%
8294 Title III		11,440	12,285	-	-	-	-	-	-	-	-	-	-	-	-	12,285	12,285	845	7%
8295 Title IV, SSAFE		11,055	11,292	-	-	-	-	-	-	-	2,675	-	-	-	-	8,617	11,292	237	2%
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue		142,371	297,652	48,475	-	80,423	11	-	-	83,080	-	-	-	85,663	-	-	297,652	155,281	109%
Total 8100-8299 - Other Federal Income		466,925	605,816	48,475	-	80,423	11	-	-	83,080	22,011	-	-	106,793	21,130	243,894	605,816	138,891	30%
8300-8599 - Other State Revenue																			
8520 Child Nutrition - State		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandate Block Grant		11,865	11,865	-	-	-	-	-	-	11,865	-	-	-	-	-	-	11,865	0	0%
8560 Lottery Revenue		136,594	145,391	-	-	-	-	-	-	-	-	-	-	-	-	49,590	145,391	8,797	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	650,594	6,400	-	-	-	42,614	104,571	479,584	151,253	29,366	17,110	110,818	(291,121)	-	650,594	27,609	4%
Total 8300-8599 - Other State Income		771,444	807,850	6,400	-	-	-	42,614	104,571	491,449	202,185	29,366	61,979	110,818	(291,121)	49,590	807,850	36,407	5%
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income		10,500	2,500	92	221	223	97	282	94	92	320	111	101	163	163	540	2,500	(8,000)	-76%
8662 Net Increase (Decrease) in Fair Value of Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	15,307	15,307	15,307	44,891	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		25,621	5,621	-	-	-	225	750	814	737	727	-	961	-	1,406	-	5,621	(20,000)	-78%
8696 Other Fundraising		28,000	28,000	-	-	250	3,000	-	4,908	2,865	1,815	2,475	40	3,000	3,000	6,647	28,000	-	

2021-22 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2021 ExED

4/30/2022

of months remaining in FY

P-2

P-2

P-2

P-2

P-2

P-2

P-2

P-2

P-1

P-1

P-1

p-

P-2

P-2

P-2

P-2

P-2

P-2

P-2

P-1

P-1

P-1

P-1

P-

	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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)
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	2,883,929	3,136,984	3,594,020	2,597,032	(1,254,955)	
Cash Flow from Operating Activities			-	-	-	-	-	-	-	-	-	-						
Net Income	403,301	264,439	(324,795)	129,950	(443,290)	360,178	(267,352)	(78,078)	700,222	115,950	(470,970)	148,429	241,362	(210,726)	475,663	376,544	(26,757)	
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	-	(991,191)	1,736,149	95,478	
Current Year Accounts Receivable	(1,625,692)	(991,191)	-	-	-	-	-	-	-	-	-	-	-	-	-	(991,191)	634,501	
Change in Due from	-	-	-	-	-	-	-	-	-	19	(19)	221	-	-	-	221	221	
Change in Accounts Payable	(59,828)	165,798	(371,612)	(67,510)	20,036	62,339	(22,428)	47,617	(28,996)	(78,521)	41,029	139,010	-	424,833	-	165,798	225,626	
Change in Due to	(1,451,281)	(406,973)	-	(19,953)	(902,546)	-	-	-	-	-	(2)	-	-	-	515,528	(406,973)	1,044,309	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	-	246,101	(7,571)	82,512	(33,659)	143,551	(86,674)	28,584	145,201	(83,014)	27,941	29,230	-	-	-	246,101	246,101	
Change in Prepaid Expenditures	(65,602)	(11,744)	52,173	(89)	-	(956)	-	-	(2,959)	-	-	-	-	(59,913)	-	(11,744)	53,859	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	-	(2,303)	(4,000)	-	-	-	-	-	(289,425)	-	-	-	-	291,121	-	(2,303)	(2,303)	
Depreciation Expense	102,279	104,732	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	10,005	10,146	11,721	-	104,732	2,453	
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-						
Capital Expenditures	(110,000)	(220,346)	(6,048)	(9,120)	(2,143)	(1,126)	(10,304)	(3,464)	(13,194)	(159,007)	(12,516)	(3,425)	-	-	-	(220,346)	(110,346)	
Cash Flow from Financing Activities			-	-	-	-	-	-	-	-	-	-						
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	2,685,834	3,481,140	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	2,883,929	3,136,984	3,594,020	3,594,020	3,594,019.83	908,186	