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



100

Oct

Enrollment -

Nov Dec

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 Governor's Game 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.

<u>Projected Net Income</u>: 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)

\$8B One Time Discretionary Dollars Funding (+1300/ADA)

Higher ELOP Rate (to \$2500/ADA)

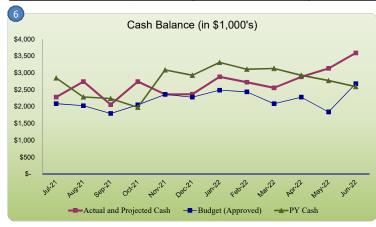
Federal Minimum Wage to \$15.50/Hour (Minimum Exempt Salary to \$5,373.33/month)

3	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						

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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 %	erage % 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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5	Forecast	VS. Bu	dget	VS. Las	t Month		FY 21-22 YTD		Histo	rical
INCOME STATEMENT	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)		7,013,033
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)		(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)		(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)



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 trued 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			Transaction Description2	Check Amount Comments
	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
	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
	ARTT001-1055 ART TREK	04/05/22	12/21 - ART CLASSES	1,470.00 CHECK NVOICEPAY
	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
	V0008461 BRICKMASTERS LLC V0010062 ENEDINA GALVAN	04/05/22	03/10/22-04/21/22 - AFTERSCHOOL - LEGO SESSIONS	1,780.00 CHECK NVOICEPAY 208.48 CHECK NVOICEPAY
P015262 P015263		04/05/22	AMAZON - TOYS & DECORATIONS, PARTY SUPPLIES, GAME CARDS FY21/22 - Q2 - STRS RETIREMENT BILLING - UPS	6,731.80 CHECK NVOICEPAY
A004839	VENTO08-1055 VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	04/05/22 04/14/22	03/22 - MANAGEMENT CONTRACT FEE	11.834.90 ACH PAYMENT
109054	V0010223 DYLAN CHIARELLA	04/14/22	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
2194M 2195M	V0010062 ENEDINA GALVAN	04/20/22	04/09/22-04/24/22 - PAYROLL - FINAL PAYCHECK	476.11 SCHOOL CUT CHECK
	V0010002 ENEDINA GALVAN V0010603 PEACH HILL SOILS, INC.	04/21/22	SOIL FOR SCHOOL GARDEN - BOY SCOUT PROJECT - CHURCH GRANT	1,378.10 SCHOOL CUT CHECK
	CALIO09-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATORS	04/21/22	05/22 - HEALTH PREMIUM	42,693.01 ONLINE PAYMENT
	WAXIO01-1055 WAXIE SANITARY SUPPLY	04/22/22	DISINFECTANT CLEANER, TRASH CAN LINERS, GLOVES, TOWELS	862.41 ACH PAYMENT
	CANO001-1055 CANON FINANCIAL SERVICES, INC.	04/22/22	04/22 - COPIER LEASE #001-0614659-003	1,083.25 MASTERCARD
	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
	ARTT001-1055 ART TREK	04/22/22	03/22 - ART CLASSES	3.150.00 CHECK NVOICEPAY
	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
	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
	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
			GRAND IOIAL	155,5/0./2

University Charter Schools Credit Card Register 04/01/2022-04/30/2022

					04/01/2022-04/30/2022				
Manage Obj Co			at Document Number	Name	Line Description	ID	Debi		Credit
	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	CLASSROOM BUDGET	\$	53.04	
UPCS 4311	Student Materials	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	TEACHERSPAYTEACHERS - ONLINE CURRICULUM	CLASSROOM BUDGET	\$	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	CLASSROOM BUDGET	\$	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	1 \$	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		AMAZON - TRAYS	GENERAL	\$	62.48	
				CALIFORNIA CREDIT UNION					
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 Student Materials	04/04/22	STD03/28/22-1445		AMAZON - CONSTRUCTION PAPER	CLASSROOM BUDGET	\$	43.40	
				CALIFORNIA CREDIT UNION			φ		10.01
	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		04/04/22	STD03/28/22-1445		OFFICE DEPOT - COPY PAPER	GENERAL		2,273.27	
	Office Supplies			CALIFORNIA CREDIT UNION					
	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		AMAZON - COPY PAPER		\$	15.64	17.50
				CALIFORNIA CREDIT UNION					
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	
	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	
	All Other Supplies	04/04/22	STD03/28/22-1445		AMAZON - HAND SANITIZER	COVID19	\$	182.30	
	**			CALIFORNIA CREDIT UNION			-		
	All Other Supplies	04/04/22	STD03/28/22-1445	CALIFORNIA CREDIT UNION	AMAZON - MASKS	COVID19	\$	150.12	
	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	
	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		BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	GENERAL	\$	316.00	
	· · · · · · · · · · · · · · · · · · ·			CALIFORNIA CREDIT UNION					
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	
	Food (Non Nutrition Program)	04/04/22	STD03/28/22-2334	CALIFORNIA CREDIT UNION	SAM'S CLUB - CANDY FOR STAFF	GENERAL	\$	23.52	
3. 33 4001	(1.0.1.1.a.a.a.o.111 logialit)	0 ., 0-1,22		SALII SINNA GREDIT UNION		JE1121012		20.02	

University Charter Schools Credit Card Register 04/01/2022-04/30/2022

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

\$20,124.04

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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 FORECAST **Budget Variance** Better / % Better / Trend Jul-21 Aug-21 Oct-21 Feb-22 Mar-22 Apr-22 May-22 Jun-22 Accrual Jul-21 - Jun-22 Budget Sep-21 Nov-21 Dec-21 Jan-22 (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% 1/3 1/6 1/6 1/6 1/6 0 8% # of School Days in Month 10 21 19 22 21 13 180 -4% 715 686 686 (29) Enrollment Unduplicated Pupil Percentage 45% 49% 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 1,328,731 842,867 246,282 246,281 167,251 183,053 842,867 (485,864) -37% (112,106) 100% (112.106 (112,106 8019 Local Control Funding Formula - Prior Yea (112,106)2,433,414 388,457 204,445 204,445 204,445 (30,678) 488,905 488,905 2,433,414 8096 In Lieu of Property Taxes 2,489,738 511,113 488,905 (515,528) (56,324) -2% 8098 In Lieu of Property Taxes, Prior Year 112,106 112,106 112,106 100% Total 8011-8098 · Local Control Funding F 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 138,675 138,675 (5,146) 8291 Title I 143,821 19,336 119,339 -4% 8292 Title II 22,674 20,271 20,271 20,271 (2,403)-11% 11.440 12.285 12,285 845 7% 8294 Title III 12,285 2% 8295 Title IV, SSAE 11,055 11,292 2,675 8,617 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% 48,475 138,891 Total 8100-8299 · Other Federal Income 466,925 605,816 80,423 11 83,080 22,011 106,793 21,130 243,894 605,816 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 136,594 145,391 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 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 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 5,621 225 750 814 737 727 1,406 (20,000) 25,621 961 5,621 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

Actuals as of 4/30/2022

4713 CACFP Supper Food & Supplies

2021-22 Cash Flow Forecast

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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 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 1,050 5.000 1,622 17.013 7,013 70% 8792 Transfers of Apportionments - Special Ed 442,728 410,323 69.006 69.006 272,310 410,323 (32,405) -7% 765,448 326,010 765,448 -6% Total 8600-8799 · Other Income-Local 811.840 5.592 32.237 25.427 31.171 20.136 35.263 30.254 26.420 17.459 87.476 93.883 (46.392) 34.119 **Prior Year Adjustments** (1,818 8999 Other Prior Year Adjustment (1,818 1,794 2,708 684 (7.004)(1,818)100% 684 (1,818) **Total Prior Year Adjustments** (1.818) 1.794 2.708 (7.004) (1.818) 100% TOTAL INCOME 8,536,181 8,092,711 62,261 571,273 256,429 1,062,327 333,792 615,321 1,326,551 726,787 259,364 955,147 1,020,549 539,353 475,663 8,204,817 (331,364) -4% Expense 1000 · Certificated Salaries 1110 Teachers' Salaries 2,896,494 2,801,022 135,619 269,171 263,230 279,638 285,181 282,375 280,745 287,131 277,020 277,020 163,894 2,801,022 95,472 3% 1120 Teachers' Hourly 216,840 15,610 7,993 25,310 26,466 20,904 13,126 7,651 15,585 22,614 20,485 20,485 20,612 216,840 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 7.316 6.036 2.311 60.360 108,841 25,527 6,932 7,732 5,537 5,768 3,768 5,772 3,000 1,472 (12,507) 1175 Teachers' Salaries - Stipend/Extra Duty 96.334 35.267 2.799 5.268 108.841 -13% 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 9,371 9,450 3,199 94,500 1300 Certificated Supervisors' & Administrato 397,947 402,614 35,995 33,162 33,162 33,162 33,162 33,162 33,162 33,162 33,162 33,162 33,162 34,996 402,614 (4,667) -1% 1900 Other Certificated Salaries 3.851.067 Total 1000 · Certificated Salaries 3.997.582 3.851.067 77.132 226.501 365.074 363.711 370,408 369.717 360.963 362.714 385.366 369.813 365.842 233.827 146.515 4% 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 13,884 25,764 29.864 222,502 11,583 5% 2121 After School Staff Salaries 2131 Classified Teacher Salaries 2200 Classified Support Salaries 97,252 128,306 5,840 9,440 11,059 10,735 11,830 13,345 11,861 13,245 12,244 11,019 8,500 9,188 128,306 (31,054) -32% 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 22,991 24,814 20.285 265.054 2900 Other Classified Salaries 119,294 162,678 5,998 18,033 15,982 13,898 16,089 13,877 16,644 18,588 12,089 19,490 11,990 162,678 (43,384) Total 2000 · Classified Salaries 715,687 778,541 32,359 45,600 73,343 70,118 64,283 70,209 65,201 71,679 75,872 59,983 78,567 71,327 778,541 (62,854)-9% 3000 · Employee Benefits 3111 STRS - State Teachers Retirement System 676,391 651,601 7,453 37,037 63,740 54,463 60,150 60,145 58,658 58,884 62,689 60,206 61,900 66,275 651,601 24.790 4% 3212 PERS - Public Employee Retirement Syste 163,964 178,364 3,154 9,660 19,672 17,146 17,641 17,118 16,135 17,387 18,044 14,954 18,000 9,454 178,364 (14,400)-9% 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 4,460 4,871 3,054 53,866 (9,493) -21% 3331 MED - Medicare 68,342 67,129 1,588 3,866 6,209 6,127 6,129 6,213 6,020 6,140 6,523 6,074 6,444 5,796 67,129 1,213 2% 3401 H&W - Health & Welfare 566,000 520 000 88.198 53.678 38 587 78.092 (3.549)42.817 40 463 37 760 43.052 40,403 38.124 22 374 520,000 46 000 8% 3501 SUI - State Unemployment Insurance 31,437 33,337 271 747 1,133 754 618 443 5,895 1,714 1,248 664 1,020 18,831 33,337 (1,900) -6% 3601 Workers' Compensation Insurance 64,050 66,416 1,807 4,827 7,234 7,177 7,164 7,259 7,032 7,167 7,605 7,092 2,053 66,416 (2,365) -4% 3751 OPEB, Active Employees 3901 Other Retirement Benefits 3902 Other Benefits 2,000 226 113 113 113 113 1,037 2,000 Total 3000 · Employee Benefits 1,616,557 1,572,712 105,106 113,173 142,054 169,010 92,967 139,041 139,095 134,370 144,638 133,938 130,444 128,875 1,572,712 43,845 3% 4000 · Supplies 4111 Core Curricula Materials 5,000 8,778 3,555 5,224 8,778 (3,778)-76% 4211 Books & Other Reference Materials 22,500 56,500 1,138 768 534 854 1,143 400 304 25,679 25,679 56,500 (34,000) -151% 4311 Student Materials 239.082 189 082 85,612 5,200 24,551 14.252 2.504 19,426 4,818 1.708 1.776 5.207 12.013 12.013 189.082 50,000 21% 2.569 1.309 4351 Office Supplies 25,000 25.000 109 13 3.564 1.249 1.219 3.830 3.194 3.972 3.972 25.000 4371 Custodial Supplies 21,000 2,079 2,598 1,093 2,587 21,000 838 2,528 2,104 1,348 1,783 1,726 1.726 21,000 4390 Other Supplies 50.500 46 581 7.973 7 973 46,581 3.919 8% 20.504 42.698 4.021 7.001 2.369 493 1.069 501 3.140 2.062 11.022 11.022 42,698 (22,194) -108% 4411 Non Capitalized Equipment 4711 Nutrition Program Food & Supplies

Actuals as of 4/30/2022

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State Schedule:

District Schedule:

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Actuals as of 4/30/2022

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

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2021-22 2021-22 ACTUAL FORECAST **Budget Variance** Better / % Better / Trend Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Feb-22 Mar-22 Apr-22 May-22 Jun-22 Jul-21 - Jun-22 Budget Dec-21 Jan-22 Accrual (Worse) (Worse) Total 4000 · Supplies 389,640 383.586 94,296 6.703 44.976 29.616 8.387 22,156 10.464 10.400 14,252 23,618 62.386 62.386 (6.054)-2% 389.640 5000 · Operating Services 5211 Travel & Conferences 30,000 30.000 66 1,285 1,280 1,235 140 13,375 3,380 (30) 800 4,235 4,235 30,000 6,840 (6,474) -46% 5311 Dues & Memberships 13,961 20,435 9,198 1,142 1,686 784 784 20,435 45,084 20,076 2,467 22,542 (8,213) -22% 5451 General Insurance 36.871 45.084 5511 Utilities 80,353 98,446 8,042 936 9,290 12,361 11,062 8,288 7,446 4,313 10,503 6,471 8,204 11,529 98,446 (18,093) -23% 5521 Security Services 1,256 1,393 1,394 (138) -11% 102 210 108 108 108 108 108 216 108 108 108 5531 Housekeeping Services 5599 Other Facility Operations & Utilities 731 723 723 723 1% 5611 School Rent - Private Facility 23.385 47.244 5613 School Rent - Prop 39 47 244 47 244 23.859 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 4,417 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 1,083 1,325 1,325 23,657 3,305 12% 5631 Vendor Repairs 2.500 2 500 546 149 903 903 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 11,860 12,741 12,741 106,900 15,000 12% 25.782 41,905 5821 Legal 46,157 1,189 1,912 1,593 2,041 1,274 380 511 2,248 15,379 15,379 41,905 4,252 9% 5823 Audit 13,464 13,464 3,969 3,969 5,526 13,464 0% 2,835 2,799 1,199 800 800 2,799 36 1% 5831 Advertisement & Recruitment 5841 Contracted Substitute Teachers 5842 Special Education Services 86,000 41,000 2,053 2,208 1,700 2,719 2,671 9,631 2,989 8,515 8,515 41,000 45,000 52% 150,000 5843 Non Public School 150,000 100% 1.691 10.920 16.171 5844 After School Services 16.171 1.780 1.780 (16.171) 100% 5849 Other Student Instructional Services 14,200 11,855 800 5,055 3,000 2,310 1,680 6,300 (7,290) 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 2.040 2.529 2.529 32,543 1,693 5% 18.717 18.717 6.242 6.238 6.238 18.717 5854 Nursing & Medical (Non-IEP) 5859 All Other Consultants & Services 275,350 275,715 13,926 13,189 11,351 12,273 13,966 15,857 10,537 487 30,077 47,813 53,120 53,120 275,719 0% (365) 5861 Non Instructional Software 33,878 33,878 4,916 6,459 10,794 1,998 2,335 140 148 3,544 3,544 33,878 5865 Fundraising Cost 901 901 100% 5871 District Oversight Fees 194,579 180,826 91.381 89.445 180,826 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 16,570 706 592 1,651 979 1,095 1,335 1,517 1,606 889 3,171 1,515 1,515 16,570 (8,403)-103% 5911 Office Phone 7,120 2.965 153 75 115 120 107 74 119 39 179 109 937 937 2,965 4,155 58% 5913 Mobile Phone 5921 Internet 2,500 2,500 1,250 1,250 2,500 5923 Website Hosting 1.800 1 791 1.791 1.791 0% 5931 Postage & Shipping 5,273 2,500 169 338 726 21 192 35 423 506 45 45 2,500 2,773 53% 5999 Other Communications 235 235 100% Total 5000 · Operating Services 1,317,190 1,131,581 70,633 41,703 66,806 62,281 57,515 84,633 42,743 21,918 100,242 209,362 131,802 241,944 1,131,582 185,608 14% 6000 · Capital Outlay 6901 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)-2% 6903 Amortization Expense 6999 Capital Outlay Total 6000 · Capital Outlay 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)-2% 7000 · Other Outgo 7438 Interest Expense Total 7000 · Other Outgo TOTAL EXPENSE 8,132,880 7,828,272 387,055 441,324 699,719 702,149 601,144 693,398 626,329 610,837 730,334 806,718 779,187 750,079 7,828,273 304,607 4% 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 -7% Operating Income 481.276 EBITDA 481,276

2021-22 Cash Flow Forecast

Ending Cash Balance

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2,685,834

3,481,140

2,283,707

2,746,626

2,062,662

2,746,058

2,366,885

10 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 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 2,883,929 3,136,984 3,594,020 2,597,032 (1,254,955) **Cash Flow from Operating Activities** 403,301 264,439 (470,970) 376,544 Net Income (324,795) 129,950 360,178 (267,352) (78,078) 700,222 148,429 241,362 (210,726) 475,663 (26,757) (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) (991,191) 634,501 (991,191) (991,191) Change in Due from 221 221 19 (19) 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 (406,973) 515,528 1,044,309 (1,451,281) (19,953) (902,546) (2) (406,973) Change in Accrued Vacation Change in Payroll Liabilities 246,101 (7,571) (33,659) 143,551 (86,674) 28,584 145,201 29,230 246,101 246,101 82,512 (83,014) 27,941 Change in Prepaid Expenditures (65,602) (11,744 52,173 (89) (956) (2,959)(59,913) (11,744 53,859 Change in Deposits (2,303) (4,000) (289,425) 291,121 (2,303) (2,303) Change in Deferred Revenue 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

2,369,187

2,887,900

2,727,164

2,560,459

2,883,929

Actuals as of 4/30/2022

3,594,020

3,594,020

3,594,019.83

908,186

3,136,984