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



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-Actual ADA

Enrollment -

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KEY POINTS

The final state budget made significant changes to Fiscal Year 22/23 revenue:

- ☐ The Local Control Funding Formula cost of living adjustment increased from 6.86% to 13.26%
- ☐ The one-time discretionary block grant that would have generated \$826K for UPCS was converted into 2 restricted block grants the Learning Recovery Block Grant and the Arts and Music Block Grant which will generate \$1.2M.
- UPCS will receive a one-time enrollment "hold harmless" payment of approximately \$326K because its enrollment and ADA last school year were under pre-pandemic levels.
- ☐ The Arts and Music Block Grant, the Learning Recovery Block grant and the Hold Harmless projection have not yet been added to the forecast. As soon as there is more information on restrictions for the funding, these revenue sources will be added.

Attendance through 12/30/22 has UPCS enrollment down by 16 students. ADA percentage is forecasted 1% lower than budget at 94%. Average ADA is down by 23.4.

Overall, net income is projected to be \$46K, \$27K higher than budget.

Days Cash on Hand

Cash Reserve %

Cash projections remains strong through year end.

3	Average Daily Attendance Analysis									
Category	Actual through Month 5	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2					
Enrollment	694	694	710	(16)	693	686				
ADA %	93.3%	94.0%	95.0%	-1.0%	94.6%	93.0%				
Average ADA	645.45	651.10	674.50	(23.40)	654.82	634.10				

Budget ADA ——Average ADA

	LCFF Supplemental & Concentration Grant Factors									
٦.	Category	Budget	Forecast	Variance	Prior Year					
	Unduplicated Pupil %	46.3%	46.2%	-0.1%	49.2%					
	3-Year Average %	48.7%	48.7%	0.0%	51.4%					
	District UPP C. Grant Cap	69.2%	69.2%	0.0%	69.2%					

5	Forecast	VS. Bu	dget	VS. Las	st Month		FY 22-23 YTD		Histo	orical
INCOME STATEMENT	As of 12/31/22	FY 22-23 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 21-22	FY 20-21
Local Control Funding Formula Federal Revenue State Revenue Other Local Revenue Grants/Fundraising	6,952,118 931,938 535,584 710,309 62,412	6,985,875 752,230 526,723 685,277 62,412	(33,757) 179,708 8,861 25,032 0	6,992,531 946,541 500,276 712,708 62,412	(40,412) (14,602) 35,308 (2,399) 0	2,449,456 171,221 1,143,555 428,109 4,637	2,575,227 62,617 200,589 303,717 18,822	(125,771) 108,604 942,966 124,392 (14,185)	6,198,067 635,938 686,945 745,536 44,830	6,235,676 672,419 369,901 90,202 14,959
TOTAL REVENUE Total per ADA w/o Grants/Fundraising	9,192,361 14,118 14,022	9,012,516 13,362 13,269	179,845 756 753	9,214,468 14,152 14,056	(22,106) (34) (34)	4,196,978	3,160,971	1,036,006	8,311,316 13,107 13,037	7,383,157 10,709 10,688
Certificated Salaries Classified Salaries Benefits Student Supplies Operating Expenses Other	4,257,422 933,377 1,919,993 401,124 1,503,423 131,095	4,229,687 922,185 1,902,644 372,212 1,445,303 121,697	(27,735) (11,193) (17,349) (28,912) (58,120) (9,399)	4,279,285 933,377 1,924,818 401,124 1,504,635 131,095	21,863 0 4,825 0 1,212	1,951,687 450,452 923,714 261,416 468,888 63,310	1,679,384 418,838 847,783 241,304 731,238 59,949	(272,303) (31,614) (75,931) (20,112) 262,350 (3,361)	3,939,109 803,189 1,546,732 351,667 1,064,340 103,037	3,237,881 646,517 1,220,558 236,966 1,875,541 69,683
TOTAL EXPENSES Total per ADA	9,146,435 14,048	8,993,728 13,334	(152,707) (714)	9,174,335 14,091	27,900	4,119,467	3,978,496	(140,971)	7,808,074 12,314	7,287,145 10,570
NET INCOME / (LOSS) OPERATING INCOME	45,927 177,022	18,789 140,485	27,138 36,537	40,133 171,228	5,794 5,794	77,511 140,821	(817,524) (757,575)	895,035 898,396	503,241 606,279	96,012 165,695
EBITDA	177,022	140,485	36,537	171,228	5,794	140,821	(757,575)	898,396	606,279	165,695



Year-End Cash Balance						
Projected	Budget	Variance				
3,646,375	3,162,571	483,804				



Balance Sheet	6/30/2022	11/30/2022	12/31/2022	6/30/2023 FC
Assets				
Cash, Operating	2,572,260	3,074,924	3,267,348	3,646,375
Cash, Restricted	0	0	0	0
Accounts Receivable	1,668,244	366,110	366,110	1,106,668
Due From Others	188	188	(0)	(0)
Other Assets	104,302	72,150	72,841	166,783
Net Fixed Assets	922,513	915,166	904,462	986,676
Total Assets	5,267,507	4,428,536	4,610,760	5,906,502
Liabilities				
A/P & Payroll	301,720	180,733	209,253	494,255
Due to Others	356,547	244,389	213,840	1,256,163
Deferred Revenue	499,082	(0)	(0)	(0)
Other Liabilities	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	1,157,349	425,122	423,093	1,750,418
Equity				
Beginning Fund Bal.	3,606,916	4,110,157	4,110,157	4,110,157
Net Income/(Loss)	503,241	(106,743)	77,511	45,927
Total Equity	4,110,157	4,003,414	4,187,668	4,156,084
Total Liabilities & Equity	5,267,506	4,428,536	4,610,760	5,906,502
Available Line of Credit				

122

33.4%

124

40.4%

34.0%



UPCS @ CSU CHANNEL ISLANDS Financial Analysis December 2022

Net Income

UPCS is projected to achieve a net income of \$46K in FY22-23 compared to \$19K in the board-approved budget. The reasons for this positive \$27K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2022, the school's cash balance was \$3.27M. By June 30, 2023, the school's cash balance is projected to be \$3.65M, which represents a 40% reserve.

As of December 31, 2022, the Accounts Receivable balance was \$366K, same as prior month.

As of December 31, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$209K, compared to \$181K in the prior month.

State Budget Information

The final state	budget ma	de significan	t changes to Fi	iscal Year 22/2	23 revenue:
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The Local Control Funding Formula cost of living adjustment increased from 6.86% to 13.26%
The one-time discretionary block grant that would have generated \$826K for UPCS was converted into 2 restricted block grants - the Learning Recovery Block Grant and the Arts and Music Block Grant - which will generate \$1.2M.
UPCS will receive a one-time enrollment "hold harmless" payment of approximately \$326K because its enrollment and ADA last school year were under pre-pandemic levels.
The Arts and Music Block Grant, the Learning Recovery Block grant, and the Hold Harmless projection have not yet been added to the forecast. As soon as the plans for the funds have been developed, the funding will be added. The grant funds will most likely be added in the out years.

Income Statement

Revenue

Total revenue for FY22-23 is projected to be \$9.19M, which is \$180K or 2.0% over budgeted revenue of \$9.01M.

LCFF Revenue (8011-8098) \$34K lower than budget due to lower enrollment and ADA.

Federal Revenue (8100-8299) \$180K higher than budget partially due to the change in Expanded Learning Opportunity Grant (ELOG) from state funding to federal funding along with about \$96K of increased ESSER Spending.

Other State Revenue (8300-8599) \$8K higher than budget due to the change in Expanded Learning Opportunity Grant from state funding to federal funding and adding back the \$35K in IPI spending.



Other Prior Year Adjustment (8999) \$26K increase from budget due to receipt of higher lottery revenue for FY21/22 than was originally accrued.

Expenses

Total expenses for FY22-23 are projected to be \$9.15M, which is \$153K or 1.7% over budgeted expenditures of \$8.99M.

Certificated Salaries (1000-1900) are projected at \$28K higher than budget as follows:

- **Teachers' Salaries Substitute (1170) \$48K over** budget due to one floating substitute not originally in the budget.
- **1175 Teachers Stipends** under budget by \$21K due mainly to less summer planning funds needed than originally expected.

Classified Salaries (2000-2900) are projected \$11K higher than budget as follows:

- **2111 Instructional Aides** under budget by \$22K due to the Librarian position and several summer aide positions being coded to 2900 Other Classified Salaries and one hourly Enrichment Teacher position was moved to 1120 Other Hourly Teachers.
- **2900 Other Classified Staff** over budget by \$32K due to increased child care costs along with the Librarian position and several summer aide positions being coded to 2900 Other Classified Salaries instead of 2111 instructional aides.

Student Materials (4311) \$28K over budget due to additional Spanish Sets and Desmo's Classroom which were not in the original budget.

Dues & Memberships (5311) \$43K over budget due to the purchase of Boys & Girls Club Memberships for 100 students along with the addition of Full Day Break Kid Costs of \$30/day for 30 days. These costs are covered by ELOP (Expanded Learning Opportunity Program) funding.

ADA

Budgeted P2 ADA is 674.50 based on enrollment of 710 and a 95.0% attendance rate.

Forecast P2 ADA is 651.10 based on enrollment of 694 and a 94.0% attendance rate.

Actual ADA through Month 5 is 645.45 with ending enrollment of 694 and a 93.3% attendance rate.

In Month 5, ADA was 617.64 with a 89.1% attendance rate.

University Charter Schools Check Register 12/01/2022-12/31/2022

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount Comments
109081	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/01/22	FY22-23 - LIABILITY PREMIUM - SECOND INSTALLMENT	27,379.00 EXED CUT CHECK
A009581	V0006926 FIRST STUDENT, INC.	12/01/22	10/31/22-11/04/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,330.80 ACH PAYMENT
A009582	FRON001-1055 FRONTIER	12/01/22	#805-482-4609 - TELEPHONE - 11/16/22-12/15/22	87.53 ACH PAYMENT
E008916	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	12/01/22	12/22 - MOP SERVICES	114.34 MASTERCARD
P032204	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/01/22	11/22 - WORKERS' COMP	10,013.69 CHECK NVOICEPAY
P032205	PHIL001-1055 CATHERINE PHILLIPPE	12/01/22	TARGET - SOAP, CORN SYRUP, SMART & FINAL - DRY ICE	58.44 CHECK NVOICEPAY
2210M	V0015013 CASSANDRA FERRIS	12/02/22	12/15/22 - PAYROLL CHECK - C. FERRIS	1,139.79 MANUAL CHECK
A009645	VISI001-1055 VISION SERVICE PLAN - (CA)	12/02/22	12/22 - HEALTH PREMIUM	1,017.09 ACH PAYMENT
P032418	VIGI001-1055 JEANINE VIGIL	12/02/22	TARGET, MICHAELS - CLASSROOM SUPPLIES, TEACHERS PAY TEACHERS - MATH, READI	203.45 CHECK NVOICEPAY
	CALI001-1055 CALIFORNIA CREDIT UNION	12/06/22	CREDIT CARD ENDING 2334	1,195.58 ONLINE PAYMENT
	CALI001-1055 CALIFORNIA CREDIT UNION	12/06/22	CREDIT CARD ENDING 7507	353.23 ONLINE PAYMENT
A009851	WAXIO01-1055 WAXIE SANITARY SUPPLY	12/14/22	BATHROOM TISSUE, PAPER TOWELS, MAGNETS	1,005.88 ACH PAYMENT
A009852	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	12/14/22	11/22 - MANAGEMENT CONTRACT FEE	12,416.67 ACH PAYMENT
P033150	V0014926 STS EDUCATION	12/14/22	(5) LAPTOPS	8,654.48 CHECK NVOICEPAY
P033151	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	12/14/22	11/22 - HEALTH PREMIUM #E0054593	49.58 CHECK NVOICEPAY
P033152	ARTT001-1055 ART TREK	12/14/22	11/22 - ART CLASSES	2.612.50 CHECK NVOICEPAY
A009982	AFLA001-1055 AFLAC	12/20/22	12/22 - HEALTH PREMIUM #F5Z84	1,623.66 ACH PAYMENT
	V0006926 FIRST STUDENT, INC.	12/20/22	11/07/22-11/10/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	1,864.64 ACH PAYMENT
A009984	WAXIO01-1055 WAXIE SANITARY SUPPLY	12/20/22	MOP PADS, PAPER TOWELS	548.57 ACH PAYMENT
E009300	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA		12/03/22-01/01/23 - CLASSROOM RENTAL FEE	4,904.41 MASTERCARD
P033571	COPO001-1055 COPOWER	12/20/22	01/23 - HEALTH PREMIUM #148622	6,779.46 CHECK NVOICEPAY
P033572	GOUT001-1055 HEATHER GOUT	12/20/22	CALM STRIPS - CALMING CORNER SUPPLIES	91.95 CHECK NVOICEPAY
P033573	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	12/20/22	11/22 - HEALTH PREMIUM	113.73 CHECK NVOICEPAY
P033574	V0015023 VENTURA COUNTY BEHAVORIAL HEALTH	12/20/22	FY22-23 - Q1 - ERSES BILLING	1,166.33 CHECK NVOICEPAY
P033575	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	12/20/22	FY22/23 - Q1 - STRS/PERS RETIREMENT BILLING - UPS	4,838.93 CHECK NVOICEPAY
E009345	EJHA001-1055 E.J. HARRISON & SONS, INC.	12/21/22	12/22 - WASTE DISPOSAL - UPS	1,456.80 MASTERCARD
E009346	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	12/21/22	12/22 - MOP SERVICES	114.34 MASTERCARD
P033737	VENTO01-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/21/22	12/22 - WORKERS' COMP	7,704.10 CHECK NVOICEPAY
- , ,	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATO	12/21/22	01/23 - HEALTH PREMIUM	50,615.25 ONLINE PAYMENT
2211M	V0012745 LARIN WILSON	12/22/22	12/22/22 - FINAL PAYCHECK - L.WILSON	5,529.09 MANUAL CHECK
A010146	CANO001-1055 CANON FINANCIAL SERVICES, INC.	12/29/22 12/29/22	12/22 - COPIER LEASE #001-0614659-003	1,462.96 ACH PAYMENT 4,661.60 ACH PAYMENT
A010147 A010148	V0006926 FIRST STUDENT, INC. VISI001-1055 VISION SERVICE PLAN - (CA)	12/29/22	11/14/22-11/18/22 - TRANSPORTATION - BOYS AND GIRLS CLUB 01/23 - HEALTH PREMIUM	957.53 ACH PAYMENT
P034252	SCHO012-1055 SCHOOL TECH SUPPLY	12/29/22	(1) DELL OPTIPLEX COMPUTER	637.07 CHECK NVOICEPAY
P034253	ARTT001-1055 ART TREK	12/29/22	12/22 - ART CLASSES	2,137.50 CHECK NVOICEPAY
FU37233	ALTITUT-1003 AKT TKLK	12/23/22	GRAND TOTAL	

University Charter Schools Credit Card Register 12/01/2022-12/31/2022

Object Code	Object Title	Name	Doucment Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4111	Core Curricula Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	MATHFORLOVE - MATH CURRICULUM - 3RD GRADE	12/5/2022	GENERAL	\$	190.00	GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - BOOKS	12/5/2022	GENERAL	\$	37.25	23,1,10	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	OVERDRIVE - LIBRARY COLLECTION DOWNLOAD	12/5/2022	GENERAL	\$	1,000.00	23,1,10	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - NITRILE KID GLOVES	12/5/2022	GENERAL	\$	30.63	GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CAROLINA BIOLOGICAL SUPPLY - COW EYES, FROGS - SCIENCE LAB	12/5/2022	GENERAL	\$	1,052.27	GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	FLINN SCIENTIFIC - EARTHWORMS - SCIENCE LAB	12/5/2022	GENERAL	\$	84.60	GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	DISCOUNT SCHOOL SUPPLY - SENSORY MITTENS	12/5/2022	GENERAL	\$	53.56	23,3,4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	LAKESHORE LEARNING - PUTTY	12/5/2022	GENERAL	\$	195.86	SPECIAL EDU	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TRADER JOES - PUMPKINS	12/5/2022	GENERAL	\$	31.60	PRESCHOOL-	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - COPY PAPER	12/5/2022	GENERAL	\$	60.85	CLASSROOM	
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CLARINET REEDS, GUITAR FOOT RESTS	12/5/2022	GENERAL	s	229.79	23.3.5	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - KALEIDOSCOPE, SENSORY FIDGET TOYS, TIMERS	12/5/2022	GENERAL	\$	34.03	23.3.4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	WESTERN PSYCHOLOGICAL SERVICES - PSYCHOLOGY FORMS	12/5/2022	GENERAL	\$	802.24	SPECIAL EDU	
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CARDSTOCK	12/5/2022	GENERAL	\$	22.38	CLASSROOM	
4351		CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CARDSTOCK AMAZON - STORAGE BAGS	12/5/2022	GENERAL	\$	96.51	GENERAL	UPCS
4351	Office Supplies		STD11/28/22-1908 STD11/28/22-1908	AMAZON - STORAGE BAGS AMAZON - ENVELOPES	12/5/2022	GENERAL		96.51 47.89	GENERAL	UPCS
	Office Supplies	CALIFORNIA CREDIT UNION					\$			
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - STICKY NOTES, ERASERS	12/5/2022	GENERAL	\$	33.80	GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - OFFICE STAMP	12/5/2022	GENERAL	\$	11.69	GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - POST-IT FLAGS	12/5/2022	GENERAL	\$	13.86	GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - RUBBER BANDS	12/5/2022	GENERAL	\$	6.70	GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - COPY PAPER	12/5/2022	GENERAL	\$	901.60	GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CLEANING CLOTHS	12/5/2022	GENERAL	\$	33.19	GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	WEBSTAURANT STORE - JUICE	12/5/2022	GENERAL	\$	293.38	23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	COSTCO - SNACKS	12/5/2022	GENERAL	\$	81.51	CHILD CARE I	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CRACKERS - HEALTH OFFICE	12/5/2022	GENERAL	\$	40.75	GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	FOOD SERVICE DIRECT - SNACKS	12/5/2022	GENERAL	\$	934.55	23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOPPERS - PIZZA	12/5/2022	GENERAL	\$	67.75	GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	RALPHS - CANDY	12/5/2022	GENERAL	\$	24.79	GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	ROLLING PIN DONUTS - DONUTS - COFFEE WITH DIRECTOR	12/5/2022	GENERAL	\$	108.35	23,3,7	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - FIELD PAINT	12/5/2022	GENERAL	\$	101.44	23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	THE LIBRARY STORE - BOOK LABELS	12/5/2022	GENERAL	\$	38.61	GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	COSTCO - PLATES, NAPKINS, WATER	12/5/2022	GENERAL	\$	136.45	GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - USB CABLE	12/5/2022	GENERAL	\$	65.40	23,1,9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	SWIVL - USB CABLE	12/5/2022	GENERAL	S S	32.67	23,1,9	UPCS
4399	All Other Supplies All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - SURGE PROTECTOR, CORD ORGANIZER	12/5/2022	GENERAL	\$	51.37	23,1,9	UPCS
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4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - (1) PROJECTOR	12/5/2022	GENERAL	\$	536.24	23,1,9	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	NATIONAL BUSINESS FURNITURE - (1) CHAIR STORAGE	12/5/2022	GENERAL	\$	727.98	GENERAL	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOWN AND COUNTRY - MEAL - CONFERENCE	12/5/2022	GENERAL	\$	65.33	23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOWN AND COUNTRY - LODGING - CONFERENCE	12/5/2022	GENERAL	\$	465.08	23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION - 03/22/23-03	12/5/2022	GENERAL	\$	3,885.00	23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	PUESTO MISSION VALLEY - MEAL - CONFERENCE	12/5/2022	GENERAL	\$	60.74	23,2,4	UPCS
5311	Dues & Memberships	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CHARTER SCHOOLS DEVELOPMENT CENTER - 10/31/22-06/30/23 - CSD	12/5/2022	GENERAL	\$	1,378.11	GENERAL	UPCS
5842	Special Education Services	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TEXTHELP INC - ASSISTIVE TECHNOLOGY SERVICES	12/5/2022	GENERAL	\$	150.00	GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD11/28/22-1908	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	12/5/2022	GENERAL	\$	237.00	GENERAL	UPCS
9332	Prepaid Expenses	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CHARTER SCHOOLS DEVELOPMENT CENTER - 07/01/23-10/30/23 - CSD	12/5/2022	GENERAL	\$	691.89	GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	PRESTO PASTA - MEALS - PARENT ED NIGHT	12/6/2022	GENERAL	\$	386.10	23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	TOPPERS - PIZZA - STAFF	12/6/2022	GENERAL	\$	176.78	23,2,4	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	SAM'S CLUB - MEALS - PARENT ED NIGHT	12/6/2022	GENERAL	\$	49.56	23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	NOAH'S BAGELS - COFFEE	12/6/2022	GENERAL	\$	65.97	23,3,7	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD11/28/22-2334	EFAX - EFAX USAGE	12/6/2022	GENERAL	\$	39.17	GENERAL	UPCS
5931	Postage & Shipping	CALIFORNIA CREDIT UNION	STD11/28/22-2334	SAM'S CLUB - POSTAGE	12/6/2022	GENERAL	\$	478.00	GENERAL	UPCS
4211	Books & Other Reference Materials		STD11/28/22-7507	CORWIN - REFERENCE BOOKS	12/6/2022	GENERAL	\$	116.06	GENERAL	UPCS
4211	Books & Other Reference Materials		STD11/28/22-7507	AMAZON - EY WRITING PD MATERIALS	12/6/2022	GENERAL	\$	84.53	GENERAL	UPCS
4211					12/6/2022		\$			UPCS
	Books & Other Reference Materials		STD11/28/22-7507	BROOKES PUBLISHING - EY WRITING PD MATERIALS		GENERAL		102.79	23,2,4	
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-7507	TPT - SPANISH WRITING WORKSHOP CURRICULUM 1ST GRADE	12/6/2022	GENERAL	\$	49.85	GENERAL	UPCS
					TOTAL:	TOTAL .	¢ 16	.693.50		

TOTAL: \$ 16,693.50

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Actuals as of 12/31/2022

State Schedule PY P-2 CY P-1 CY P-1 CY P-1 CY P-1 District Schedule: PY P-2 CY P-1 CY P-1 CY P-1 CY P-1 CY P-1 2022-23 2022-23 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** % Better / Jul-22 Jan-23 Feb-23 Mar-23 Better / (Worse) Budget Trend Aug-22 Sep-22 Oct-22 Nov-22 Dec-22 Apr-23 May-23 Jun-23 Accrual Jul-22 - Jun-23 (Worse) 4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag 0% 5% 5% 9% 9% 9% 9% 9% 20% 20% 20% 20% 20% 1 - District Apportionment Schedule, Paid on Time 6% 12% 8% 8% 8% 1/3 1/6 1/6 1/6 1/6 # of School Days in Month 180 10 18 19 22 11 21 13 Enrollment 710 (16) -2% Unduplicated Pupil Percentage 469 469 (0) 0% ADA 674.50 651.10 651.10 (23) ADA Rate 95% 949 Income 8011-8098 · Local Control Funding Formula Sources 8011 Local Control Funding Formula 2,789,488 3.053.401 276,450 248.806 248.806 248.806 991.772 267.631 148.927 148.927 148.927 148,927 175.423 3.053.401 263.913 9% 1,616,316 1,408,156 395,908 342,847 8012 Education Protection Account 308,197 361,203 1,408,156 (208,161) -13% 8019 Local Control Funding Formula - Prior Year 2,580,070 2,490,562 441,720 196,320 207,371 207,371 2,490,562 8096 In Lieu of Property Taxes 196,320 196.320 194.043 414,742 207.371 207.371 21.612 (89,509) -3% 8098 In Lieu of Property Taxes, Prior Year 6,985,875 6,952,118 558,239 6,952,118 (33,757) Total 8011-8098 · Local Control Funding Formula Sources 718,170 841.034 445,126 445.126 1.528.662 682.373 356.298 356.298 356,298 0% 664.495 8100-8299 · Federal Revenue 128,592 19,576 8181 Special Education - Federal (IDEA) 133,214 10,019 39,153 19,576 19,576 19,576 1,116 128,592 (4,622)-3% 8221 Child Nutrition - Federal 8223 CACFP Supper 8291 Title I 138,675 126,812 31,703 31,703 63,406 126,812 (11,863) -9% 8292 Title II 20,271 18,612 4,653 4,653 9,306 18,612 (1,659) -8% 8294 Title III 12,012 13,136 4,592 2,016 3,284 3.284 13,136 1,124 (40) 9% 8295 Title IV, SSAE 11,292 10,614 2,654 2,654 5,307 10,614 (678) -6% 8296 Title IV. PCSGP 8297 Facilities Incentive Grant 436,766 634,172 122,895 41,401 317 475,629 (6,071) 634,172 197.406 8299 All Other Federal Revenue 45% Total 8100-8299 · Other Federal Income 752,230 931,938 122,895 45,993 317 52,312 19,576 537,499 19,576 19,576 73,024 931,938 179,708 2,016 39,153 8300-8599 · Other State Revenue 8520 Child Nutrition - State 8550 Mandate Block Grant 10,913 11,667 11,667 11,667 754 7% 109,944 111,036 27,759 27,759 55,518 111,036 1,092 1% 8561 State Lottery - Non Prop 20 8562 State Lottery - Prop 20 43,843 43,761 43,761 43,761 (81) 0% 154,797 8560 Lottery Revenue 153,786 27,759 27,759 154.797 99,279 1,011 1% 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 163,000 248,172 69,426 220,088 47,077 47,077 22,335 22,335 49,634 49,634 49,634 49,634 (378,705) 248,172 85,172 52% 199,024 120,949 463,399 12,890 (143,698) 12,650 402,979 30,237 (657,508) (78,075) 8599 State Revenue - Other -39% Total 8300-8599 · Other State Income 526,723 535,584 463,399 82,316 76,390 59,727 461,723 50,094 22,335 49,634 107,630 49,634 49,634 (936,934) 535,584 8,861 2% 8600-8799 · Other Local Revenue 8631 Sale of Equipment & Supplies 8634 Food Service Sales 8650 Leases & Rentals 8660 Interest & Dividend Income 2,500 2,166 160 164 537 172 641 230 261 (334) -13% 8662 Net Increase (Decrease) in Fair Value of Investments 8681 Intra-Agency Fee Income 14,674 234,994 234,994 8,400 14,674 14,674 14,674 14,674 234,994 8682 Childcare & Enrichment Program Fees 38.004 28,178 20,099 31,679 20,590 14,674 (0) 8689 All Other Fees & Contracts 8692 Grants 8694 In Kind Donations 8695 Contributions & Events 23.652 23,652 26 12 1.681 2.125 2.097 2.771 8.552 6.387 23,652 8696 Other Fundraising 38,760 38,760 1,487 960 471 5,974 5,974 5,974 5,974 5,974 5,974

4411 Non Capitalized Equipment

State Schedule

37,000

Actuals as of 12/31/2022

PY P-2

PY P-2

PY P-2

PY P-2

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CY P-1

CY P-1

CY P-1

CY P-1

PY P-2

PY P-2

PY P-2

310

2.872

2.898

923

1.901

4 683

4 683

4 683

4 683

4 683

4.683

District Schedule PY P-2 CY P-1 CY P-1 CY P-1 CY P-1 CY P-1 2022-23 2022-23 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** % Better / Budget Trend Jul-22 Aug-22 Sep-22 Oct-22 Nov-22 Dec-22 Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Accrual Jul-22 - Jun-23 Better / (Worse) (Worse) 8697 E-Rate 8698 SELPA Grants 14.658 750 11.980 14.663 115% 8699 All Other Local Revenue 12.730 27.393 27.393 8792 Transfers of Apportionments - Special Education 435,053 419,960 102.019 45,342 45,342 45,342 32,720 48,517 24,258 24,258 24,258 24,258 3,644 (15,093) -3% 747,689 132,238 44,906 Total 8600-8799 · Other Income-Local 746,924 8.560 52.852 65.614 78.622 69.064 55.492 71.262 47.677 53,459 63.273 3.906 746.924 (764) 0% **Prior Year Adjustments** 8999 Other Prior Year Adjustment 25 796 48 25 748 25,796 100% **Total Prior Year Adjustments** 25,796 48 25,748 100% 25,796 TOTAL INCOME 9,012,516 9,192,361 594,854 52,900 978,717 1,009,103 583,475 977,929 1,686,561 815,123 470,415 1,357,301 478,967 488,782 (301,766) 9,192,361 179,845 2% Expense 1000 · Certificated Salaries 3.231.419 1110 Teachers' Salaries 3.228.268 3.231.419 163.471 327.502 326.701 319,695 314.326 323.142 323.142 323.142 323.142 323.142 164.014 (3.151) 0% 1120 Teachers' Hourly 186,282 183,995 31,758 4,055 14,372 14,492 13,667 16,172 14,913 14,913 14,913 14,913 14,913 14,913 183,995 2,287 1% 1170 Teachers' Salaries - Substitute 51.61 99,740 1.295 10.128 12.135 10.760 18.285 8.570 8.570 8.570 8.570 8 570 4 287 99,740 (48.125) -93% 1175 Teachers' Salaries - Stipend/Extra Duty 94,759 73,505 2,750 1,984 26,648 4,343 3,808 3,794 5,030 5,030 5,030 5,030 5,030 5,030 73,505 21,254 1211 Certificated Pupil Support - Librarians 96,020 4,801 9,602 9,602 9,602 8,404 8,404 8,404 8,404 1213 Certificated Pupil Support - Guidance & Counseling 96.020 11.988 8,404 8.404 96.020 1215 Certificated Pupil Support - Psychologist 80,882 80,882 4,092 9,370 538 8,284 9,766 9,766 9,766 9,766 9,766 9,766 80,882 0 0% 80,136 80,136 4.012 8,023 8,023 8,023 7,721 8.014 8.014 8.014 8.014 8.014 4.265 80.136 1299 Certificated Pupil Support - Other 1300 Certificated Supervisors' & Administrators' Salaries 411,725 411,725 34,310 34,310 34,310 34,310 34,310 34,310 34,310 34,310 34,310 34,310 34,310 34,310 411,725 1900 Other Certificated Salaries Total 1000 · Certificated Salaries 4,229,687 4,257,422 68,818 218,021 439,955 411,993 400,404 412,495 412,149 412,149 412,149 412,149 244,989 4,257,422 (27,735)-1% 2000 · Classified Salaries 2111 Instructional Aide & Other Salaries 298,269 276,106 4,900 12,196 35,332 28,109 23,827 31,119 23,437 23,437 23,437 23,437 23,437 23,437 276,106 22,163 2121 After School Staff Salaries 2131 Classified Teacher Salaries 2200 Classified Support Salaries 146,883 143,708 5,284 12,155 13,958 13,240 13,686 13,279 12,018 12,018 12,018 12,018 12,018 12,018 143,708 3,175 2% 2300 Classified Supervisors' & Administrators' Salaries 2400 Classified Office Staff Salaries 303,854 308,123 24,535 22,049 27,192 26,314 25,572 26,164 26,049 26,049 26,049 26,049 26,049 26,049 308,123 (4,268)-1% 173.178 6.212 21.243 18.983 18.983 2900 Other Classified Salaries 205.441 4.060 21.153 20.310 18.562 18.983 18.983 18.983 18.983 (32.263)Total 2000 · Classified Salaries 922,185 933,377 38,779 52,612 97,635 87,974 81,647 91,805 80,488 80,488 80,488 80,488 80,488 80,488 (11,193) -1% 3000 · Employee Renefits 3111 STRS - State Teachers Retirement System 807,870 813,168 12,672 39,470 80,520 76,369 59,922 79,026 78,721 78,720 78,720 78,720 78,720 71,587 813,168 (5,297) -1% 3212 PERS - Public Employee Retirement System 233,958 236,798 8,162 15,014 25,498 22,400 20,828 23,196 20,420 20,420 20,420 20,420 20,420 19,601 236,798 (2,840)-1% 3213 PARS - Public Agency Retirement System 3311 OASDI - Social Security 57,175 57,869 2,558 3,857 7,058 6,045 5,540 6,278 4,990 4,990 4,990 4,990 4,990 1,582 57.869 (694)-1% 3331 MFD - Medicare 74.702 75.267 1.560 3.834 7.605 7.059 6.799 7.106 7.143 7.143 7.143 7.143 7.143 5.587 75.267 (564) -1% 3401 H&W - Health & Welfare 618,192 618,192 59,045 105,707 53,215 43,769 46,336 46,476 43,941 43,941 43,941 43,941 43,941 43,941 618,192 3501 SUI - State Unemployment Insurance 33 882 37 503 261 302 794 435 322 366 15 117 4 396 3 201 1 702 1 574 9.033 37 503 (3.622) -11% 3601 Workers' Compensation Insurance 76,864 78,900 1,635 4,114 8,171 7,600 7,327 7,704 7,704 7,704 7,704 7,704 11,532 78,900 (2,036) -3% 3751 OPER Active Employees 3901 Other Retirement Benefits 898 898 (898) 100% 3902 Other Benefits 1,398 504 536 (1,398)100% Total 3000 · Employee Benefits 1,902,644 1,919,993 85,982 173,701 182,950 163,766 147,163 170,153 178,036 167,314 166,120 164,620 156,789 163,400 1,919,993 (17,349) -1% 4000 · Supplies 16.737 16.738 1.093 1.093 1.093 16.738 4111 Core Curricula Materials 9,989 190 1.093 1.093 1.093 (1) 0% 4211 Books & Other Reference Materials 28,500 28,500 1,694 6,557 663 484 3,255 2,641 2,641 2,641 2,641 2,641 2,641 28,500 180 173 89 774 2.752 180.173 4311 Student Materials 152.190 57.546 17.199 5.621 2 690 765 765 765 765 765 765 (27,983)-18% 4351 Office Supplies 27,734 27,734 1,220 3,192 2,519 1,460 1,112 3,053 3,053 3,053 3,053 3,053 3,053 27,734 23 297 4371 Custodial Supplies 23 297 23,297 3.050 1.526 4.148 2.048 866 1.963 1.616 1.616 1.616 1.616 1 616 1.616 4391 Food (Non Nutrition Program) 48,593 48,593 447 9,676 7,152 3,444 2,229 4,274 4,274 4,274 4,274 4,274 4.274 48,593 4392 Uniforms 928 572 355 928 (928) 100% 4393 PF & Sports Equipment 10.000 10.000 489 1.177 1.029 372 101 1.138 1,138 1.138 1.138 1.138 1.138 10.000 4395 Before & After School Program Supplies 28.160 28.160 357 1.343 1.009 4.021 4.021 4.021 4.021 4.021 4.021 4399 All Other Supplies 86 916 325 28.160 4390 Other Supplies 86,753 87,681 1,292 12,768 9,098 5,180 2,655 9,433 9,433 9,433 9,433 9,433 9,433 87,681 (928) -1% 37.000 37.000

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State Schedule

Actuals as of 12/31/2022

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PY P-2

District Schedule PY P-2 CY P-1 CY P-1 CY P-1 CY P-1 CY P-1 2022-23 2022-23 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** % Better / Jul-22 Budget Trend Aug-22 Sep-22 Oct-22 Nov-22 Dec-22 Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Accrual Jul-22 - Jun-23 Better / (Worse) (Worse) 4711 Nutrition Program Food & Supplies 4713 CACFP Supper Food & Supplies Total 4000 · Supplies 372.212 401.124 102.814 63.587 46.736 22.847 11.666 13.766 23.285 23.285 23.285 23.285 23.285 23.285 401.124 (28.912) -8% 5000 · Operating Services 5211 Travel & Conferences 58.271 58 27 4.177 8.736 677 4 476 6.701 6 701 6.701 6 701 6 701 6 701 58 271 5311 Dues & Memberships 25,000 68,000 3,775 8.699 249 605 20,368 5,717 5.717 5.717 5.717 5.717 5.717 68,000 (43,000) -172% 5451 General Insurance 51,516 60,131 30,066 30,066 60,131 (8,615) -17% 112,490 112,490 (5,461) 9,008 1,457 30,152 1,457 1,457 12,403 12,403 12,403 12,403 112,490 5511 Utilities 12.403 12.403 5521 Security Services 5,000 5,000 833 833 833 833 833 833 5,000 1,593 1.593 216 223 115 1,593 5531 Housekeeping Services 229 114 116 116 116 116 116 116 5599 Other Facility Operations & Utilities 826 826 655 28 28 28 28 28 5611 School Rent - Private Facility 5613 School Rent - Prop 39 51,120 51,120 8,520 8,520 8,520 8,520 8,520 8,520 51,120 5619 Other Facility Rentals 60.900 60 900 5.722 4.904 5.188 4.904 4.904 4.904 5.062 5.062 5.062 5.062 5.062 5.062 60.900 27,032 27,032 2,691 3,605 1,083 1,083 4,190 2,153 2,153 2,153 2,153 2,153 27,032 5621 Equipment Lease 1.463 2.153 5631 Vendor Repairs 5,000 5,000 1,612 565 565 565 565 565 565 5,000 115,600 115,600 115.600 2,737 1.865 5812 Field Trips & Pupil Transportation 7.885 17,499 8,835 9,395 11,231 11,231 11,231 11.231 11,231 11.231 5821 Legal 43,000 43,000 6,800 879 835 5,748 5,748 5,748 5,748 5,748 5,748 43,000 9.070 1,100 9.070 5823 Audit 9.070 4,095 646 646 646 646 646 646 5831 Advertisement & Recruitment 5,500 5,500 3,017 683 300 300 300 300 300 300 5,500 5841 Contracted Substitute Teachers 5842 Special Education Services 42,000 42,000 (657) 2,264 8,010 150 5,372 5,372 5,372 5,372 5,372 5,372 42,000 5843 Non Public School 150,000 150,000 25,000 25,000 25,000 25,000 25,000 25,000 150,000 48,000 48,000 4,273 1,663 2,138 48,000 5844 After School Services 5.818 5.685 5.685 5.685 5.685 5.685 5.685 5849 Other Student Instructional Services 29,000 29,000 9,000 3,333 3,333 3,333 3,333 3,333 3,333 29,000 50,000 50.000 12,251 40 13,223 6.063 2.988 2.988 2.988 50.000 5852 PD Consultants & Tuition 493 2.988 2.988 2.988 5854 Nursing & Medical (Non-IEP) 15,000 15,000 2,500 2,500 2,500 2,500 2,500 2,500 15,000 5859 All Other Consultants & Services 260.930 265.930 13.494 14.361 12.767 12.880 14,083 38,992 26,559 26.559 26.559 26.559 26.559 26.559 265,930 (5,000) -2% 5861 Non Instructional Software 41,471 41,471 19,829 3,148 299 3,033 3,033 3,033 3,033 3,033 3,033 41,471 5865 Fundraising Cost 5871 District Oversight Fees 209,576 208,564 208,564 208,564 1,013 0% 5872 Special Education Fees (SELPA) 5881 Intra-Agency Fees 5895 Bad Debt Expense 5898 Uncategorized Expense 5899 All Other Expenses 18,934 18,934 855 563 1,681 1,549 908 1,130 2,041 2,041 2,041 2,041 2,041 2,041 18,934 5911 Office Phone 3,054 3.054 118 122 116 135 130 132 383 383 383 383 383 383 3.054 5913 Mobile Phone 5921 Internet 1 000 1 000 167 167 167 167 167 167 1 000 5923 Website Hosting 1,845 4,362 2,517 307 307 307 307 307 307 4,362 (2,517) -136% 5931 Postage & Shipping 2,575 2,575 51 32 259 55 561 269 269 269 269 269 269 2,575 5999 Other Communications **Total 5000 · Operating Services** 1,445,303 1,503,423 75,190 76,455 54,701 90,437 77,351 94,754 137,662 137,662 137,662 137,662 137,662 346,226 1,503,423 (58,120) -4% 6000 · Capital Outlay 6901 Depreciation Expense 121,697 131,095 10,357 10,501 10,501 10,542 10,704 10,704 10,846 10,846 10,846 11,471 11,453 12,324 131,095 (9,399) -8% 6903 Amortization Expense 6999 Capital Outlay Total 6000 · Capital Outlay 121,697 131,095 10,357 10,501 10,501 10,542 10,704 10,704 10,846 10,846 10,846 11,471 11,453 12,324 131,095 (9,399) -8% 7000 · Other Outgo 7438 Interest Expense Total 7000 · Other Outgo TOTAL EXPENSE 8,993,728 9,146,435 381,939 594,878 832,479 787,560 728,936 793,676 842,465 831,743 830,549 829,674 821,825 870,711 9,146,435 (152,707) -2% **NET INCOME** 18,789 45,927 212,914.78 (541,978.27) 146,238.52 221,543.60 (145,461.35) 184,253.53 844,096 (16,620) (360,134) 527,627 (342,858) (381,929) (301,766) 27,138 Operating Income 140,485 177,022 140,485 177,022 EBITDA

Cash Flow from Investing Activities Capital Expenditures

Cash Flow from Financing Activities Ending Cash Balance

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State Schedule:

(173,500)

3,162,571

(195,259)

2,344,053

Actuals as of 12/31/2022 PY P-2

(2,440)

3,225,955

PY P-2

PY P-2

(13,361)

3,059,658

(19,752)

3,126,663

2,645,891

PY P-2

PY P-2 PY P-2 PY P-2 PY P-2 PY P-2 PY P-2 PY P-2 CY P-1 CY P-1 CY P-1 CY P-1 CY P-1 District Schedule: 2022-23 2022-23 ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FORECAST **Budget Variance** Better / (Worse) % Better / Trend Jul-22 Aug-22 Sep-22 Oct-22 Nov-22 Dec-22 Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-22 - Jun-23 Budget Accrual **Beginning Cash Balance** 3,170,202 2,572,260 2,572,260 3,059,658 2,645,891 3,126,663 3,225,955 3,074,924 3,267,348 4,122,289 4,116,515 3,767,227 4,156,324 3,824,919 3,646,375 2,572,260 (597,942) **Cash Flow from Operating Activities** Net Income 18,789 45,927 212,915 (541,978) 146,239 221,544 (145,461) 184,254 844,096 (16,620) (360,134) 527,627 (342,858) (381,929) (301,766) 45,927 27,138 Change in Accounts Receivable Prior Year Accounts Receivable 997,042 802,634 253,627 226,140 19,422 311 1,302,134 305,092 Current Year Accounts Receivable (877,709) (740,558) (740,558) (740,558) 137,151 Change in Due from (600) 600 188 188 Change in Accounts Payable (21,563) 53,673 (32,662) (157,757) (40,277) 5,717 (8,227) 1,877 285,002 53,673 75,237 1,042,323 3,862 899,616 (51,060) (30,549) 899,616 Change in Due to (30,549) (30,549)895,755 Change in Accrued Vacation Change in Payroll Liabilities 138.861 (1,587) 17.069 189,785 (124,944) 31,897 26.642 138.861 138.861 Change in Prepaid Expenditures (76,247) (62,481) 8,186 25,123 (1,156) (692) (93,942) (62,481 13,766 Change in Deposits Change in Deferred Revenue (499,082) (499,082) (499,082) (499,082) Change in Other Long Term Assets Change in Other Long Term Liabilities Depreciation Expense 121,697 131,095 10,357 10,501 10,501 10,542 10,704 10,704 10,846 10,846 10,846 11,471 11,453 12,324 131,095 9,399

(9,706)

3,267,348

4,122,289

4,116,515

3,767,227

3,074,924

PY P-2

PY P-2

PY P-2

PY P-2

CY P-1

CY P-1

(150,000)

4,156,324

3,824,919

3,646,375

3,646,375

CY P-1

CY P-1

(195,259)

3,646,375

(21,759)

483,804