UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (February 2023)

1 Key Performance Indicators

ADA vs. Budget	●	Cash on Hand	●
Net Income / (Loss)	●	Year-End Cash	●

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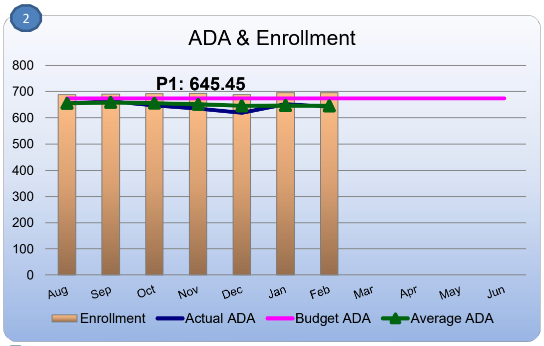

KEY POINTS

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 received a one-time enrollment "hold harmless" payment of approximately $343K because its enrollment and ADA last school year were under pre-pandemic levels. *This revenue has been added to the Forecast as of February 2023.*
- The Arts and Music Block Grant, the Learning Recovery Block grant 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 02/24/23 (Month 7) has UPCS enrollment down by 14 students. ADA percentage is forecasted 1.9% lower than budget at 93.1%. Average ADA is down by 27.61.

Overall, net income is projected to be $295K, $277K higher than budget.

Cash projections remains strong through year end.

3 Average Daily Attendance Analysis

Category	Actual through Month 7	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	696	696	710	(14)	696	686
ADA %	93.0%	93.1%	95.0%	-1.9%	93.8%	93.0%
Average ADA	646.07	646.89	674.50	(27.61)	651.14	634.10

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	46.3%	47.8%	1.4%	49.2%
3-Year Average %	48.7%	49.2%	0.5%	51.4%
District UPP C. Grant Cap	69.2%	68.3%	-1.0%	69.2%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 02/28/23	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	6,914,283	6,985,875	(71,592)	6,953,291	(39,008)	3,735,616	4,717,071	(981,455)	6,198,067	6,235,676
Federal Revenue	931,107	752,230	178,877	931,946	(839)	211,584	138,391	73,193	635,938	672,419
State Revenue	926,107	526,723	399,384	534,635	391,472	1,512,588	257,414	1,255,174	686,945	369,901
Other Local Revenue	710,226	685,277	24,950	713,001	(2,775)	567,456	450,686	116,770	745,536	90,202
Grants/Fundraising	62,412	62,412	0	62,412	0	6,223	31,462	(25,239)	44,830	14,959
TOTAL REVENUE	9,544,135	9,012,516	531,619	9,195,286	348,849	6,033,468	5,595,024	438,444	8,311,316	7,383,157
Total per ADA	14,754	13,362	1,392	14,215	539				13,107	10,709
w/o Grants/Fundraising	14,657	13,269	1,388	14,118	539				13,037	10,688
Certificated Salaries	4,275,950	4,229,687	(46,262)	4,267,139	(8,811)	2,747,754	2,462,709	(285,044)	3,939,109	3,237,881
Classified Salaries	950,208	922,185	(28,023)	946,134	(4,074)	613,209	577,264	(35,946)	803,189	646,517
Benefits	1,934,885	1,902,644	(32,241)	1,927,558	(7,327)	1,266,124	1,184,644	(81,480)	1,546,732	1,220,558
Student Supplies	399,105	372,212	(26,894)	399,105	0	301,661	284,940	(16,720)	351,667	236,966
Operating Expenses	1,556,712	1,445,303	(111,409)	1,503,458	(53,254)	658,349	972,122	313,773	1,064,340	1,875,541
Other	131,311	121,697	(9,614)	131,095	(215)	84,757	79,919	(4,839)	103,037	69,683
TOTAL EXPENSES	9,248,171	8,993,728	(254,443)	9,174,489	(73,682)	5,671,854	5,561,597	(110,256)	7,808,074	7,287,145
Total per ADA	14,296	13,334	(962)	14,182	114				12,314	10,570
NET INCOME / (LOSS)	295,964	18,789	277,176	20,797	275,167	361,615	33,427	328,187	503,241	96,012
OPERATING INCOME	427,275	140,485	286,790	151,892	275,383	446,372	113,346	333,026	606,279	165,695
EBITDA	427,275	140,485	286,790	151,892	275,383	446,372	113,346	333,026	606,279	165,695

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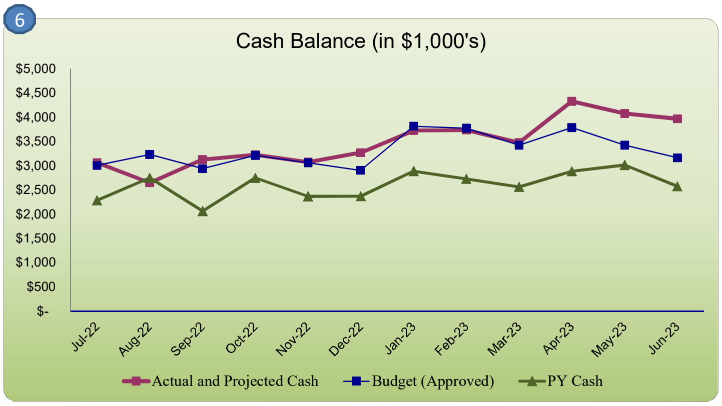

Year-End Cash Balance

Projected	Budget	Variance
3,965,128	3,162,571	802,557

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Balance Sheet	6/30/2022	1/31/2023	2/28/2023	6/30/2023 FC
Assets				
Cash, Operating	2,572,260	3,723,915	3,734,103	3,965,128
Cash, Restricted	0	0	0	0
Accounts Receivable	1,668,244	366,110	366,110	1,327,274
Due From Others	188	(0)	(0)	(0)
Other Assets	104,302	73,531	73,531	166,783
Net Fixed Assets	922,513	893,758	886,331	989,778
Total Assets	5,267,507	5,057,313	5,060,074	6,448,964
Liabilities				
A/P & Payroll	301,720	230,271	435,561	720,563
Due to Others	356,547	183,291	152,742	1,322,279
Deferred Revenue	499,082	(0)	(0)	(0)
Other Liabilities	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	1,157,349	413,562	588,303	2,042,842
Equity				
Beginning Fund Bal.	3,606,916	4,110,157	4,110,157	4,110,157
Net Income/(Loss)	503,241	533,594	361,615	295,964
Total Equity	4,110,157	4,643,751	4,471,772	4,406,121
Total Liabilities & Equity	5,267,506	5,057,313	5,060,074	6,448,963

Available Line of Credit				
Days Cash on Hand	122	150	149	159
Cash Reserve %	33.4%	41.2%	41.0%	43.5%

University Charter Schools
Check Register
2/1/2023-2/28/2023

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
A010786	V0005968 CORWIN PRESS, INC.	02/01/23	01/09/23 - AUTHOR CONSULTING - RICKY ROBERTSON	8,500.00	ACH PAYMENT
A010787	WAXI001-1055 WAXIE SANITARY SUPPLY	02/01/23	NITRILE GLOVES	1,536.54	ACH PAYMENT
A010788	VISI001-1055 VISION SERVICE PLAN - (CA)	02/01/23	02/23 - HEALTH PREMIUM	999.01	ACH PAYMENT
A010789	CANO001-1055 CANON FINANCIAL SERVICES, INC.	02/01/23	01/23 - COPIER LEASE #001-0614659-003	1,083.25	ACH PAYMENT
E010011	EJHA001-1055 E.J. HARRISON & SONS, INC.	02/01/23	01/23 - WASTE DISPOSAL - UPS	1,456.80	MASTERCARD
E010012	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	02/01/23	02/23 - MOP SERVICES	159.54	MASTERCARD
E010013	FRON001-1055 FRONTIER	02/01/23	#805-482-4609 - TELEPHONE - 01/16/23-02/15/23	94.26	MASTERCARD
P036532	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	02/01/23	01/23 - HEALTH PREMIUM #E0054593	49.58	CHECK NVOICEPAY
P036533	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	02/01/23	FY22/23 - Q2 - STRS/PERS RETIREMENT BILLING - UPS	7,442.79	CHECK NVOICEPAY
P036534	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDIN(	02/01/23	01/23 - WORKERS' COMP	7,034.13	CHECK NVOICEPAY
P036535	V0015617 KELLY OGG	02/01/23	TEACHERSPAYTEACHERS - CLASS MATERIALS	66.88	CHECK NVOICEPAY
P036536	V0015618 KATIE VENTURA	02/01/23	SMART AND FINAL - REFRESHMENTS - INSTALLATION CEREMONY, WALMART - SUPPLIES FOR ANIMAL SHELTER DONATION, TARGET - SCIENCE LAB SUPPLIES	130.08	CHECK NVOICEPAY
P036537	PETT001-1055 CHARMON EVANS - PETTY CASH	02/01/23	REIM: MOBIL - GAS - PRESSURE WASHER, REIM: REFEREE FEES - FOOTBALL	420.00	CHECK NVOICEPAY
P036538	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	02/01/23	FY22/23 - SIS SOFTWARE / FOOD SERVICE MODULE / PARENTSQUARE HOSTING FEE	10,539.00	CHECK NVOICEPAY
STD01/28/23-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	02/03/23	CREDIT CARD ENDING 2021	12,536.82	ONLINE PAYMENT
STD01/28/23-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	02/03/23	CREDIT CARD ENDING 2334	6,915.79	ONLINE PAYMENT
109085	V0001514 MARTI ARMINGTON	02/08/23	PRESCHOOL TUITION REFUND	284.80	EXED CUT CHECK
A010950	V0006926 FIRST STUDENT, INC.	02/08/23	01/10/23-01/13/23 - TRANSPORTATION - BOYS AND GIRLS CLUB	3,729.28	ACH PAYMENT
E010170	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	02/08/23	03/23 - MOP SERVICES	159.54	MASTERCARD
E010171	ACOR001-1055 ACORN NEWSPAPERS	02/08/23	01/14/23 - ENROLLMENT ADVERTISEMENT	1,024.80	MASTERCARD
P037009	V0014926 STS EDUCATION	02/08/23	(25) LAPTOP BATTERIES	1,875.07	CHECK NVOICEPAY
109086	V0009406 CALSTRS PENSION 2	02/14/23	02/15/23 - 403B - ENGELBACH, MICHELE	250.00	EXED CUT CHECK
A011142	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	02/14/23	01/23 - MANAGEMENT CONTRACT FEE	12,416.67	ACH PAYMENT
A011143	AFLA001-1055 AFLAC	02/14/23	02/23 - HEALTH PREMIUM #F5Z84	1,579.72	ACH PAYMENT
E010325	HAYE001-1055 HAYES GRAPHICS	02/14/23	ADMIT SLIPS	241.31	MASTERCARD
P037590	TASC001-1055 TASC	02/14/23	01/01/23-12/31/23 - NON-DISCRIMINATION TESTING	722.00	CHECK NVOICEPAY
P037591	DURH001-1055 DURHAM SCHOOL SERVICES	02/14/23	02/07/23 - TRANSPORTATION - MALIBU LAGOON	729.02	CHECK NVOICEPAY
P037592	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	02/14/23	01/23 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P037593	PEGA001-1055 PEGASUS TRANSIT, INC.	02/14/23	02/07/23 - TRANSPORTATION - FIELD TRIP	625.35	CHECK NVOICEPAY
P037594	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR,	02/14/23	01/23 - LEGAL SERVICES	152.50	CHECK NVOICEPAY
P037629	V0015834 HOPSKIPDRIVE, INC.	02/14/23	01/01/23-01/31/23 - TRANSPORTATION	864.61	CHECK NVOICEPAY
109087	STOP001-1055 1ST STOP URGENT CARE & FAMILY PRACTI(	02/16/23	INV# STD10/06/22FS - 09/21/21-09/27/22 - TB SCREENINGS	600.00	EXED CUT CHECK
E010492	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	02/22/23	02/23 - MOP SERVICES	159.54	MASTERCARD
STD02/22/23CCM	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRAT(	02/22/23	03/23 - HEALTH PREMIUM	54,651.73	ONLINE PAYMENT
109088	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	02/28/23	10/22-01/23 - ELECTRIC - UPS	18,732.77	EXED CUT CHECK
			GRAND TOTAL	**157,876.91**	

University Charter Schools
Credit Card Register
2/1/2023-2/28/2023

Object Code	Object Title	Name	Doucment Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - READING COMPREHENSION MATERIALS	2/3/2023	GENERAL	$ 9.43		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	VENTRIS LEARNING - TEACHER MANUALS	2/3/2023	GENERAL	$ 160.00		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2334	FEDEX - BOOKS	2/3/2023	GENERAL	$ 53.20		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - STORAGE BINS	2/3/2023	GENERAL	$ 144.75		CHILD CARE PROGRAM	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	RIVERSIDE INSIGHTS - SPED TESTING MATERIALS	2/3/2023	GENERAL	$ 609.95		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - STICKY NOTES	2/3/2023	GENERAL	$ 15.87		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - SUGAR CUBES	2/3/2023	GENERAL	$ 17.99		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	MUSICANEO.COM - MUSIC SHEETS	2/3/2023	GENERAL	$ 136.35		23,3,10	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2334	ACADEMIC THERAPY PUBLICTIONS - SPED TESTING MATERIALS	2/3/2023	GENERAL	$ 171.06		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2334	TEACHERSPAYTEACHERS - ESL CURRICIULUM	2/3/2023	GENERAL	$ 24.57		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - TIMER	2/3/2023	GENERAL	$ 40.69		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - COPY PAPER	2/3/2023	GENERAL	$ 36.44		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - COPY PAPER	2/3/2023	GENERAL	$ 465.92		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	TEACHERSPAYTEACHERS - VISUAL SCHEDULE, DAILY ROUTINE CARDS	2/3/2023	GENERAL	$ 12.31		23,1,1	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	ARK THERAPEUTIC - PENCIL TOPPERS	2/3/2023	GENERAL	$ 47.84		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - CARDSTOCK	2/3/2023	GENERAL	$ 24.54		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2334	PRO-ED - SPED TESTING MATERIALS	2/3/2023	GENERAL	$ 92.63		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - PAPER PLATES	2/3/2023	GENERAL	$ 9.64		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - STORAGE CONTAINER	2/3/2023	GENERAL	$ 28.87		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - PLANNER	2/3/2023	GENERAL	$ 16.08		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - CARDSTOCK	2/3/2023	GENERAL	$ 333.76		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - STICKY NOTES	2/3/2023	GENERAL	$ 93.44		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - COPY PAPER	2/3/2023	GENERAL	$ 17.72		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - STORAGE CONTAINERS, STICKY NOTES	2/3/2023	GENERAL	$ 18.16		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - KEY RINGS	2/3/2023	GENERAL	$ 12.84		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - COPY PAPER	2/3/2023	GENERAL	$ 483.61		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - INK CARTRIDGES, HDMI CABLE, IRON KIT	2/3/2023	GENERAL	$ 64.73		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - PRINTER WASTE KIT	2/3/2023	GENERAL	$ 105.11		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - BINDING COMBS	2/3/2023	GENERAL	$ 18.24		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - CASH BOX	2/3/2023	GENERAL	$ 25.74		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - BINDER FLAGS, POST-IT FLAGS	2/3/2023	GENERAL	$ 24.18		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - BROOMS, DUSTPANS	2/3/2023	GENERAL	$ 111.63		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - SWIFFER MOPS	2/3/2023	GENERAL	$ 21.42		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	INSTACART - COSTCO - SNACKS - STAFF	2/3/2023	GENERAL	$ 240.19		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2334	SAM'S CLUB - MEALS - STAFF MEETING	2/3/2023	GENERAL	$ 29.32		23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	WEBSTAURANT STORE - SNACKS - AFTER SCHOOL	2/3/2023	GENERAL	$ 793.94		23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	INSTACART - SNACKS - CHILDCARE	2/3/2023	GENERAL	$ 89.57		CHILD CARE PROGRAM	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	WEBSTAURANT STORE - SNACKS - AFTER SCHOOL	2/3/2023	GENERAL	$ 780.81		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	FOOD SERVICE DIRECT - SNACKS - AFTER SCHOOL	2/3/2023	GENERAL	$ 697.29		23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	INSTACART - SNACKS - PRESCHOOL	2/3/2023	GENERAL	$ 36.41		PRESCHOOL-PRESCH	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2334	SMART & FINAL - MEALS - STAFF MEETING	2/3/2023	GENERAL	$ 34.83		23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	NOAH'S BAGELS - COFFEE - SCHOOL TOUR	2/3/2023	GENERAL	$ 67.77		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2021	ROLLING PIN DONUTS - DONUTS - SCHOOL TOUR	2/3/2023	GENERAL	$ 143.00		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2334	PRESTO PASTA - MEALS - STAFF MEETING	2/3/2023	GENERAL	$ 289.58		23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD01/28/23-2334	DJ'S CALIFORNIA CATERING - MEALS - STAFF MEETING	2/3/2023	GENERAL	$ 2,349.17		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - GROCERY BAGS	2/3/2023	GENERAL	$ 34.30		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - HDMI CABLE	2/3/2023	GENERAL	$ 9.53		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - PRINTER CABLE	2/3/2023	GENERAL	$ 17.72		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - HDMI CABLE, USB CABLES	2/3/2023	GENERAL	$ 85.63		23,1,9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - TOASTER	2/3/2023	GENERAL	$ 56.25		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - VIOLIN TUNER	2/3/2023	GENERAL	$ 107.20		23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - VOLT TESTER	2/3/2023	GENERAL	$ 12.72		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - FLUX KIT	2/3/2023	GENERAL	$ 8.31		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - THERMOMETER COVERS	2/3/2023	GENERAL	$ 16.09		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	WOODWIND & BRASSWIND - TUBA HARNESSES	2/3/2023	GENERAL	$ 145.84		23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - USB CABLE	2/3/2023	GENERAL	$ 14.15		23,1,9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	AMAZON - BOOM STANDS	2/3/2023	GENERAL	$ 151.22		23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - COTTON BALLS	2/3/2023	GENERAL	$ 25.72		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2334	PAYPAL - MARIACHI CLOTHING COMPANY - GUITAR STRAPS	2/3/2023	GENERAL	$ 117.12		23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - SCISSORS	2/3/2023	GENERAL	$ 21.87		GENERAL	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD01/28/23-2021	AMAZON - (1) COFFEE MAKER	2/3/2023	GENERAL	$ 246.66		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD01/28/23-2021	PEGASUS TRANSIT - 02/22/23 - TRANSPORTATION - CATALINA ISLAN	2/3/2023	GENERAL	$ 1,476.90		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD01/28/23-2021	PEGASUS TRANSIT - 03/13/23 - TRANSPORTATION - MOXI MUSEUM	2/3/2023	GENERAL	$ 643.92		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD01/28/23-2021	PEGASUS TRANSIT - 03/08/23 - TRANSPORTATION - CSUCI	2/3/2023	GENERAL	$ 738.45		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD01/28/23-2021	PEGASUS TRANSIT - 02/20/23 - TRANSPORTATION - CATALINA ISLAN	2/3/2023	GENERAL	$ 1,476.90		GENERAL	UPCS

University Charter Schools
Credit Card Register
2/1/2023-2/28/2023

Object Code	Object Title	Name	Doucment Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD01/28/23-2021	PEGASUS TRANSIT - 02/07/23 - TRANSPORTATION - MALIBU BEACH F	2/3/2023	GENERAL	$ 643.92		GENERAL	UPCS
5831	Advertisement & Recruitment	CALIFORNIA CREDIT UNION	STD01/28/23-2021	FACEBOOK - OUTREACH - ENROLLMENT ADVERTISEMENT	2/3/2023	GENERAL	$ 425.00		GENERAL	UPCS
5861	Non Instructional Software	CALIFORNIA CREDIT UNION	STD01/28/23-2021	SURVEY MONKEY - 01/23/223-01/22/24 - ANNUAL SUBSCRIPTION	2/3/2023	GENERAL	$ 468.00		GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD01/28/23-2021	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	2/3/2023	GENERAL	$ 79.00		GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD01/28/23-2334	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	2/3/2023	GENERAL	$ 79.00		GENERAL	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD01/28/23-2334	EFAX - EFAX USAGE	2/3/2023	GENERAL	$ 33.99		GENERAL	UPCS
9446	Furniture	CALIFORNIA CREDIT UNION	STD01/28/23-2334	WORTHINGTON DIRECT - UNDERSTAGE CADDY	2/3/2023	GENERAL	$ 3,316.61		GENERAL	UPCS
					TOTAL:	**TOTAL:**	**$ 19,452.61**			

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

Actuals as of 2/28/2023

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	ACTUAL Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
		# of months remaining in FY	12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			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				
District Schedule:			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				
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%	8%	8%	1/3	1/6	1/6	1/6	1/6	0			
# of School Days in Month	180		0	10	21	16	16	13	18	19	22	11	21	13		180		
Enrollment	710	696														696	(14)	-2%
Unduplicated Pupil Percentage	46%	48%														47.76%	0	3%
ADA	674.50	646.89														646.89	(28)	
ADA Rate	95%	93%														93%		
Income																		
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	2,789,488	2,377,796	-	-	276,450	248,806	248,806	248,806	248,806	248,806	255,693	255,693	255,693	255,693	(165,456)	2,377,796	(411,692)	-15%
8012 Education Protection Account	1,616,316	1,856,551	-	-	-	395,908	-	-	395,908	-	-	597,519	-	-	467,216	1,856,551	240,234	15%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-						-	-	
8096 In Lieu of Property Taxes	2,580,070	2,679,936	-	-	441,720	196,320	196,320	196,320	196,320	196,320	241,169	241,169	241,169	241,169	291,941	2,679,936	99,865	4%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-						-	-	
Total 8011-8098 · Local Control Funding Formul	**6,985,875**	**6,914,283**	**-**	**-**	**718,170**	**841,034**	**445,126**	**445,126**	**841,034**	**445,126**	**496,862**	**1,094,381**	**496,862**	**496,862**	**593,701**	**6,914,283**	(71,592)	-1%
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	133,214	127,761	-	-	-	-	-	-	-	-	21,246	21,246	21,246	21,246	42,775	127,761	(5,453)	-4%
8221 Child Nutrition - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	138,675	126,812	-	-	-	-	-	-	30,989	-	-	31,703	-	-	64,120	126,812	(11,863)	-9%
8292 Title II	20,271	18,612	-	-	-	-	-	-	-	4,666	-	4,653	-	-	9,293	18,612	(1,659)	-8%
8294 Title III	12,012	13,136	-	-	4,592	-	-	2,016	2,054	-	-	3,284	-	-	1,190	13,136	1,124	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	436,766	634,172	122,895	-	41,401	317	-	-	-	-	-	475,629	-	-	(6,071)	634,172	197,406	45%
Total 8100-8299 · Other Federal Income	**752,230**	**931,107**	**122,895**	**-**	**45,993**	**317**	**-**	**2,016**	**33,043**	**7,320**	**21,246**	**539,169**	**21,246**	**21,246**	**116,614**	**931,107**	178,877	24%
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandate Block Grant	10,913	11,667	-	-	-	-	-	11,667	-	-	-	-	-	-	-	11,667	754	7%
8561 State Lottery - Non Prop 20	109,944	110,179	-	-	-	-	-	-	-	46,735	-	27,545	-	-	35,899	110,179	235	0%
8562 State Lottery - Prop 20	43,843	43,423	-	-	-	-	-	-	-	-	-	-	-	-	43,423	43,423	(419)	-1%
8560 Lottery Revenue	153,786	153,602	-	-	-	-	-	-	-	46,735	-	27,545	-	-	79,323	153,602	(184)	0%
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	297,057	-	-	69,426	220,088	47,077	47,077	47,077	47,077	47,152	47,152	47,152	47,152	(369,373)	297,057	134,057	82%
8599 State Revenue - Other	199,024	463,781	463,399	-	12,890	(143,698)	12,650	402,979	228,145	-	-	115,945	-	-	(628,529)	463,781	264,757	133%
Total 8300-8599 · Other State Income	**526,723**	**926,107**	**463,399**	**-**	**82,316**	**76,390**	**59,727**	**461,723**	**275,222**	**93,812**	**47,152**	**190,642**	**47,152**	**47,152**	**(918,580)**	**926,107**	399,384	76%
8600-8799 · Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-					-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-					-	-	-	
8660 Interest & Dividend Income	2,500	4,182	160	164	537	172	641	230	673	211	349	349	349	349		4,182	1,682	67%
8662 Net Increase (Decrease) in Fair Value of Investr	-	-	-	-	-	-	-	-	-	-					-	-	-	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8682 Childcare & Enrichment Program Fees	234,994	234,994	8,400	38,004	28,178	20,099	31,679	20,590	22,758	23,526	10,440	10,440	10,440	10,440	-	234,994	(0)	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

UPCS @ CSU CHANNEL ISLANDS
2022-23 Cash Flow Forecast

Actuals as of 2/28/2023

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	ACTUAL Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
# of months remaining in FY			12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			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				
District Schedule:			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				
8695 Contributions & Events	23,652	23,652	-	26	12	-	-	1,681	150	644	-	2,771	8,552	9,815	-	23,652	-	
8696 Other Fundraising	38,760	38,760	-	-	1,487	-	960	471	377	415	8,763	8,763	8,763	8,763	-	38,760	-	
8697 E-Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	12,730	27,393	-	14,658	5	-	-	750	132	747				11,101	-	27,393	14,663	115%
8792 Transfers of Apportionments - Special Educatic	435,053	417,244	-	-	102,019	45,342	45,342	45,342	45,342	45,342	22,156	22,156	22,156	22,156	(108)	417,244	(17,808)	-4%
Total 8600-8799 · Other Income-Local	**747,689**	**746,226**	**8,560**	**52,852**	**132,238**	**65,614**	**78,622**	**69,064**	**69,433**	**70,884**	**41,707**	**44,478**	**50,259**	**62,623**	**(108)**	**746,226**	(1,463)	0%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	26,413	-	48	-	25,748	-	-	-	617						**26,413**	26,413	100%
Total Prior Year Adjustments	**-**	**26,413**	**-**	**48**	**-**	**25,748**	**-**	**-**	**-**	**617**	**-**	**-**	**-**	**-**	**-**	**26,413**	26,413	100%
TOTAL INCOME	**9,012,516**	**9,544,135**	**594,854**	**52,900**	**978,717**	**1,009,103**	**583,475**	**977,929**	**1,218,732**	**617,759**	**606,967**	**1,868,669**	**615,520**	**627,883**	**(208,373)**	**9,544,135**	531,619	6%
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	3,228,268	3,186,419	-	163,471	327,502	326,701	319,695	314,326	310,998	311,649	312,901	319,695	319,695	159,785	-	3,186,419	41,849	1%
1120 Teachers' Hourly	186,282	190,290	31,758	4,055	14,372	14,492	13,667	16,172	6,248	16,289	18,309	18,309	18,309	18,309	-	190,290	(4,008)	-2%
1170 Teachers' Salaries - Substitute	51,615	182,302	-	1,295	10,128	12,135	10,760	18,285	13,375	25,753	25,753	25,753	25,753	13,315	-	182,302	(130,687)	-253%
1175 Teachers' Salaries - Stipend/Extra Duty	94,759	72,305	2,750	1,984	26,648	4,343	3,808	3,794	4,544	4,666	4,942	4,942	4,942	4,942	-	72,305	22,454	24%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1213 Certificated Pupil Support - Guidance & Counse	96,020	96,020	-	4,801	9,602	11,988	9,602	9,602	7,216	9,602	8,402	8,402	8,402	8,402	-	96,020	-	
1215 Certificated Pupil Support - Psychologist	80,882	66,888	-	4,092	9,370	-	538	8,284	8,823	8,284	6,874	6,874	6,874	6,874	-	66,888	13,994	17%
1299 Certificated Pupil Support - Other	80,136	70,001	-	4,012	8,023	8,023	8,023	7,721	-	-	7,000	7,000	7,000	13,198	-	70,001	10,135	13%
1300 Certificated Supervisors' & Administrators' Sala	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**	**4,275,950**	**68,818**	**218,021**	**439,955**	**411,993**	**400,404**	**412,495**	**385,513**	**410,553**	**418,491**	**425,285**	**425,285**	**259,135**	**-**	**4,275,950**	(46,262)	-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	23,428	27,886	22,327	22,327	22,327	22,327	-	276,106	22,163	7%
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	12,415	12,282	11,852	11,852	11,852	11,852	-	143,708	3,175	2%
2300 Classified Supervisors' & Administrators' Salari	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Classified Office Staff Salaries	303,854	308,123	24,535	22,049	27,192	26,314	25,572	26,164	25,094	25,555	26,412	26,412	26,412	26,412	-	308,123	(4,268)	-1%
2900 Other Classified Salaries	173,178	222,272	4,060	6,212	21,153	20,310	18,562	21,243	16,321	19,777	23,658	23,658	23,658	23,658	-	222,272	(49,093)	-28%
Total 2000 · Classified Salaries	**922,185**	**950,208**	**38,779**	**52,612**	**97,635**	**87,974**	**81,647**	**91,805**	**77,259**	**85,499**	**84,250**	**84,250**	**84,250**	**84,250**	**-**	**950,208**	(28,023)	-3%
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement System	807,870	816,706	12,672	39,470	80,520	76,369	59,922	79,026	72,502	75,929	79,932	81,229	81,229	77,907	-	816,706	(8,836)	-1%
3212 PERS - Public Employee Retirement System	233,958	241,068	8,162	15,014	25,498	22,400	20,828	23,196	20,172	21,695	21,374	21,374	21,374	19,981	-	241,068	(7,110)	-3%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-				-		-	-	
3311 OASDI - Social Security	57,175	58,913	2,558	3,857	7,058	6,045	5,540	6,278	5,000	5,884	5,223	5,223	5,223	1,021	-	58,913	(1,737)	-3%
3331 MED - Medicare	74,702	75,779	1,560	3,834	7,605	7,059	6,799	7,106	6,507	6,983	7,290	7,388	7,388	6,260	-	75,779	(1,077)	-1%
3401 H&W - Health & Welfare	618,192	618,192	59,045	105,707	53,215	43,769	46,336	46,476	53,578	50,590	39,869	39,869	39,869	39,869		618,192	-	
3501 SUI - State Unemployment Insurance	33,882	41,744	261	302	794	435	322	366	6,225	2,130	3,563	1,894	1,752	23,699	-	41,744	(7,862)	-23%
3601 Workers' Compensation Insurance	76,864	79,438	1,635	4,114	8,171	7,600	7,327	7,704	7,034	7,540	7,540	7,540		13,232		79,438	(2,573)	-3%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-				-		-	-	
3901 Other Retirement Benefits	-	898	-	898	-	-	-	-	-	-	-	-	-	-	-	898	(898)	100%
3902 Other Benefits	-	2,147	89	504	89	89	89	-	540	101	161	161	161	161		2,147	(2,147)	100%
Total 3000 · Employee Benefits	**1,902,644**	**1,934,885**	**85,982**	**173,701**	**182,950**	**163,766**	**147,163**	**170,153**	**171,557**	**170,852**	**164,953**	**164,680**	**156,998**	**182,130**	**-**	**1,934,885**	(32,241)	-2%
4000 · Supplies																		
4111 Core Curricula Materials	16,737	16,738	9,989	-	-	-	-	190	-	-	1,640	1,640	1,640	1,640		16,738	(1)	0%
4211 Books & Other Reference Materials	28,500	18,500	-	1,694	6,557	663	484	3,255	259	4,678	228	228	228	228		18,500	10,000	35%
4311 Student Materials	152,190	195,173	89,774	57,546	17,199	5,621	2,752	2,690	7,462	4,185	1,986	1,986	1,986	1,986		195,173	(42,983)	-28%
4351 Office Supplies	27,734	27,734	(85)	1,220	3,192	2,519	1,460	1,112	2,689	1,484	3,536	3,536	3,536	3,536		27,734	-	
4371 Custodial Supplies	23,297	23,297	3,050	1,526	4,148	2,048	866	1,963	1,621	2,623	1,363	1,363	1,363	1,363		23,297	-	
4391 Food (Non Nutrition Program)	48,593	48,593	-	447	9,676	7,152	3,444	2,229	2,032	5,552	4,515	4,515	4,515	4,515		48,593	-	
4392 Uniforms	-	3,910	-	-	572	-	355	-	2,982	-	-	-	-	-		3,910	(3,910)	100%
4393 PE & Sports Equipment	10,000	10,000	-	489	1,177	1,029	372	101	838	-	1,498	1,498	1,498	1,498		10,000	-	

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 2/28/2023

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	ACTUAL Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
# of months remaining in FY			12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			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				
District Schedule:			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				
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
4399 All Other Supplies	28,160	28,160	86	357	1,343	916	1,009	325	643	2,951	5,133	5,133	5,133	5,133		28,160	-	
4390 Other Supplies	86,753	90,663	86	1,292	12,768	9,098	5,180	2,655	6,494	8,503	11,146	11,146	11,146	11,146	-	90,663	(3,910)	-5%
4411 Non Capitalized Equipment	37,000	27,000	-	310	2,872	2,898	923	1,901	-	247	4,462	4,462	4,462	4,462		27,000	10,000	27%
4711 Nutrition Program Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 · Supplies	**372,212**	**399,105**	**102,814**	**63,587**	**46,736**	**22,847**	**11,666**	**13,766**	**18,525**	**21,719**	**24,361**	**24,361**	**24,361**	**24,361**	**-**	**399,105**	(26,894)	-7%
5000 · Operating Services																		
5211 Travel & Conferences	58,271	58,271	-	4,177	8,736	-	677	4,476	21,725	-	4,620	4,620	4,620	4,620		58,271	-	
5311 Dues & Memberships	25,000	68,000	3,775	-	8,699	249	605	20,368	-	-	8,576	8,576	8,576	8,576		68,000	(43,000)	-172%
5451 General Insurance	51,516	60,131	30,066	-	-	-	30,066	-	-	-				-		60,131	(8,615)	-17%
5511 Utilities	112,490	112,490	(5,461)	9,008	1,457	30,152	1,457	1,457	1,457	34,933	9,508	9,508	9,508	9,508		112,490	-	
5521 Security Services	5,000	5,000	-	-	-	-	-	-	-	-	1,250	1,250	1,250	1,250		5,000	-	
5531 Housekeeping Services	1,593	3,000	216	223	115	-	229	114	479	319	326	326	326	326		3,000	(1,407)	-88%
5599 Other Facility Operations & Utilities	826	826	655	-	-	-	-	-	-	-	43	43	43	43		826	-	
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5613 School Rent - Prop 39	51,120	51,120	-	-	-	-	-	-	-	-	12,780	12,780	12,780	12,780		51,120	-	
5619 Other Facility Rentals	60,900	60,900	5,722	4,904	5,188	4,904	4,904	4,904	6,015	4,904	4,863	4,863	4,863	4,863		60,900	-	
5621 Equipment Lease	27,032	27,032	2,691	1,463	3,605	1,083	1,083	4,190	1,481	1,083	2,588	2,588	2,588	2,588		27,032	-	
5631 Vendor Repairs	5,000	5,000	-	-	-	1,612	-	-	-	-	847	847	847	847		5,000	-	
5812 Field Trips & Pupil Transportation	115,600	115,600	2,737	7,885	1,865	17,499	8,835	9,395	11,748	23,672	7,991	7,991	7,991	7,991		115,600	-	
5821 Legal	43,000	43,000	-	6,800	879	835	-	-	1,925	153	8,102	8,102	8,102	8,102		43,000	-	
5823 Audit	9,070	9,070	1,100	-	-	4,095	-	-	-	-	969	969	969	969		9,070	-	
5831 Advertisement & Recruitment	5,500	8,517	-	-	3,017	-	-	683	1,025	1,401	598	598	598	598		8,517	(3,017)	-55%
5841 Contracted Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5842 Special Education Services	42,000	42,000	(657)	-	2,264	-	8,010	150	7,020	-	6,303	6,303	6,303	6,303		42,000	-	
5843 Non Public School	150,000	150,000	-	-	-	-	-	-	-	-	37,500	37,500	37,500	37,500	-	150,000	-	
5844 After School Services	48,000	48,000	-	-	4,273	1,663	5,818	2,138	2,850	1,900	7,340	7,340	7,340	7,340		48,000	-	
5849 Other Student Instructional Services	29,000	29,000	-	9,000	-	-	-	-	-	-	5,000	5,000	5,000	5,000		29,000	-	
5852 PD Consultants & Tuition	50,000	50,000	-	12,251	40	13,223	493	6,063	8,500	-	2,357	2,357	2,357	2,357		50,000	-	
5854 Nursing & Medical (Non-IEP)	15,000	15,000	-	-	-	-	-	-	-	-	3,750	3,750	3,750	3,750		15,000	-	
5859 All Other Consultants & Services	260,930	315,930	13,494	14,361	12,767	12,880	14,083	38,992	22,898	19,889	41,642	41,642	41,642	41,642		315,930	(55,000)	-21%
5861 Non Instructional Software	41,471	41,471	19,829	3,148	-	299	-	-	10,539	468	1,797	1,797	1,797	1,797		41,471	-	
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	
5871 District Oversight Fees	209,576	207,428	-	-	-	-	-	-	-	-				207,428		207,428	2,148	1%
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	1,194	1,424	2,407	2,407	2,407	2,407		18,934	-	
5911 Office Phone	3,054	3,054	118	122	116	135	130	132	152	142	502	502	502	502		3,054	-	
5913 Mobile Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
5921 Internet	1,000	1,000	-	-	-	-	-	-	-	-	250	250	250	250		1,000	-	
5923 Website Hosting	1,845	4,362	-	2,517	-	-	-	-	-	-	461	461	461	461		4,362	(2,517)	-136%
5931 Postage & Shipping	2,575	2,575	51	32	-	259	55	561	83	83	363	363	363	363		2,575	-	
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 5000 · Operating Services	**1,445,303**	**1,556,712**	**75,190**	**76,455**	**54,701**	**90,437**	**77,351**	**94,754**	**99,090**	**90,371**	**172,734**	**172,734**	**172,734**	**380,162**	**-**	**1,556,712**	(111,409)	-8%
6000 · Capital Outlay																		
6901 Depreciation Expense	121,697	131,311	10,357	10,501	10,501	10,542	10,704	10,704	10,704	10,743	10,889	11,514	11,496	12,655		131,311	(9,614)	-8%
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 6000 · Capital Outlay	**121,697**	**131,311**	**10,357**	**10,501**	**10,501**	**10,542**	**10,704**	**10,704**	**10,704**	**10,743**	**10,889**	**11,514**	**11,496**	**12,655**	**-**	**131,311**	(9,614)	-8%
7000 · Other Outgo																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 7000 · Other Outgo	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

Actuals as of 2/28/2023

	2022-23 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	ACTUAL Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	FORECAST Jul-22 - Jun-23	Budget Variance Better / (Worse)	% Better / (Worse)
# of months remaining in FY			12	11	10	9	8	7	6	5	4	3	2	1				
State Schedule:			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				
District Schedule:			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				
TOTAL EXPENSE	**8,993,728**	**9,248,171**	**381,939**	**594,878**	**832,479**	**787,560**	**728,936**	**793,676**	**762,648**	**789,738**	**875,677**	**882,823**	**875,124**	**942,693**	**-**	**9,248,171**	(254,443)	-3%
NET INCOME	**18,789**	**295,964**	**212,914.78**	**(541,978.27)**	**146,238.52**	**221,543.60**	**(145,461.35)**	**184,253.53**	**456,083.11**	**(171,979.32)**	**(268,710)**	**985,846**	**(259,604)**	**(314,810)**	**(208,373)**	**295,964**	277,176	1475%
Operating Income	**140,485**															**427,275**		
EBITDA	**140,485**															**427,275**		
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	3,723,915	3,734,103	3,476,282	4,323,642	4,075,533	3,965,128	2,572,260	(597,942)	
Cash Flow from Operating Activities																		
Net Income	18,789	295,964	212,915	(541,978)	146,239	221,544	(145,461)	184,254	456,083	(171,979)	(268,710)	985,846	(259,604)	(314,810)	(208,373)	295,964	277,176	
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)	(961,165)	-	-	-	-	-	-	-	-					(961,165)	(961,165)	(83,455)	
Change in Due from	-	-	-	(600)	600	-	-	188	-	-						188	188	
Change in Accounts Payable	(21,563)	68,795	(32,662)	(157,757)	(40,277)	5,717	(8,227)	1,877	(13,850)	28,972				285,002	-	68,795	90,359	
Change in Due to	3,862	965,732	-	-	(51,060)	(30,549)	(30,549)	(30,549)	(30,549)	(30,549)	-	-	-	-	1,169,537	965,732	961,870	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-						-	-	
Change in Payroll Liabilities	-	350,048	(1,587)	17,069	189,785	(124,944)	31,897	26,642	34,869	176,317						350,048	350,048	
Change in Prepaid Expenditures	(76,247)	(62,481)	8,186	25,123	(1,156)	-	-	(692)	(689)	-				(93,253)		(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	131,311	10,357	10,501	10,501	10,542	10,704	10,704	10,704	10,743	10,889	11,514	11,496	12,655		131,311	9,614	
Cash Flow from Investing Activities																		
Capital Expenditures	(173,500)	(198,575)	(13,361)	(19,752)	-	(2,440)	(9,706)	-	-	(3,317)	-	(150,000)	-	-		(198,575)	(25,075)	
Cash Flow from Financing Activities																		
Ending Cash Balance	**3,162,571**	**2,662,806**	**3,059,658**	**2,645,891**	**3,126,663**	**3,225,955**	**3,074,924**	**3,267,348**	**3,723,915**	**3,734,103**	**3,476,282**	**4,323,642**	**4,075,533**	**3,965,128**	**3,965,128**	**3,965,128**	802,557	