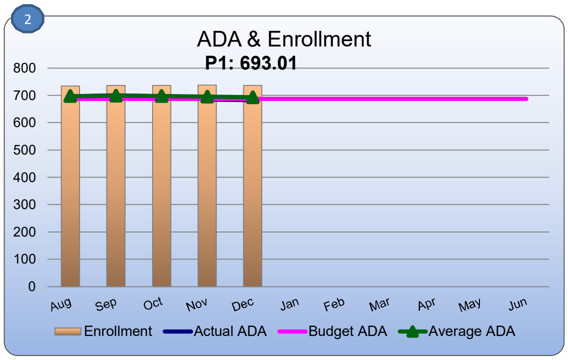
UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (January 2024)

1 Key Performance Indicators

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

2



KEY POINTS

Enrollment is currently 3 students below budget, resulting in a $42K increase in LCFF Revenue.

Forecast includes $847K of restricted one-time funds. An additional $1.31M remains available to spend through FY27/28.

Other Local Revenue is higher than budget by $207K due to increased Special Education AB602 Rates than originally budgeted along with higher interest revenue due to the new investment accounts.

Net Income is projected at $294K, $234 higher budget due to above reasons.

3 Average Daily Attendance Analysis

Category	Actual through Month 5	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	737	737	740	(3)	737	701
ADA %	94.2%	93.7%	92.8%	0.9%	93.7%	92.8%
Average ADA	693.00	689.42	686.72	2.70	689.42	646.66

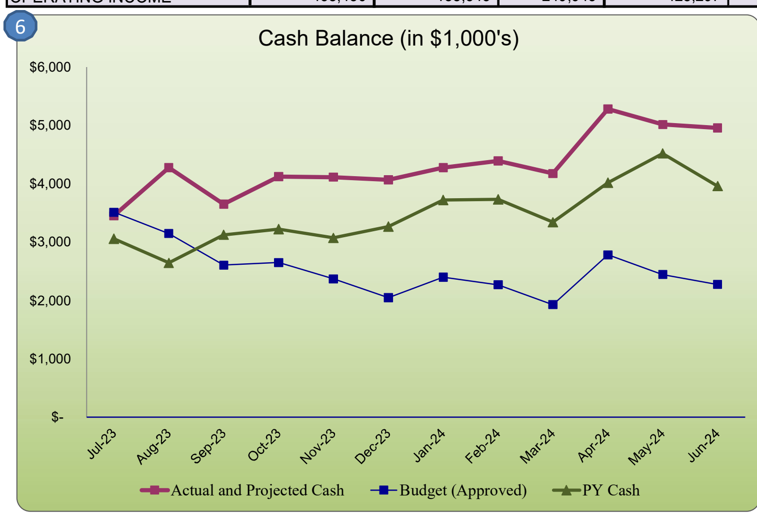
4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	39.6%	39.5%	-0.1%	47.8%
3-Year Average %	45.4%	45.3%	0.0%	49.2%
District UPP C. Grant Cap	68.3%	68.3%	0.0%	68.3%

5

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 01/31/24	FY 23-24 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 22-23	FY 21-22
Local Control Funding Formula	8,038,115	7,996,047	42,068	8,038,115	0	3,617,351	3,852,721	(235,370)	6,909,613	6,198,067
Federal Revenue	1,007,590	993,512	14,078	1,007,590	0	99,419	116,202	(16,783)	1,021,141	635,938
State Revenue	872,238	876,108	(3,870)	872,238	0	2,062,529	349,699	1,712,830	1,017,176	686,945
Other Local Revenue	783,595	576,285	207,310	762,305	21,290	114,257	303,249	(188,992)	818,135	745,536
Grants/Fundraising	68,914	68,914	0	68,914	0	7,264	5,976	1,289	27,080	44,830
TOTAL REVENUE	10,770,452	10,510,866	259,586	10,749,162	21,290	5,900,821	4,627,847	1,272,974	9,793,145	8,311,316
Total per ADA	15,622	15,306	317	15,592	31				15,144	13,107
w/o Grants/Fundraising	15,523	15,206	317	15,492	31				15,102	13,037
Certificated Salaries	4,757,440	4,830,280	72,840	4,745,440	(12,000)	2,617,434	2,499,623	(117,811)	4,497,064	3,939,109
Classified Salaries	1,080,952	1,073,777	(7,175)	1,080,952	0	549,179	570,114	20,936	993,744	803,189
Benefits	2,168,207	2,154,114	(14,093)	2,172,046	3,839	1,288,751	1,173,141	(115,610)	1,893,433	1,546,732
Student Supplies	541,075	513,309	(27,767)	541,075	0	287,843	334,190	46,347	382,938	351,667
Operating Expenses	1,786,245	1,750,844	(35,401)	1,781,352	(4,893)	773,864	1,032,159	258,294	1,420,178	1,064,340
Other	142,287	128,369	(13,918)	142,023	(264)	79,202	75,348	(3,854)	129,734	103,037
TOTAL EXPENSES	10,476,206	10,450,693	(25,514)	10,462,888	(13,318)	5,596,273	5,684,574	88,301	9,317,090	7,808,074
Total per ADA	15,196	15,218	23	15,176	19				14,408	12,314
NET INCOME / (LOSS)	294,246	60,174	234,072	286,274	7,972	304,547	(1,056,727)	1,361,275	476,055	503,241
OPERATING INCOME	438,486	188,543	249,943	428,297	10,189	383,749	(906,032)	1,289,781	605,789	606,279

6



Year-End Cash Balance

Projected	Budget	Variance
4,956,963	2,275,590	2,681,373

7

Balance Sheet	6/30/2023	12/31/2023	1/31/2024	6/30/2024 FC
Assets				
Cash, Operating	3,961,722	4,070,805	4,277,331	4,956,963
Cash, Restricted	0	0	0	0
Accounts Receivable	2,035,509	0	0	1,194,641
Due From Others	(0)	(0)	(0)	(0)
Other Assets	212,116	128,525	128,074	206,096
Net Fixed Assets	899,509	835,542	826,871	763,786
Total Assets	7,108,857	5,034,871	5,232,276	7,121,487
Liabilities				
A/P & Payroll	282,372	234,553	306,744	572,148
Due to Others	736,247	7,107	5,504	1,639,612
Deferred Revenue	1,474,758	(0)	(0)	(0)
Other Liabilities	29,268	29,268	29,268	29,268
Total Debt	0	0	0	0
Total Liabilities	2,522,645	270,929	341,517	2,241,028
Equity				
Beginning Fund Bal.	4,110,157	4,586,212	4,586,212	4,586,212
Net Income/(Loss)	476,055	177,730	304,547	294,246
Total Equity	4,586,212	4,763,942	4,890,760	4,880,458
Total Liabilities & Equity	7,108,857	5,034,871	5,232,276	7,121,486

Available Line of Credit				
Days Cash on Hand	157	144	151	175
Cash Reserve %	43.1%	39.4%	41.4%	48.0%

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A MISSION-DRIVEN NONPROFIT EST. 1999

UPCS @ CSU CHANNEL ISLANDS
Financial Analysis
January 2024

Net Income

Upcs @ Csu Channel Islands is projected to achieve a net income of $294K in FY23-24 compared to $60K in the board approved budget. Reasons for this positive $234K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of January 31, 2024, the school's cash balance was $4.28M. By June 30, 2024, the school's cash balance is projected to be $4.96M, which represents a 48% reserve.

As of January 31, 2024, the Accounts Receivable balance was $K, same as in the previous month.

As of January 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled $307K, compared to $235K in the prior month.

Income Statement

Revenue

Total revenue for FY23-24 is projected to be $10.77M, which is $260K or 2.5% over budgeted revenue of $10.51M.

LCFF Revenue (8011-8098) $42K increase from budget due to a higher than budget ADA percentage.

Special Education - Federal (IDEA) (8181) $32K increase due to increased estimates from PVSD.

State Mental Health (8592) $56K increase due to a new funding source added after budget approval.

Prop 28 Arts & Music (8596) $97K decrease due to not having tagged any expenses to this revenue source. Once the spending plan is formulated, the revenue and expenses will be added to the forecast.

Interest & Dividend Income (8660) $35K increase due to the added investment accounts as of FY23/24.

Transfers of Apportionments - Special Education (8792) $155K increase due to increased estimates from PVSD.

Expenses

Total expenses for FY23-24 are projected to be $10.48M, which is $26K or 0.2% over budgeted expenditures of $10.45M.

Certificated Salaries $73K under budget due mainly to maternity leaves.

Employee Benefits $14K over budget due mainly to increased Health & Welfare costs.

Non Capitalized Equipment (4411) $20K over budget due to expending the remaining In Person Instruction one-time revenue.

Travel & Conferences (5211) $15K over budget due to the addition of the NAEYC conference.

Depreciation Expense (6901) $14K over due to the addition of the Capitalized Expense for the Open Stage over the summer.

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

ADA

Budgeted P2 ADA is 686.72 based on enrollment of 740 and a 92.8% attendance rate.

Forecast P2 ADA is 689.42 based on enrollment of 737 and a 93.7% attendance rate.

Actual ADA through Month 5 is 693.00 (P1 Certified) with ending enrollment of 737 and a 94.2% attendance rate.

In Month 5, ADA was 682.00 with a 92.3% attendance rate.

University Charter Schools
Check Register
1/1/2024-1/31/2024

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
E013361	ACOR001-1055 ACORN NEWSPAPERS	01/24/24	01/06/24 - ENROLLMENT ADVERTISEMENT	2,532.00	MASTERCARD
P047746	AFLA001-1055 AFLAC	01/12/24	01/24 - HEALTH PREMIUM #F5Z84	1,714.14	CHECK NVOICEPAY
P047350	ARTT001-1055 ART TREK	01/04/24	12/23 - ART CLASSES	2,700.00	CHECK NVOICEPAY
E013362	BLACK001-1055 FINALSITE	01/24/24	FY23-24 - SCHOOL WIRES WEB HOSTING SERVICE	2,843.00	MASTERCARD
STD12/28/23-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	01/02/24	CREDIT CARD ENDING 2021	6,616.89	ONLINE PAYMENT
STD12/28/23-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	01/02/24	CREDIT CARD ENDING 2334	726.99	ONLINE PAYMENT
STD12/28/23-7507M	CALI001-1055 CALIFORNIA CREDIT UNION	01/02/24	CREDIT CARD ENDING 7507	157.00	ONLINE PAYMENT
EFT01/23/24M	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRAT(	01/23/24	02/24 - HEALTH PREMIUM	62,556.42	ONLINE PAYMENT
A014833	CANO001-1055 CANON FINANCIAL SERVICES, INC.	01/30/24	01/24 - COPIER LEASE #001-0614659-003	1,083.25	ACH PAYMENT
A014420	CANO002-1055 CANON SOLUTIONS AMERICA, INC.	01/05/24	09/21/23-12/20/23 - COPIER OVERAGES #2749431 (2 UNITS)	3,749.21	ACH PAYMENT
P048333	COPO001-1055 COPOWER	01/24/24	02/24 - HEALTH PREMIUM #148622	7,663.57	CHECK NVOICEPAY
E013080	DJSC001-1055 DJ'S CALIFORNIA CATERING, INC.	01/05/24	STAFF MEALS	1,831.96	MASTERCARD
E013360	EJHA001-1055 E.J. HARRISON & SONS, INC.	01/24/24	01/24 - WASTE DISPOSAL - UPS	1,456.80	MASTERCARD
A014533	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	01/12/24	12/23 - MANAGEMENT CONTRACT FEE	13,279.50	ACH PAYMENT
A014419	FRON001-1055 FRONTIER	01/05/24	#805-482-4609 - TELEPHONE - 12/16/23-01/15/24	101.84	ACH PAYMENT
A014832	FRON001-1055 FRONTIER	01/30/24	#805-482-4609 - TELEPHONE - 01/16/24-02/15/24	102.09	ACH PAYMENT
E013182	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA	01/12/24	12/28/23-01/26/24 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
P047749	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	01/12/24	12/23 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
2245M	PEGA001-1055 PEGASUS TRANSIT, INC.	01/10/24	02/27/24 - DEPOSIT - MALIBU LAGOON FIELD TRIP TRANSPORTATION	840.00	MANUAL CHECK
2246M	PEGA001-1055 PEGASUS TRANSIT, INC.	01/10/24	05/14/24 - DEPOSIT - SANTA BARBARA ZOO FIELD TRIP TRANSPORTATION	2,996.50	MANUAL CHECK
109247	PETT001-1055 CHARMON EVANS - PETTY CASH	01/24/24	SMART AND FINAL, WALMART, LITTLE CAESARS & REFEREE FEES	235.36	EXED CUT CHECK
P047744	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	01/12/24	12/23 - HEALTH PREMIUM #E0054585	15.54	CHECK NVOICEPAY
E013059	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	01/04/24	01/24 - MOP SERVICES	167.86	MASTERCARD
E013359	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	01/24/24	01/24 - MOP SERVICES	167.86	MASTERCARD
P048572	PVRD001-1055 PLEASANT VALLEY RECREATION AND PARK	01/30/24	02/23/24 - COMMUNITY CENTER AUDITORIUM RENTAL FEE	667.00	CHECK NVOICEPAY
109246	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	01/12/24	07/23-10/23 - ELECTRIC - UPS	31,383.30	EXED CUT CHECK
P047745	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	01/12/24	07/23-10/23 - WATER - UPS	10,471.65	CHECK NVOICEPAY
E013435	RADI001-1055 COMMUNICATIONS EXPRESS, LLC	01/30/24	RADIO BATTERIES	270.00	MASTERCARD
A014532	V0006926 FIRST STUDENT, INC.	01/12/24	11/27/23-12/01/23 - TRANSPORTATION - BOYS AND GIRLS CLUB	5,150.00	ACH PAYMENT
A014740	V0006926 FIRST STUDENT, INC.	01/24/24	09/25/23-09/29/23 - TRANSPORTATION - BOYS AND GIRLS CLUB	7,210.00	ACH PAYMENT
2247M	V0014711 CIMI FOX LANDING	01/25/24	02/19/24-02/21/24 - DEPOSIT - CATALINA FIELD TRIP	260.00	MANUAL CHECK
109245	V0015331 LEXIA LEARNING SYSTEMS LLC	01/05/24	LETRS PARTICIPANT MATERIALS BUNDLE & ONLINE LEARNING SESSION	21,740.43	EXED CUT CHECK
P048568	V0015617 KELLY OGG	01/30/24	TEACHERSPAYTEACHERS - CLASSROOM PRINTABLES	19.49	CHECK NVOICEPAY
P047743	V0015834 HOPSKIPDRIVE, INC.	01/12/24	12/01/23-12/31/23 - TRANSPORTATION	3,799.32	CHECK NVOICEPAY
A014739	V0018993 VERIZON WIRELESS	01/24/24	12/02/23-01/01/24 - HOTSPOTS - ACCT # 442624514-0001	50.10	ACH PAYMENT
109248	V0018994 CELIA MARTINEZ	01/30/24	INV# STD08/23/23CM - CHILDCARE DEPOSIT REFUND	91.00	EXED CUT CHECK
P047747	V0020234 BEHAVIORAL INTERVENTION SPECIALISTS OF L/	01/12/24	11/23 - BCBA SUPPORT	2,242.50	CHECK NVOICEPAY
P047999	V0021220 AMAZON CAPITAL SERVICES	01/18/24	BATTERIES, COPY PAPER	696.94	CHECK NVOICEPAY
P048332	V0021220 AMAZON CAPITAL SERVICES	01/24/24	BINDERS, ENVELOPES, STAPLER, SOCCER BALLS, ETC.	1,859.33	CHECK NVOICEPAY
P048571	V0021220 AMAZON CAPITAL SERVICES	01/30/24	BOARD GAMES, MODELING CLAY, MARKERS, TEETH MODEL, ETC.	566.62	CHECK NVOICEPAY
P048569	V0021354 SALSANA LLC	01/30/24	02/26/24 - SCHOOL ASSEMBLY & FAMILY CONCERT	6,000.00	CHECK NVOICEPAY
P048567	V0021355 EDGAR ARELLANO	01/30/24	B & B DO IT CENTER, HOME DEPOT - BOY SCOUT PROJECT SUPPLIES	547.59	CHECK NVOICEPAY
P048573	V0021400 WOODWIND & BRASSWIND	01/30/24	(2) SAXOPHONES	2,638.35	CHECK NVOICEPAY
P048570	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDIN(	01/30/24	01/24 - WORKERS' COMP	9,107.53	CHECK NVOICEPAY
P047429	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	01/05/24	FY23/24 - Q1 - OCCUPATIONAL THERAPY (63 HOURS)	10,942.00	CHECK NVOICEPAY
P047748	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	01/12/24	FY23/24 - Q1 - APE (11.27 HRS)	1,806.00	CHECK NVOICEPAY
A014383	VISI001-1055 VISION SERVICE PLAN - (CA)	01/04/24	01/24 - HEALTH PREMIUM	1,106.45	ACH PAYMENT
A014834	VISI001-1055 VISION SERVICE PLAN - (CA)	01/30/24	02/24 - HEALTH PREMIUM	1,106.45	ACH PAYMENT
A014835	WAXI001-1055 WAXIE SANITARY SUPPLY	01/30/24	FOAM SOAP, PAPER TOWELS, TRASH LINER, URINAL SCREENS, ETC.	1,947.94	ACH PAYMENT
			GRAND TOTAL	**240,235.91**	

University Charter Schools
Credit Card Register
1/1/2024-1/31/2024

Object Code	Object Title	Name	Doucment Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BOOKS	1/2/2024	GENERAL	$ 53.10		24,1,10	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	TEACHERSPAYTEACHERS - CLASSROOM ACTIVITIES	1/2/2024	GENERAL	$ 4.20		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BINDERS	1/2/2024	GENERAL	$ 36.44		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - CRAFT SUPPLIES	1/2/2024	GENERAL	$ 13.37		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - CLASSROOM SUPPLIES	1/2/2024	GENERAL	$ 116.34		24,1,12	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - CONSTRUCTION PAPER	1/2/2024	GENERAL	$ 34.86		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - NOTEPADS	1/2/2024	GENERAL	$ 19.83		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	TEACHERSPAYTEACHERS - MATH ACTIVITIES	1/2/2024	GENERAL	$ 9.52		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BEAD KIT	1/2/2024	GENERAL	$ 35.38		CHILD CARE PROGRAM	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - SLIME KIT	1/2/2024	GENERAL	$ 26.98		24,3,01	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BINDERS	1/2/2024	GENERAL	$ 28.20		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BINDER CLIPS TIMER, CLASSROOM DECORATIONS	1/2/2024	GENERAL	$ 52.33		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - PENS	1/2/2024	GENERAL	$ 33.04		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - PENCILS, PENS, STICKERS	1/2/2024	GENERAL	$ 53.94		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - SAND PLAYSET	1/2/2024	GENERAL	$ 27.87		24,1,12	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - CARDSTOCK, PAINT BRUSHES	1/2/2024	GENERAL	$ 29.25		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - COLOR PAPER	1/2/2024	GENERAL	$ 15.85		CLASSROOM BUDGET	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - COPY PAPER	1/2/2024	GENERAL	$ 960.80		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - STICKY NOTES	1/2/2024	GENERAL	$ 21.95		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - INDEX CARDS	1/2/2024	GENERAL	$ 12.78		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - STORAGE BINS	1/2/2024	GENERAL	$ 47.18		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - RUBBER BANDS	1/2/2024	GENERAL	$ 9.96		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - INK CARTRIDGE	1/2/2024	GENERAL	$ 60.06		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - PAPER CUPS	1/2/2024	GENERAL	$ 13.93		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - FOLDERS	1/2/2024	GENERAL	$ 20.03		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BATTERIES	1/2/2024	GENERAL	$ 22.33		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - SPONGES	1/2/2024	GENERAL	$ 40.06		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	SMART AND FINAL - CANDY, JUICE	1/2/2024	GENERAL	$ 58.61		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - CRACKERS - HEALTH OFFICE	1/2/2024	GENERAL	$ 35.71		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - SAMS CLUB - SNACKS - STAFF MEETING	1/2/2024	GENERAL	$ 198.13		24,2,04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	WEBSTAURANT STORE - SNACKS - AFTER SCHOOL	1/2/2024	GENERAL	$ 247.26		24,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	NOAH'S BAGELS - BAGELS, COFFEE	1/2/2024	GENERAL	$ 133.72		24,3,07	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	SMART AND FINAL - POPSICLES	1/2/2024	GENERAL	$ 13.16		24,3,04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - COSTCO - HOT CHOCOLATE, WHIPPED CREAM, CUPS	1/2/2024	GENERAL	$ 130.39		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	FOOD SERVICE DIRECT - SNACKS - AFTER SCHOOL	1/2/2024	GENERAL	$ 741.71		24,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - SMART AND FINAL - COFFEE, CREAMER	1/2/2024	GENERAL	$ 87.06		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	LITTLE CAESARS - PIZZA	1/2/2024	GENERAL	$ 184.01		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	SMART AND FINAL - CANDY CANES - DISTINGUISHED DOLPHIN	1/2/2024	GENERAL	$ 27.45		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2334	SAMS CLUB - COFFEE CREAMER	1/2/2024	GENERAL	$ 13.16		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	WEBSTAURANT STORE - JUICE - AFTER SCHOOL	1/2/2024	GENERAL	$ 527.94		24,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - COSTCO - SNACKS, WATER, COFFEE, SILVERWARE	1/2/2024	GENERAL	$ 297.38		24,2,04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - COSTCO - SNACKS - CHILD CARE	1/2/2024	GENERAL	$ 248.17		CHILD CARE PROGRAM	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/23-2021	INSTACART - COSTCO - SNACKS - AFTER SCHOOL	1/2/2024	GENERAL	$ 250.67		24,3,10	UPCS
4392	Uniforms	CALIFORNIA CREDIT UNION	STD12/28/23-2021	CUSTOMINK - SHIRTS - BUILDERS CLUB	1/2/2024	GENERAL	$ 523.68		24,3,10	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - JERSEYS	1/2/2024	GENERAL	$ 55.74		GENERAL	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - BASKETBALLS, CLIPBOARDS	1/2/2024	GENERAL	$ 139.28		24,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	OTC BRANDS - NAME BADGES	1/2/2024	GENERAL	$ 57.88		CLASSROOM BUDGET	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - LAPTOP SCREEN REPLACEMENTS	1/2/2024	GENERAL	$ 137.40		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	STEVENS CLOGGING SUPPLIES, INC. - CLOGGING TAPS - BALLET	1/2/2024	GENERAL	$ 443.00		24,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - WATERING MAT	1/2/2024	GENERAL	$ 75.06		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	TEMU - SKIRTS - BALLET FOLKLORIO	1/2/2024	GENERAL	$ 13.64		24,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - COFFEE PERCOLATORS	1/2/2024	GENERAL	$ 118.86		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/23-2021	AMAZON - MICROPHONE	1/2/2024	GENERAL	$ 36.45		GENERAL	UPCS
5311	Dues & Memberships	CALIFORNIA CREDIT UNION	STD12/28/23-7507	NATIONAL COUNCIL OF TEACHERS OF MATHEMATICS - MEMBERSHIP	1/2/2024	GENERAL	$ 157.00		GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD12/28/23-2021	SECRETARY OF STATE - STATE OF INFORMATION	1/2/2024	GENERAL	$ 20.00		GENERAL	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD12/28/23-2334	EFAX - EFAX USAGE	1/2/2024	GENERAL	$ 56.33		GENERAL	UPCS
5931	Postage & Shipping	CALIFORNIA CREDIT UNION	STD12/28/23-2334	COSTCO - POSTAGE STAMPS	1/2/2024	GENERAL	$ 657.50		GENERAL	UPCS
5931	Postage & Shipping	CALIFORNIA CREDIT UNION	STD12/28/23-2021	POSTAGE EXPRESSIONS - POSTAGE	1/2/2024	GENERAL	$ 14.95		GENERAL	UPCS
					TOTAL:	**TOTAL:**	**$ 7,500.88**			

UPCS @ CSU CHANNEL ISLANDS

2023-24 Cash Flow Forecast

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Actuals as of 1/31/2024

	2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FORECAST Jul-23 - Jun-24	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				
nment 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	12	20	17	16	15	16	20	20	12	22	10		180		
Enrollment	740	737														737	(3)	0%
Unduplicated Pupil Percentage	40%	39%														39%	(0)	0%
ADA	686.72	689.42														689.42	3	
ADA Rate	93%	94%														94%		
Income																		
8011-8098 · Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	3,180,242	3,071,949	-	151,804	151,804	273,247	273,247	273,247	273,247	250,164	266,406	266,406	266,406	266,406	359,566	3,071,949	(108,293)	-3%
8012 Education Protection Account	1,970,861	2,110,037	-	-	-	422,909	-	-	422,909	-	-	744,927	-	-	519,292	2,110,037	139,175	7%
8019 Local Control Funding Formula - Prior Y	-	-	-	-	-	-	-	-	-						-	-	-	
8096 In Lieu of Property Taxes	2,844,944	2,856,129	-	164,992	-	549,975	-	439,980	219,990	498,674	249,337	249,337	249,337	249,337	(14,831)	2,856,129	11,186	0%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-						-	-	-	
Total 8011-8098 · Local Control Funding	**7,996,047**	**8,038,115**	**-**	**316,796**	**151,804**	**1,246,131**	**273,247**	**713,227**	**916,146**	**748,839**	**515,743**	**1,260,670**	**515,743**	**515,743**	**864,027**	**8,038,115**	42,068	1%
8100-8299 · Federal Revenue																		
8181 Special Education - Federal (IDEA)	135,627	167,729	-	-	-	-	-	-	-	56,200	28,100	28,100	28,100	28,100	(871)	167,729	32,102	24%
8291 Title I	126,812	109,846	-	-	-	-	26,740	-	-	-	-	27,462	-	-	55,645	109,846	(16,966)	-13%
8292 Title II	18,612	16,519	-	-	-	-	4,134	-	-	-	-	4,130	-	-	8,255	16,519	(2,093)	-11%
8294 Title III	12,470	14,119	-	-	-	-	3,470	-	-	-	-	3,530	-	-	7,119	14,119	1,649	13%
8295 Title IV, SSAE	10,614	10,000	-	-	-	-	2,500	-	-	-	-	2,500	-	-	5,000	10,000	(614)	-6%
8299 All Other Federal Revenue	689,377	689,377	-	-	-	-	-	62,575	-	-	-	517,033	-	-	109,769	689,377	-	
Total 8100-8299 · Other Federal Income	**993,512**	**1,007,590**	**-**	**-**	**-**	**-**	**36,844**	**62,575**	**-**	**56,200**	**28,100**	**582,754**	**28,100**	**28,100**	**184,917**	**1,007,590**	14,078	1%
8300-8599 · Other State Revenue																		
8520 Child Nutrition - State	-	-								-	-	-	-	-	-	-	-	
8550 Mandate Block Grant	12,835	12,835	-	-	-	-	-	12,775	-	-	-	-	-	-	60	12,835	-	
8560 Lottery Revenue	162,753	178,916	-	-	-	-	-	-	-	-	-	31,795	-	-	87,697	178,916	16,163	10%
8592 State Mental Health	-	55,788	-	-	-	-	-	-	-	5,021	5,021	5,021	5,021	5,021	30,683	55,788	55,788	100%
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8595 Expanded Learning Opportunity Progra	446,702	467,475	-	457,227	22,496	40,492	40,492	40,492	40,492	42,073	42,073	42,073	42,073	42,073	(384,579)	467,475	20,773	5%
8596 Prop 28 Arts & Music	96,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,594)	-100%
8599 State Revenue - Other	157,225	157,225	-	1,151,145	-	-	196,821	-	675	-	-	39,306	-	-	(1,230,721)	157,225	0	
Total 8300-8599 · Other State Income	**876,108**	**872,238**	**-**	**1,608,371**	**22,496**	**40,492**	**237,313**	**53,267**	**100,590**	**47,094**	**47,094**	**118,195**	**47,094**	**47,094**	**(1,496,861)**	**872,238**	(3,870)	0%
8600-8799 · Other Local Revenue																		
8660 Interest & Dividend Income	5,621	40,794	258	181	1,710	2,221	4,891	1,854	12,681	3,400	3,400	3,400	3,400	3,400		40,794	35,173	626%
8682 Childcare & Enrichment Program Fees	115,000	115,000	12,651	5,112	12,886	8,389	11,273	10,831	11,068	12,778	12,778	7,667	5,000	4,568	-	115,000	(0)	
8695 Contributions & Events	25,575	25,575	2,022	115	65	665	170	2,172	1,155	1,260	7,439	2,971	388	7,152	-	25,575	0	
8696 Other Fundraising	43,338	43,338	-	-	-	-	275	625	-	8,488	8,488	8,488	8,488	8,488	-	43,338	-	
8699 All Other Local Revenue	12,730	12,730	-	-	-	-	975	-	200						11,555	12,730	-	
8792 Transfers of Apportionments - Special E	442,934	597,996	-	-	-	-	-	-	-	200,367	100,184	100,184	100,184	100,184	(3,105)	597,996	155,062	35%
Total 8600-8799 · Other Income-Local	**645,199**	**835,434**	**14,931**	**5,408**	**14,662**	**11,275**	**17,585**	**15,482**	**25,103**	**226,292**	**132,288**	**122,708**	**117,459**	**123,791**	**8,450**	**835,434**	190,235	29%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	17,075	(0)	-	-	-	76,912	(62,575)	2,738							**17,075**	17,075	100%
Total Prior Year Adjustments	-	**17,075**	**(0)**	-	-	-	**76,912**	**(62,575)**	**2,738**	-	-	-	-	-	-	**17,075**	17,075	100%
TOTAL INCOME	**10,510,866**	**10,770,452**	**14,931**	**1,930,575**	**188,962**	**1,297,898**	**641,901**	**781,976**	**1,044,577**	**1,078,424**	**723,224**	**2,084,328**	**708,396**	**714,727**	**(439,467)**	**10,770,452**	259,586	2%
Expense																		
1000 · Certificated Salaries																		
1110 Teachers' Salaries	3,583,414	3,518,367	-	177,500	354,999	356,653	356,084	350,241	355,954	353,261	353,261	353,261	353,261	153,893	-	3,518,367	65,047	2%
1120 Teachers' Hourly	274,326	264,747	49,735	5,768	15,688	16,523	16,084	15,197	7,891	17,997	17,997	35,817	17,997	48,055	-	264,747	9,579	3%
1170 Teachers' Salaries - Substitute	155,425	156,545	-	4,599	13,255	15,151	12,277	16,760	6,496	15,655	15,655	15,655	15,655	25,390	-	156,545	(1,120)	-1%
1175 Teachers' Salaries - Stipend/Extra Duty	90,259	90,925	47	6,799	26,114	5,268	5,793	5,341	6,465	7,765	7,765	10,212	8,369	988	-	90,925	(666)	-1%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

UPCS @ CSU CHANNEL ISLANDS
2023-24 Cash Flow Forecast

Actuals as of 1/31/2024

	2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FORECAST Jul-23 - Jun-24	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				
1213 Certificated Pupil Support - Guidance &	101,644	101,644	-	5,082	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	5,082	-	101,644	(0)	
1215 Certificated Pupil Support - Psychologis	87,783	87,783	-	4,389	8,778	8,778	8,778	8,778	8,778	8,778	8,778	8,778	8,778	4,389	-	87,783	(0)	
1299 Certificated Pupil Support - Other	99,926	99,926	402	4,996	9,992	9,992	9,992	9,992	9,992	9,993	9,993	9,993	9,993	4,595	-	99,926	0	
1300 Certificated Supervisors' & Administrat	437,502	437,502	36,459	36,459	36,459	36,459	36,459	36,459	36,459	36,459	36,459	36,459	36,459	36,458	-	437,502	(0)	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 · Certificated Salaries	**4,830,280**	**4,757,440**	**86,642**	**245,592**	**475,449**	**458,988**	**455,631**	**452,932**	**442,198**	**460,071**	**460,071**	**480,338**	**460,675**	**278,851**	**-**	**4,757,440**	72,840	2%
2000 · Classified Salaries																		
2111 Instructional Aide & Other Salaries	308,630	309,685	6,480	10,777	28,665	27,417	24,260	27,723	21,696	29,924	29,924	32,162	32,913	37,746	-	309,685	(1,055)	0%
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2131 Classified Teacher Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2200 Classified Support Salaries	175,285	169,490	7,048	13,232	15,295	14,054	13,751	13,071	12,974	17,891	17,891	16,007	20,715	7,562	-	169,490	5,795	3%
2300 Classified Supervisors' & Administrator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Classified Office Staff Salaries	325,852	327,599	25,102	26,254	27,545	27,515	26,439	27,174	26,358	31,916	14,960	30,612	30,612	33,112	-	327,599	(1,747)	-1%
2900 Other Classified Salaries	264,010	274,178	8,611	9,316	23,371	22,610	20,899	21,950	19,594	32,286	32,286	28,887	37,383	16,986	-	274,178	(10,168)	-4%
Total 2000 · Classified Salaries	**1,073,777**	**1,080,952**	**47,241**	**59,578**	**94,876**	**91,595**	**85,348**	**89,918**	**80,622**	**112,016**	**95,060**	**107,668**	**121,623**	**95,406**	**-**	**1,080,952**	(7,175)	-1%
3000 · Employee Benefits																		
3111 STRS - State Teachers Retirement Syste	922,583	908,671	16,455	45,272	87,406	84,339	60,889	85,577	81,403	87,874	87,874	91,745	87,989	91,849	-	908,671	13,912	2%
3212 PERS - Public Employee Retirement Sys	286,484	288,398	11,402	16,720	26,484	25,943	24,617	26,104	23,607	29,886	25,362	28,726	32,449	17,097	-	288,398	(1,914)	-1%
3311 OASDI - Social Security	66,574	67,019	3,015	4,078	6,734	6,479	6,113	6,635	5,762	6,945	5,894	6,675	7,541	1,148	-	67,019	(445)	-1%
3331 MED - Medicare	85,609	84,657	1,941	4,308	8,036	7,714	7,577	7,602	7,308	8,295	8,049	8,526	8,443	6,856	-	84,657	952	1%
3401 H&W - Health & Welfare	661,349	675,000	185,302	2,969	62,781	45,590	55,132	55,656	116,318	37,813	37,813	37,813	37,813			675,000	(13,651)	-2%
3501 SUI - State Unemployment Insurance	38,184	39,862	221	349	501	339	300	243	6,803	6,003	4,119	1,967	1,890	17,127	-	39,862	(1,679)	-4%
3601 Workers' Compensation Insurance	93,331	100,596	2,371	5,316	9,935	9,591	9,424	9,501	9,108	9,840	9,548	10,114	10,016	5,833		100,596	(7,264)	-8%
3902 Other Benefits	-	4,005	528	101	101	101	101	439	107	505	505	505	505	505		4,005	(4,005)	100%
Total 3000 · Employee Benefits	**2,154,114**	**2,168,207**	**221,235**	**79,115**	**201,978**	**180,097**	**164,153**	**191,757**	**250,416**	**187,160**	**179,164**	**186,070**	**186,645**	**140,416**	**-**	**2,168,207**	(14,093)	-1%
4000 · Supplies																		
4111 Core Curricula Materials	15,526	26,820	12,884	-	-	596	9,721	405	-	643	643	643	643	643		26,820	(11,294)	-73%
4211 Books & Other Reference Materials	28,703	32,703	19,365	906	1,242	775	1,611	5,755	107	588	588	588	588	588		32,703	(4,000)	-14%
4311 Student Materials	321,501	310,688	87,711	19,857	9,496	6,705	21,016	2,117	1,439	32,469	32,469	32,469	32,469	32,469		310,688	10,813	3%
4351 Office Supplies	20,000	20,000	-	2,173	2,221	2,691	1,370	1,307	3,610	1,326	1,326	1,326	1,326	1,326		20,000	-	
4371 Custodial Supplies	24,913	28,506	1,108	2,472	2,133	2,408	2,565	2,735	1,988	2,619	2,619	2,619	2,619	2,619		28,506	(3,593)	-14%
4390 Other Supplies	73,470	73,470	-	-	-	-	-	-	-	5,592	5,592	5,592	5,592	5,592	-	73,470	-	
4411 Non Capitalized Equipment	29,196	48,888	989	1,834	1,865	2,380	2,699	2,077	-	7,409	7,409	7,409	7,409	7,409		48,888	(19,692)	-67%
Total 4000 · Supplies	**513,309**	**541,075**	**122,137**	**30,966**	**23,179**	**28,957**	**45,681**	**19,484**	**17,441**	**50,646**	**50,646**	**50,646**	**50,646**	**50,646**	**-**	**541,075**	(27,767)	-5%
5000 · Operating Services																		
5211 Travel & Conferences	67,237	82,237	6,698	166	4,571	2,837	3,748	29,274	-	6,989	6,989	6,989	6,989	6,989		82,237	(15,000)	-22%
5311 Dues & Memberships	47,033	47,033	4,042	-	5,579	21,311	2,580	2,211	197	2,223	2,223	2,223	2,223	2,223		47,033	-	
5451 General Insurance	65,000	65,000	62,515	-	-	-	-	-	-	-	-	-	1,243	1,243		65,000	-	
5511 Utilities	121,636	121,636	1,457	1,164	1,507	1,507	1,507	1,507	43,362	13,925	13,925	13,925	13,925	13,925		121,636	-	
5521 Security Services	5,407	5,407	-	-	-	-	-	-	-	1,081	1,081	1,081	1,081	1,081		5,407	-	
5531 Housekeeping Services	3,244	3,244	319	487	336	336	336	336	504	118	118	118	118	118		3,244	-	
5599 Other Facility Operations & Utilities	893	893	-	888	-	-	-	-	-	1	1	1	1	1		893	-	
5613 School Rent - Prop 39	55,276	55,276	-	-	53,727	-	-	-	-	310	310	310	310	310		55,276	-	
5619 Other Facility Rentals	66,030	66,030	9,809	-	5,566	4,573	5,236	9,477	5,571	5,160	5,160	5,160	5,160	5,160		66,030	-	
5621 Equipment Lease	29,229	29,229	5,689	1,083	2,030	2,566	1,346	4,832	2,141	1,908	1,908	1,908	1,908	1,908		29,229	-	
5631 Vendor Repairs	5,407	14,687	-	-	-	-	10,632	55	-	800	800	800	800	800		14,687	(9,280)	-172%
5812 Field Trips & Pupil Transportation	129,733	129,733	-	2,857	26,885	5,123	30,492	11,789	19,533	6,611	6,611	6,611	6,611	6,611		129,733	-	
5821 Legal	15,000	15,000	-	-	-	7,507	1,201	-	-	1,258	1,258	1,258	1,258	1,258		15,000	-	
5823 Audit	11,330	15,380	882	-	2,150	2,150	2,150	-	4,050	800	800	800	800	800		15,380	(4,050)	-36%
5831 Advertisement & Recruitment	9,210	9,210	-	-	-	-	-	-	2,532	1,336	1,336	1,336	1,336	1,336		9,210	-	
5842 Special Education Services	121,163	121,163	-	-	-	4,418	-	9,998	2,243	20,901	20,901	20,901	20,901	20,901		121,163	-	
5843 Non Public School	150,000	150,000	-	-	-	-	-	-	-	30,000	30,000	30,000	30,000	30,000	-	150,000	-	
5844 After School Services	56,220	56,220	-	855	7,483	-	9,533	2,700	3,000	6,530	6,530	6,530	6,530	6,530		56,220	-	
5849 Other Student Instructional Services	15,813	15,813	-	-	-	-	-	-	4,500	2,263	2,263	2,263	2,263	2,263		15,813	-	
5852 PD Consultants & Tuition	69,763	69,763	-	7,605	2,300	15,469	2,150	18,150	3,000	4,218	4,218	4,218	4,218	4,218		69,763	-	
5854 Nursing & Medical (Non-IEP)	16,200	16,200	-	-	-	-	-	-	-	3,240	3,240	3,240	3,240	3,240		16,200	-	

UPCS @ CSU CHANNEL ISLANDS

2023-24 Cash Flow Forecast

Actuals as of 1/31/2024

	2023-24 Budget	2023-24 Trend	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FORECAST Jul-23 - Jun-24	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				
5859 All Other Consultants & Services	378,933	378,933	15,619	13,627	18,367	35,762	47,049	27,582	18,307	40,524	40,524	40,524	40,524	40,524		378,933	-	
5861 Non Instructional Software	42,417	47,383	43,616	(17,474)	2,268	100	12,500	-	-	1,275	1,275	1,275	1,275	1,275		47,383	(4,966)	-12%
5871 District Oversight Fees	239,881	241,143	-	-	-	-	-	-	-					241,143		241,143	(1,262)	-1%
5899 All Other Expenses	20,474	20,474	1,062	1,142	2,285	521	2,759	1,513	2,995	1,639	1,639	1,639	1,639	1,639		20,474	-	
5911 Office Phone	1,700	1,700	144	144	136	149	139	158	158	134	134	134	134	134		1,700	-	
5921 Internet	1,081	1,081	-	-	-	-	-	-	-	216	216	216	216	216		1,081	-	
5923 Website Hosting	2,750	3,593	232	-	-	-	-	-	2,843	104	104	104	104	104		3,593	(843)	-31%
5931 Postage & Shipping	2,784	2,784	167	10	234	41	554	-	839	188	188	188	188	188		2,784	-	
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 5000 · Operating Services	**1,750,844**	**1,786,245**	**173,514**	**14,024**	**112,688**	**104,370**	**133,912**	**119,583**	**115,774**	**153,750**	**153,750**	**153,750**	**154,993**	**396,136**	**-**	**1,786,245**	(35,401)	-2%
6000 · Capital Outlay																		
6901 Depreciation Expense	128,369	142,287	11,378	11,332	11,390	11,265	11,265	11,265	11,309	12,079	12,079	11,954	11,954	15,018		142,287	(13,918)	-11%
Total 6000 · Capital Outlay	**128,369**	**142,287**	**11,378**	**11,332**	**11,390**	**11,265**	**11,265**	**11,265**	**11,309**	**12,079**	**12,079**	**11,954**	**11,954**	**15,018**	**-**	**142,287**	(13,918)	-11%
7000 · Other Outgo																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Total 7000 · Other Outgo	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	
TOTAL EXPENSE	**10,450,693**	**10,476,206**	**662,146**	**440,606**	**919,560**	**875,272**	**895,990**	**884,940**	**917,760**	**975,723**	**950,772**	**990,427**	**986,536**	**976,474**	**-**	**10,476,206**	(25,514)	0%
NET INCOME	**60,174**	**294,246**	**(647,215)**	**1,489,969**	**(730,598)**	**422,626**	**(254,089)**	**(102,964)**	**126,818**	**102,701**	**(227,547)**	**1,093,901**	**(278,141)**	**(261,747)**	**(439,467)**	**294,246**	234,072	389%
Operating Income	**188,543**															**436,533**		
EBITDA	**188,543**															**436,533**		
Beginning Cash Balance	3,036,086	3,961,722	3,961,722	3,452,254	4,277,475	3,652,532	4,123,520	4,113,953	4,070,805	4,277,331	4,392,111	4,176,643	5,282,497	5,016,311	4,956,963	3,961,722	925,636	
Cash Flow from Operating Activities			-	-	-	-	-	-	-									
Net Income	60,174	294,246	(647,215)	1,489,969	(730,598)	422,626	(254,089)	(102,964)	126,818	102,701	(227,547)	1,093,901	(278,141)	(261,747)	(439,467)	294,246	234,072	
Change in Accounts Receivable		-	-	-	-	-	-	-	-									
Prior Year Accounts Receivable	1,706,492	-	3,450	1,683,223	-	-	348,836	-	-	-	-	-	-	-		2,035,509	329,017	
Current Year Accounts Receivable	(1,441,701)	(1,194,641)	-	-	-	-	-	-	-						(1,194,641)	(1,194,641)	247,060	
Change in Due from	-	-	-	-	-	(121)	-	121	-							-	-	
Change in Accounts Payable	(14,988)	94,541	42,125	(293,426)	66,886	(4,217)	(26,805)	5,296	39,279					265,404	-	94,541	109,529	
Change in Due to	(1,062,569)	903,366	(5,435)	(589,571)	(10,034)	(901)	(122,273)	(926)	(1,603)	-	-	-	-	-	1,634,108	903,366	1,965,935	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-							-	-	
Change in Payroll Liabilities	-	195,235	(4,308)	18,327	35,878	36,862	36,678	38,886	32,912							195,235	195,235	
Change in Prepaid Expenditures	(136,273)	(27,711)	85,102	(25,323)	-	-	(8,665)	(326)	(477)					(78,022)		(27,711)	108,562	
Change in Deposits	-	-	-	-	-	-	-	-	-							-	-	
Change in Deferred Revenue	-	(1,474,758)	-	(1,474,758)	-	-	-	-	-							(1,474,758)	(1,474,758)	
Change in Other Long Term Assets	-	33,731	5,435	5,448	5,461	5,473	5,486	5,499	928							33,731		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-							-		
Depreciation Expense	128,369	142,287	11,378	11,332	11,390	11,265	11,265	11,265	11,309	12,079	12,079	11,954	11,954	15,018		142,287	13,918	
Cash Flow from Investing Activities			-	-	-	-	-	-	-									
Capital Expenditures	-	(6,564)	-	-	(3,926)	-	-	-	(2,638)	-	-	-	-	-		(6,564)	(6,564)	
Cash Flow from Financing Activities			-	-	-	-	-	-	-									
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Ending Cash Balance	**2,275,590**	**2,921,454**	**3,452,254**	**4,277,475**	**3,652,532**	**4,123,520**	**4,113,953**	**4,070,805**	**4,277,331**	**4,392,111**	**4,176,643**	**5,282,497**	**5,016,311**	**4,956,963**	**4,956,963**	**4,956,963**	2,681,373	