

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

Key Performance Indicators

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

KEY POINTS

Enrollment is currently 11 students below budget, resulting in a \$100K increase in LCFF Revenue.

(The above increase in LCFF Revenue is due to a higher than budgeted ADA Rate (+2.38 ADA)

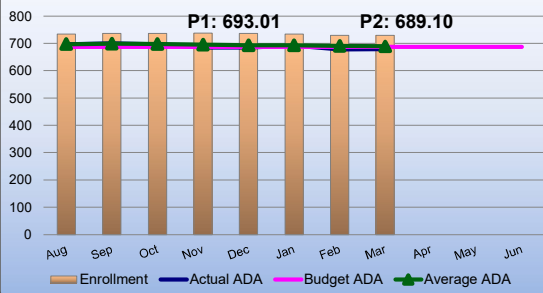
Forecast includes \$972K of restricted one-time funds. An additional \$1.19M remains available to spend through FY27/28.

Other Local Revenue is higher than budget by \$191K due to increased Special Education AB602 Rates than originally budgeted along with higher interest revenue due to the new investment accounts.

P2 ADA was certified at 689.10. This is the figure UPCS will be reconciled for most FY23/24 Revenue (not Lottery which is based upon Annual ADA).

Net Income is projected at \$510K, \$450 higher budget due to above reasons.

ADA & Enrollment



Average Daily Attendance Analysis

Category	Actual through Month 8	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	729	729	740	(11)	729	701
ADA %	93.9%	93.9%	92.8%	1.1%	93.9%	92.8%
Average ADA	689.09	689.10	686.72	2.38	689.10	646.66

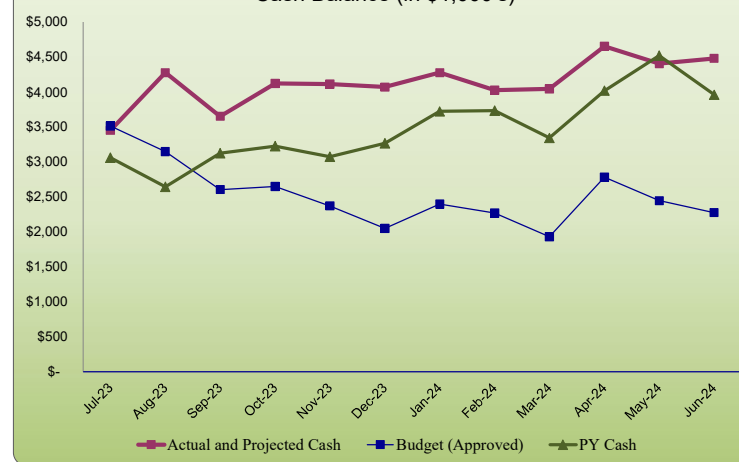
LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	39.6%	51.0%	11.4%	47.3%
3-Year Average %	45.4%	49.2%	3.9%	49.1%
District UPP C. Grant Cap	68.3%	68.3%	0.0%	68.3%

INCOME STATEMENT

	Forecast As of 04/30/24	VS. Budget FY 23-24 Budget	Variance B/(W)	VS. Last Month Prior Month FC	Variance B/(W)	FY 23-24 YTD Actual YTD	Budget YTD	Variance B/(W)	Historical FY 22-23	FY 21-22
Local Control Funding Formula	8,096,367	7,996,047	100,320	8,035,849	60,518	5,994,894	6,105,949	(111,055)	6,909,613	6,198,067
Federal Revenue	1,092,289	993,512	98,777	1,133,073	(40,784)	190,473	716,396	(525,923)	1,021,141	635,938
State Revenue	962,920	876,108	86,812	915,723	47,197	2,263,342	538,801	1,724,541	1,017,176	686,945
Other Local Revenue	767,185	576,285	190,899	783,318	(16,133)	604,223	470,484	133,739	818,135	745,536
Grants/Fundraising	31,452	68,914	(37,461)	68,914	(37,461)	10,104	23,968	(13,864)	27,080	44,830
TOTAL REVENUE	10,950,213	10,510,866	439,347	10,936,877	13,336	9,063,036	7,855,598	1,207,438	9,793,145	8,311,316
Total per ADA	15,891	15,306	585	15,871	19				15,144	13,107
w/o Grants/Fundraising	15,845	15,206	639	15,771	74				15,102	13,037
Certificated Salaries	4,772,943	4,830,280	57,337	4,757,440	(15,503)	4,033,669	3,907,027	(126,643)	4,497,064	3,939,109
Classified Salaries	1,003,950	1,073,777	69,827	1,080,952	77,002	810,018	873,444	63,427	993,744	803,189
Benefits	2,128,274	2,154,114	25,840	2,168,207	39,933	1,797,545	1,760,184	(37,361)	1,893,433	1,546,732
Student Supplies	709,027	513,309	(195,718)	734,534	25,507	458,581	441,661	(16,919)	382,938	351,667
Operating Expenses	1,687,624	1,750,844	63,220	1,873,654	186,031	1,205,890	1,469,870	263,980	1,420,178	1,064,340
Other	138,031	128,369	(9,663)	138,973	941	113,199	107,260	(5,938)	129,734	103,037
TOTAL EXPENSES	10,439,848	10,450,693	10,844	10,753,759	313,911	8,418,901	8,559,446	140,545	9,317,090	7,808,074
Total per ADA	15,150	15,218	68	15,606	(456)				14,408	12,314
NET INCOME / (LOSS)	510,365	60,174	450,191	183,117	327,247	644,134	(703,848)	1,347,983	476,055	503,241
OPERATING INCOME	650,349	188,543	461,806	322,090	328,259	757,333	(489,328)	1,246,661	605,789	606,279

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



Year-End Cash Balance

Projected	Budget	Variance
4,481,390	2,275,590	2,205,800

Balance Sheet

	6/30/2023	3/31/2024	4/30/2024	6/30/2024 FC
Assets				
Cash, Operating	3,961,722	4,044,905	4,655,318	4,481,390
Cash, Restricted	0	0	0	0
Accounts Receivable	2,035,509	0	0	2,234,179
Due From Others	(0)	(0)	(0)	(0)
Other Assets	212,116	126,417	125,481	203,297
Net Fixed Assets	899,509	810,805	805,586	780,754
Total Assets	7,108,857	4,982,127	5,586,386	7,699,619
Liabilities				
A/P & Payroll	282,372	352,846	324,066	589,469
Due to Others	736,247	3,640	2,705	1,984,305
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	385,754	356,039	2,603,042
Equity				
Beginning Fund Bal.	4,110,157	4,586,212	4,586,212	4,586,212
Net Income/(Loss)	476,055	10,160	644,134	510,365
Total Equity	4,586,212	4,596,372	5,230,346	5,096,577
Total Liabilities & Equity	7,108,857	4,982,127	5,586,386	7,699,619
Available Line of Credit				
Days Cash on Hand	157	139	165	159
Cash Reserve %	43.1%	38.1%	45.2%	43.5%



UPCS @ CSU CHANNEL ISLANDS

Financial Analysis

April 2024

Net Income

Upcs @ Csu Channel Islands is projected to achieve a net income of \$510K in FY23-24 compared to \$60K in the board approved budget. Reasons for this positive \$450K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2024, the school's cash balance was \$4.66M. By June 30, 2024, the school's cash balance is projected to be \$4.48M, which represents a 44% reserve.

As of April 30, 2024, the Accounts Receivable balance was \$K, same as in the previous month.

As of April 30, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$324K, compared to \$353K in the prior month.

Income Statement

Revenue

Total revenue for FY23-24 is projected to be \$10.95M, which is \$439K or 4.2% over budgeted revenue of \$10.51M.

LCFF Revenue (8011-8098) \$100K increase from budget due to a higher than budget ADA percentage and an increased UPP Percentage.

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

All Other Federal Revenue (8299) \$85K increase due to increasing the amount of Esser III spending in FY23/24. School plan is to expend all funds by adding in 325 Chrombooks, 60 Staff Laptop computers and 15 Staff Desktop computers.

State Mental Health (8592) \$55K increase due to a new funding source added after budget approval.

Expanded Learning Opportunity Program (8595) \$112K increase due to additional afterschool items tagged to Expanded Learning Opportunity Program.

Prop 28 Arts & Music (8596) \$97K decrease due to not having tagged any expenses to this revenue source. Proposition 28 funds will not be expended until FY24/25.

Other Fundraising (8696) \$26K decrease due to less than estimated Field Trip and other contributions.

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

Expenses

Total expenses for FY23-24 are projected to be \$10.44M, which is \$11K or 0.1% under budgeted expenditures of \$10.45M.

Certificated Salaries \$57K under budget due mainly to maternity leaves and less Substitute use than planned.

Classified Support Salaries (2200) \$21K under budget due mainly to less custodial hours worked than planned.

Employee Benefits \$26K under budget due mainly to a lower than budgeted SUI rate.

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



Non Capitalized Equipment (4411) \$180K over budget due to expending the remaining In Person Instruction one-time revenue as well as the addition of Chromebooks, Staff Laptops and Staff Desktops to expend the remainder of the Esser III Funding.

Field Trips & Pupil Transportation (5812) \$75K over budget due to the addition of Hop Skip Drive expenses for the transportation of homeless students along with higher than budgeted field trip expenses.

Special Education Services (5842) \$84K under budget due to less than budgeted OT and PT work by VCOE and no need for a One-on-One Aide that had been budgeted.

Non Public School (5843) \$150K under budget due to no need for any Non-Public School placements or SDCs.

All Other Consultants & Services (5859) \$73K over budget due to the need for additional Boys & Girls Club Staffing and extra membership day fees. Both of these are covered with ELOP funding.

Depreciation Expense (6901) \$10K over due to the addition of the Capitalized Expense for the Open Stage over the summer.

ADA

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

Certified P2 ADA is 689.10 based on enrollment of 729 and a 93.9% attendance rate.

Average ADA through Month 8 is 689.10 (P2 Certified) with ending enrollment of 729 and a 93.9% attendance rate.

In Month 8, ADA was 679.42 with a 93.2% attendance rate.

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

**University Charter Schools
Check Register
4/1/2024-4/30/2024**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
E014718	ACOR001-1055 ACORN NEWSPAPERS	04/17/24	01/27/24 - ENROLLMENT ADVERTISEMENT	844.00	MASTERCARD
P052375	AFLA001-1055 AFLAC	04/17/24	04/24 - HEALTH PREMIUM #F5284	1,690.08	CHECK NVOICEPAY
P052015	ARTT001-1055 ART TREK	04/10/24	03/24 - ART CLASSES	3,600.00	CHECK NVOICEPAY
STD03/28/24-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	04/02/24	CREDIT CARD ENDING 2021	17,176.36	ONLINE PAYMENT
STD03/28/24-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	04/02/24	CREDIT CARD ENDING 2334	54.63	ONLINE PAYMENT
STD03/28/24-7507M	CALI001-1055 CALIFORNIA CREDIT UNION	04/02/24	CREDIT CARD ENDING 7507	127.25	ONLINE PAYMENT
EFT04/23/24M	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATC	04/23/24	05/24 - HEALTH PREMIUM	61,407.72	ONLINE PAYMENT
A016202	CANO002-1055 CANON SOLUTIONS AMERICA, INC.	04/10/24	12/21/23-03/20/24 - COPIER OVERAGES #2749431	3,605.36	ACH PAYMENT
P052651	COPO001-1055 COPOWER	04/23/24	05/24 - HEALTH PREMIUM #148622	7,663.57	CHECK NVOICEPAY
109258	EVAN001-1055 CHARMON EVANS	04/03/24	TJ MAXX - LUGGAGE - DC TRIP	78.66	EXED CUT CHECK
A016068	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	04/03/24	02/24 - MANAGEMENT CONTRACT FEE	13,295.68	ACH PAYMENT
A016357	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	04/17/24	03/24 - MANAGEMENT CONTRACT FEE	13,315.10	ACH PAYMENT
A016066	FRON001-1055 FRONTIER	04/03/24	#805-482-4609 - TELEPHONE - 03/16/24-04/15/24	102.09	ACH PAYMENT
P052014	HENS001-1055 HENSON'S MUSIC CENTER	04/10/24	MUSICAL INSTRUMENT REPAIRS	744.22	CHECK NVOICEPAY
A016204	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR,	04/10/24	03/24 - LEGAL SERVICES	245.00	ACH PAYMENT
E014604	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA	04/10/24	03/27/2024-04/25/2024 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
P052376	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	04/17/24	03/24 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
109259	PETT001-1055 CHARMON EVANS - PETTY CASH	04/03/24	REFEREE FEES - BASKETBALL	240.00	EXED CUT CHECK
E014493	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	04/03/24	03/24 - MOP SERVICES	167.86	MASTERCARD
E014716	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	04/17/24	04/24 - MOP SERVICES	167.86	MASTERCARD
A016203	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	04/10/24	02/20/24-02/23/24 - ADMINISTRATIVE FEES	8,625.00	ACH PAYMENT
A016206	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	04/10/24	03/01/24-03/31/24 - ADA & ADMINISTRATIVE FEES	14,467.00	ACH PAYMENT
A016207	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	04/10/24	02/01/24-02/29/24 - ADA & ADMINISTRATIVE FEES	11,573.60	ACH PAYMENT
109260	V0005968 CORWIN PRESS, INC.	04/10/24	03/05/24-03/06/24 - AUTHOR CONSULTING - RICKY ROBERTSON	15,000.00	EXED CUT CHECK
A016205	V0005968 CORWIN PRESS, INC.	04/10/24	03/21/24 - AUTHOR CONSULTING - RICKY ROBERTSON	2,150.00	ACH PAYMENT
A016358	V0006926 FIRST STUDENT, INC.	04/17/24	03/18/24-03/22/24 - TRANSPORTATION - BOYS AND GIRLS CLUB	5,150.00	ACH PAYMENT
A016486	V0006926 FIRST STUDENT, INC.	04/23/24	04/02/24-04/05/24 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,060.00	ACH PAYMENT
P051708	V0008461 BRICKS 4 KIDZ	04/03/24	03/21/24-05/02/24 - SPRING SESSION - AFTERSCHOOL - LEGO SESSIONS	3,150.00	CHECK NVOICEPAY
P052016	V0015834 HOPSKIPDRIVE, INC.	04/10/24	03/01/24-04/01/24 - TRANSPORTATION	3,585.08	CHECK NVOICEPAY
A016359	V0018993 VERIZON WIRELESS	04/17/24	03/02/24-04/01/24 - HOTSPOTS - ACCT # 442624514-0001	50.10	ACH PAYMENT
P051706	V0021220 AMAZON CAPITAL SERVICES	04/03/24	HEADPHONES	503.54	CHECK NVOICEPAY
P052374	V0021220 AMAZON CAPITAL SERVICES	04/17/24	BOOKS, CONSTRUCTION PAPER, GLUE, RUBBER STAMP, ETC	394.24	CHECK NVOICEPAY
P052652	V0021220 AMAZON CAPITAL SERVICES	04/23/24	MODELING CLAY, CARDSTOCK, SLIME KIT, FIDGET TOYS, ETC	1,291.77	CHECK NVOICEPAY
E014717	V0022457 SHREDITE CO./STORERITE INC.	04/17/24	04/08/24 - DOCUMENT SHREDDING SERVICES	411.00	MASTERCARD
P052653	V0022579 EXPLORELEARNING	04/23/24	FY23-24 - FRAX FOUNDATIONS 2 MATH LICENSE	573.75	CHECK NVOICEPAY
P051707	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDINC	04/03/24	03/24 - WORKERS' COMP	9,699.15	CHECK NVOICEPAY
A016067	VISI001-1055 VISION SERVICE PLAN - (CA)	04/03/24	04/24 - HEALTH PREMIUM	1,106.45	ACH PAYMENT
A016065	WAXI001-1055 WAXIE SANITARY SUPPLY	04/03/24	TRASH LINERS, TOILET PAPER, PAPER TOWELS	1,888.71	ACH PAYMENT
GRAND TOTAL				211,222.97	

**University Charter Schools
Credit Card Register
4/1/2024-4/30/2024**

Object Code	Object Title	Name	Documnt Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHER CREATED MATERIALS - BOOKS	4/2/2024	GENERAL	\$627.31		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	PEARSON EDUCATION - SPED FORMS	4/2/2024	GENERAL	\$282.23		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	AMAZON - PLANT POTS	4/2/2024	GENERAL	\$64.32		CHILD CARE PROGRAM	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - CLASSROOM ACTIVITIES	4/2/2024	GENERAL	\$11.90		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - MATH WORKSHEETS	4/2/2024	GENERAL	\$28.70		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	LAKE SHORE LEARNING MATERIALS - CLASSROOM SUPPLIES	4/2/2024	GENERAL	\$135.09		24.1.12	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - MATH ACTIVITIES	4/2/2024	GENERAL	\$42.00		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - CLASSROOM WORKSHEETS	4/2/2024	GENERAL	\$5.95		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	SMART AND FINAL - SCIENCE LAB MATERIALS	4/2/2024	GENERAL	\$32.15		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - PRINTABLE ACTIVITIES	4/2/2024	GENERAL	\$7.00		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - CLASSROOM WORKSHEETS	4/2/2024	GENERAL	\$20.78		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TEACHERSPAYTEACHERS - CLASSROOM ACTIVITIES	4/2/2024	GENERAL	\$14.00		SPECIAL EDUCATION	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD03/28/24-2021	AMAZON - AIR FRESHENER REFILL	4/2/2024	GENERAL	\$15.12		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	NOAH'S BAGELS - MEALS - LEADERSHIP MEETING	4/2/2024	GENERAL	\$172.84		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	THE WEBSTRAUNT STORE - SNACKS - AFTER SCHOOL	4/2/2024	GENERAL	\$1,463.40		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - COSTCO - SNACKS - STAFF	4/2/2024	GENERAL	\$165.43		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SAM'S CLUB - SNACKS - CHILD CARE	4/2/2024	GENERAL	\$123.13		CHILD CARE PROGRAM	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SMART & FINAL - REFRESHMENTS - STUDENT AWARDS	4/2/2024	GENERAL	\$37.13		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - COSTCO - SNACKS - AFTER SCHOOL	4/2/2024	GENERAL	\$972.25		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SAM'S CLUB - REFRESHMENTS - TRACK & MEET	4/2/2024	GENERAL	\$128.92		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TOPPERS PIZZA - MEALS - STAFF MEETING	4/2/2024	GENERAL	\$83.57		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	DOMINO'S PIZZA - MEALS - PARENT ED NIGHT	4/2/2024	GENERAL	\$487.00		24.3.07	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	FOOD SERVICE DIRECT - SNACKS - AFTER SCHOOL	4/2/2024	GENERAL	\$1,261.75		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SAM'S CLUB - SNACKS - TESTING	4/2/2024	GENERAL	\$77.01		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	NOAH'S BAGELS - MEALS - STAFF MEETING	4/2/2024	GENERAL	\$124.04		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SAM'S CLUB - MEALS - PARENT ED NIGHT	4/2/2024	GENERAL	\$158.85		24.3.07	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SAM'S CLUB - SNACKS - STAFF MEETING	4/2/2024	GENERAL	\$135.80		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	ROLLING PIN DONUTS - MEALS - STAFF MEETING	4/2/2024	GENERAL	\$62.10		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	NOAH'S BAGELS - FOOD - PARENT TOUR	4/2/2024	GENERAL	\$143.40		24.3.07	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	SMART AND FINAL - REFRESHMENTS - STUDENTS AWARDS	4/2/2024	GENERAL	\$51.55		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TOPPERS PIZZA - MEALS - LEADERSHIP MEETING	4/2/2024	GENERAL	\$301.39		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - SNACKS - CHILDCARE	4/2/2024	GENERAL	\$55.75		CHILD CARE PROGRAM	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD03/28/24-2021	TRACTOR SUPPLY CO - PLAY SAND	4/2/2024	GENERAL	\$3,258.18		24.1.12	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD03/28/24-2021	BAUDVILLE INC. - GRADUATION SUPPLIES	4/2/2024	GENERAL	\$521.07		PROMOTION	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD03/28/24-2021	INSTACART - COSTCO - STAFF LOUNGE SUPPLIES	4/2/2024	GENERAL	\$296.68		GENERAL	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD03/28/24-2021	THE HOME DEPOT - (1) PRESSURE WASHER	4/2/2024	GENERAL	\$308.87		GENERAL	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD03/28/24-2021	MF ATHLETIC - (1) TURBO JAVELIN KIT	4/2/2024	GENERAL	\$389.98		GENERAL	UPCS
5311	Dues & Memberships	CALIFORNIA CREDIT UNION	STD03/28/24-2021	SAN JOAQUIN COUNTY OFFICE OF EDUCATION - EDJOIN SERVICE AGREEMENT	4/2/2024	GENERAL	\$1,200.00		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD03/28/24-2021	PEGASUS TRANSIT, INC. - 04/24/24 - TRANSPORTATION - DISNEYLAND - CONVENIENCE FEE	4/2/2024	GENERAL	\$77.04		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD03/28/24-2021	PEGASUS TRANSIT, INC. - 05/28/24 - TRANSPORTATION - CALIFORNIA SCIENCE CENTER	4/2/2024	GENERAL	\$2,207.68		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD03/28/24-2021	PEGASUS TRANSIT, INC. - 06/05/24 - TRANSPORTATION - SIX FLAGS MAGIC MOUNTAIN - CONVENIENCE FEE	4/2/2024	GENERAL	\$51.26		GENERAL	UPCS
5812	Field Trips & Pupil Transportation	CALIFORNIA CREDIT UNION	STD03/28/24-2021	CA SCIENCE CENTER - 05/28/24 - FIELDTRIP - CALIFORNIA SCIENCE CENTER	4/2/2024	GENERAL	\$25.00		GENERAL	UPCS
5861	Non Instructional Software	CALIFORNIA CREDIT UNION	STD03/28/24-2021	SCHOOLHOUSE EDUCATION - PSYCH ANALYZER	4/2/2024	GENERAL	\$175.00		SPECIAL EDUCATION	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD03/28/24-2021	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	4/2/2024	GENERAL	\$79.00		GENERAL	UPCS
9440	Computers/Equipment	CALIFORNIA CREDIT UNION	STD03/28/24-2021	THE HOME DEPOT - (1) REFRIGERATOR	4/2/2024	GENERAL	\$1,294.74		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2334	SAM'S CLUB - SNACKS - STAFF	4/2/2024	GENERAL	\$5.92		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-2334	NOAH'S BAGELS - SNACKS - STAFF	4/2/2024	GENERAL	\$9.18		GENERAL	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD03/28/24-2334	EFAX - EFAX USAGE	4/2/2024	GENERAL	\$39.53		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD03/28/24-7507	TOPPERS PIZZA - MEALS - STUDENT AWARDS	4/2/2024	GENERAL	\$127.25		GENERAL	UPCS

TOTAL: TOTAL: \$ 17,358.24

		# of months remaining in FY													Actuals as of 4/30/2024										
State Schedule:		12		11		10		9		8		7		6		5		4		3		2		1	
District 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	PY P-2 PY P-2	PY P-2 PY P-2	PY P-2 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	CY P-1 CY P-1	CY P-1 CY P-1	CY P-1 CY P-1								
	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	ACTUAL Feb-24	ACTUAL Mar-24	ACTUAL Apr-24													
1213 Certificated Pupil Support - Guidance & Counseling	101,644	101,644	-	5,082	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	5,082	-									
1215 Certificated Pupil Support - Psychologists	87,783	87,783		4,389	8,778	8,778	8,778	8,778	8,778	8,778	8,778	8,778	8,778	8,778	4,389	-									
1299 Certificated Pupil Support - Other	99,926	99,926	402	4,996	9,992	9,992	9,992	9,992	9,992	9,992	9,992	9,992	9,992	9,993	4,595	-									
1300 Certificated Supervisors' & Administrators' Salaries	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	36,459	36,458	-									
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Total 1000 - Certificated Salaries	4,830,280	4,772,943	86,642	245,592	475,449	458,988	455,631	452,932	442,198	462,176	465,121	488,939	461,785	277,488	-										
2000 - Classified Salaries																									
2111 Instructional Aide & Other Salaries	308,630	281,028	6,480	10,777	28,665	27,417	24,260	27,723	21,696	27,020	27,404	20,366	29,410	29,810	-										
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2131 Classified Teacher Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2200 Classified Support Salaries	175,285	154,135	7,048	13,232	15,295	14,054	13,751	13,071	12,974	14,316	14,329	12,282	13,000	10,783	-										
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2400 Classified Office Staff Salaries	325,852	327,599	25,102	26,254	27,545	27,515	26,439	27,174	26,358	27,293	27,349	27,176	30,612	28,782	-										
2900 Other Classified Salaries	264,010	241,188	8,611	9,316	23,371	22,610	20,899	21,950	19,594	22,691	22,578	18,033	30,601	20,935	-										
Total 2000 - Classified Salaries	1,073,777	1,003,950	47,241	59,578	94,876	91,595	85,348	89,918	80,622	91,321	91,661	77,857	103,623	90,310	-										
3000 - Employee Benefits																									
3111 STRS - State Teachers Retirement System	922,583	911,632	16,455	45,272	87,406	84,339	60,889	85,577	81,403	81,463	84,386	90,184	88,201	106,056	-										
3212 PERS - Public Employee Retirement System	286,484	267,854	11,402	16,720	26,484	25,943	24,617	26,852	26,551	23,607	26,852	22,910	27,646	9,017	-										
3311 OASDI - Social Security	66,574	69,933	3,015	4,078	6,734	6,479	6,113	6,635	5,762	6,731	6,694	5,669	6,425	5,599	-										
3331 MED - Medicare	85,609	83,765	1,941	4,308	8,036	7,714	7,577	7,602	7,308	7,750	7,800	7,944	8,198	7,586	-										
3401 H&W - Health & Welfare	661,349	675,000	185,302	2,969	62,781	45,590	55,132	55,656	116,318	(7,366)	54,041	53,928	50,649	15,400	-										
3501 SUI - State Unemployment Insurance	38,184	15,490	221	349	501	339	300	243	6,803	1,937	1,110	686	1,500	1,500	-										
3601 Workers' Compensation Insurance	93,331	100,596	2,371	5,316	9,935	9,591	9,424	9,501	9,108	9,642	9,699	9,874	9,725	6,410	-										
3902 Other Benefits	-	4,005	528	101	101	101	101	439	107	107	107	95	1,108	1,108	-										
Total 3000 - Employee Benefits	2,154,114	2,128,274	221,235	79,115	201,978	180,097	164,153	191,757	250,416	126,815	190,690	191,289	193,452	137,276	-										
4000 - Supplies																									
4111 Core Curricula Materials	15,526	26,820	12,884	-	-	596	9,721	405	-	-	-	-	1,607	1,607	-										
4211 Books & Other Reference Materials	28,703	32,703	19,365	906	1,242	775	1,611	5,755	107	739	377	960	433	433	-										
4311 Student Materials	321,501	299,198	87,711	19,857	9,496	6,705	21,016	2,117	1,439	783	2,978	2,470	72,313	72,313	-										
4351 Office Supplies	20,000	20,000	-	2,173	2,221	2,691	1,370	1,307	3,610	2,435	2,747	699	373	373	-										
4371 Custodial Supplies	24,913	28,506	1,108	2,472	2,133	2,408	2,565	2,735	1,988	2,074	3,308	138	3,788	3,788	-										
4391 Food (Non Nutrition Program)	47,339	53,179	-	1,730	4,168	11,636	4,782	2,187	5,159	3,100	10,000	6,204	2,106	2,106	-										
4392 Uniforms	5,131	5,131	-	-	-	-	-	241	524	-	1,103	-	1,632	1,632	-										
4393 PE & Sports Equipment	6,000	6,000	-	89	238	64	378	444	248	-	650	3,258	315	315	-										
4395 Before & After School Program Supplies	5,000	5,000	-	-	-	-	-	-	2,486	124	75	-	1,158	1,158	-										
4399 All Other Supplies	10,000	23,032	79	1,904	1,815	1,701	1,539	2,218	1,880	2,775	1,871	1,140	2,000	4,110	-										
4390 Other Supplies	73,470	92,342	-	-	-	-	-	-	-	-	-	-	7,211	9,321	-										
4411 Non Capitalized Equipment	29,196	209,459	989	1,834	1,865	2,380	2,699	2,077	-	-	-	912	38,443	38,443	-										
Total 4000 - Supplies	513,309	709,027	122,137	30,966	23,179	28,957	45,681	19,484	17,441	12,030	142,927	15,781	124,168	126,278	-										
5000 - Operating Services																									
5211 Travel & Conferences	67,237	55,364	6,698	166	4,571	2,837	3,748	29,274	-	225	-	335	3,755	3,755	-										
5311 Dues & Memberships	47,033	47,672	4,042	-	5,579	21,311	2,580	2,211	197	-	278	1,200	5,137	5,137	-										
5451 General Insurance	65,000	65,000	62,515	-	-	-	-	-	-	-	-	-	1,243	1,243	-										
5511 Utilities	121,636	121,636	1,457	1,164	1,507	1,507	1,507	1,507	43,362	1,507	1,507	1,567	32,523	32,523	-										
5521 Security Services	5,407	5,407	-	-	-	-	-	-	-	-	-	-	2,704	2,704	-										
5531 Housekeeping Services	3,244	4,331	319	487	336	336	336	336	504	336	336	336	336	336	-										
5599 Other Facility Operations & Utilities	893	893	-	888	-	-	-	-	-	-	-	-	3	3	-										
5613 School Rent - Prop 39	53,727	53,727	-	-	53,727	-	-	-	-	-	-	-	-	-	-										
5619 Other Facility Rentals	66,030	66,030	9,809	-	5,566	4,573	5,236	9,477	5,571	4,904	5,594	-	7,649	7,649	-										
5621 Equipment Lease	29,229	29,229	5,689	1,083	2,030	2,566	1,346	4,832	2,141	1,083	4,689	1,083	1,343	1,343	-										
5631 Vendor Repairs	14,687	14,687	-	-	-	-	10,632	55	-	-	744	-	1,628	1,628	-										
5812 Field Trips & Pupil Transportation	129,733	204,350	-	2,857	26,885	5,123	30,492	11,789	19,533	41,376	25,713	9,056	15,763	15,763	-										
5821 Legal	15,000	30,000	-	-	7,507	1,201	1,201	6,727	7,523	70	245	245	6,727	30,000	-										
5823 Audit	11,330	15,380	882	-	2,150	2,150	2,150	-	4,050	1,406	-	-	1,296	1,296	-										
5831 Advertisement & Recruitment	9,210	9,210	-	-	-	-	-	-	2,532	4,220	844	-	807	807	-										
5842 Special Education Services	121,163	37,163	-	-	-	4,418	-	9,998	2,243	2,933	-	-	8,786	8,786	-										

Actuals as of 4/30/2024																		
		# 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				
	2023-24	2023-24	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				FORECAST	Budget Variance	
	Budget	Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Jul-23 - Jun-24	Better / (Worse)	% Better / (Worse)
5843 Non Public School	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	100%
5844 After School Services	56,220	48,128	-	855	7,483	-	9,533	2,700	3,000	6,049	6,750	-	5,879	5,879	-	48,128	8,092	14%
5849 Other Student Instructional Services	15,813	15,363	-	-	-	-	-	-	4,500	-	-	-	5,432	5,432	-	15,363	450	3%
5852 PD Consultants & Tuition	69,763	69,763	-	7,605	2,300	15,469	2,150	18,150	3,000	-	17,244	-	1,923	1,923	-	69,763	-	-
5854 Nursing & Medical (Non-IEP)	16,200	22,204	-	-	-	-	-	-	-	-	11,102	-	5,551	5,551	-	22,204	(6,004)	-37%
5859 All Other Consultants & Services	378,933	452,305	15,619	13,627	18,367	35,762	47,049	27,582	18,307	32,985	75,263	35,077	66,333	66,333	-	452,305	(73,372)	-19%
5861 Non Instructional Software	42,417	47,383	43,616	(17,474)	2,268	100	12,500	-	588	-	-	175	2,805	2,805	-	47,383	(4,966)	-12%
5871 District Oversight Fees	239,881	242,767	-	-	-	-	-	-	-	-	122,012	-	-	120,755	-	242,767	(2,886)	-1%
5899 All Other Expenses	20,474	20,474	1,062	1,142	2,285	521	2,759	1,513	2,995	469	2,740	1,140	1,924	1,924	-	20,474	-	-
5911 Office Phone	1,700	1,700	144	144	136	149	139	158	158	142	141	141	124	124	-	1,700	-	-
5921 Internet	1,081	1,081	-	-	-	-	-	-	-	-	-	-	541	541	-	1,081	-	-
5923 Website Hosting	2,750	3,593	232	-	-	-	-	-	2,843	-	-	-	259	259	-	3,593	(843)	-31%
5931 Postage & Shipping	2,784	2,784	167	10	234	41	554	-	839	167	644	87	20	20	-	2,784	-	-
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 5000 - Operating Services	1,750,844	1,687,624	173,514	14,024	112,688	104,370	133,912	119,583	115,774	105,913	275,671	50,442	180,489	301,245	-	1,687,624	63,220	4%
6000 - Capital Outlay																		
6901 Depreciation Expense	128,369	138,031	11,378	11,332	11,390	11,265	11,265	11,265	11,309	11,309	11,293	11,396	11,541	13,292	-	138,031	(9,663)	-8%
Total 6000 - Capital Outlay	128,369	138,031	11,378	11,332	11,390	11,265	11,265	11,265	11,309	11,309	11,293	11,396	11,541	13,292	-	138,031	(9,663)	-8%
7000 - Other Outgo																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	10,450,693	10,439,848	662,146	440,606	919,560	875,272	895,990	884,940	917,760	809,563	1,177,362	835,703	1,075,058	945,889	-	10,439,848	10,844	0%
NET INCOME	60,174	510,365	(647,215)	1,489,969	(730,598)	422,626	(254,089)	(102,964)	126,818	(203,829)	(90,558)	633,974	(260,155)	(126,194)	252,579	510,365	450,191	748%
Operating Income	188,543															648,396		
EBITDA	188,543															648,396		
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	4,027,929	4,044,905	4,655,318	4,406,704	4,481,390	3,961,722	925,636	
Cash Flow from Operating Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	60,174	510,365	(647,215)	1,489,969	(730,598)	422,626	(254,089)	(102,964)	126,818	(203,829)	(90,558)	633,974	(260,155)	(126,194)	252,579	510,365	450,191	
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)	(2,234,179)	-	-	-	-	-	-	-	-	-	-	-	-	(2,234,179)	(2,234,179)	(792,478)	
Change in Due from	-	-	-	-	-	(121)	-	121	-	-	-	-	-	-	-	-	-	-
Change in Accounts Payable	(14,988)	9,235	42,125	(293,426)	66,886	(4,217)	(26,805)	5,296	39,279	(93,132)	65,321	(57,495)	-	265,404	-	9,235	24,223	
Change in Due to	(1,062,569)	1,248,058	(5,435)	(589,571)	(10,034)	(901)	(122,273)	(926)	(1,603)	(931)	(933)	(935)	-	-	1,981,600	1,248,058	2,310,627	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	297,862	(4,308)	18,327	35,878	36,862	36,678	38,886	32,912	36,250	37,662	28,715	-	-	-	297,862	297,862	
Change in Prepaid Expenditures	(136,273)	(27,711)	85,102	(25,323)	-	-	(8,665)	(326)	(477)	-	(207)	-	-	(77,816)	-	(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	-	36,530	5,435	5,448	5,461	5,473	5,486	5,499	928	931	933	935	-	-	-	36,530	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	128,369	138,031	11,378	11,332	11,390	11,265	11,265	11,265	11,309	11,309	11,293	11,396	11,541	13,292	-	138,031	9,663	
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	(19,276)	-	-	(3,926)	-	-	-	(2,638)	-	(6,535)	(6,176)	-	-	-	(19,276)	(19,276)	
Cash Flow from Financing Activities																		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,275,590	2,445,881	3,452,254	4,277,475	3,652,532	4,123,520	4,113,953	4,070,805	4,277,331	4,027,929	4,044,905	4,655,318	4,406,704	4,481,390	4,481,390	4,481,390	2,205,800	