

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

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Key Performance Indicators

ADA vs. Budget



Cash on Hand



Net Income / (Loss)

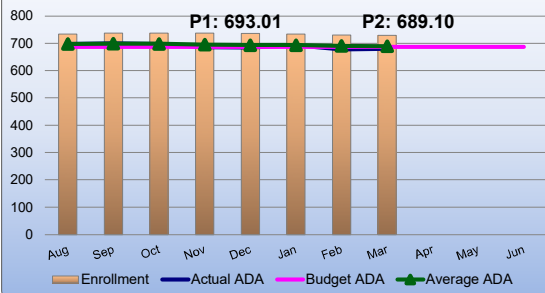


Year-End Cash



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ADA & Enrollment



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 \$192K 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).

After 4.5% retention bonus, Net Income is projected at \$224K, \$164 higher budget due to above reasons.

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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

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LCFF Supplemental & Concentration Grant Factors

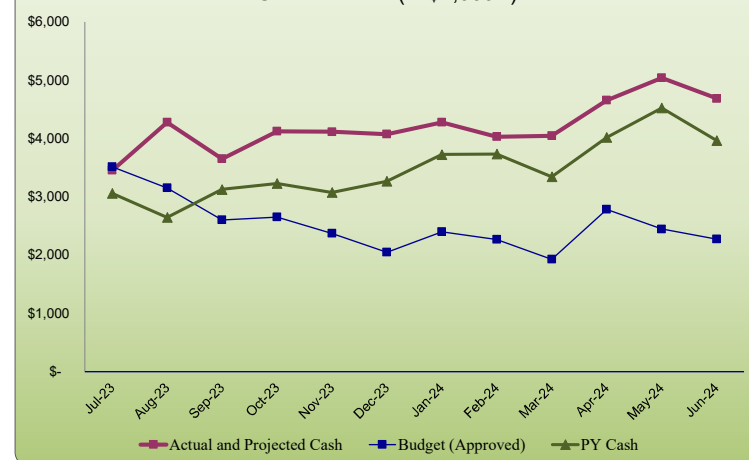
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	39.6%	51.0%	11.4%	47.3%
3-Year Average %	45.4%	49.2%	3.9%	49.1%
District UPP C. Grant Cap	68.3%	68.3%	0.0%	68.3%

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INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 05/31/24	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	8,096,367	7,996,047	100,320	8,096,367	0	6,591,193	6,596,073	(4,880)	6,909,613	6,198,067
Federal Revenue	1,092,289	993,512	98,777	1,092,289	0	679,789	726,655	(46,866)	1,021,141	635,938
State Revenue	962,920	876,108	86,812	962,920	0	2,385,187	579,004	1,806,183	1,017,176	686,945
Other Local Revenue	768,307	576,285	192,022	767,185	1,122	661,139	518,042	143,097	818,135	745,536
Grants/Fundraising	31,452	68,914	(37,461)	31,452	0	11,437	46,938	(35,501)	27,080	44,830
TOTAL REVENUE	10,951,335	10,510,866	440,469	10,950,213	1,122	10,328,746	8,466,712	1,862,034	9,793,145	8,311,316
Total per ADA	15,892	15,306	586	15,891	2				15,144	13,107
w/o Grants/Fundraising	15,847	15,206	641	15,845	2				15,102	13,037
Certificated Salaries	4,972,044	4,830,280	(141,764)	4,772,943	(199,101)	4,496,107	4,370,037	(126,071)	4,497,064	3,939,109
Classified Salaries	1,066,573	1,073,777	7,205	1,003,950	(62,623)	908,463	990,378	81,915	993,744	803,189
Benefits	2,190,834	2,154,114	(36,720)	2,128,274	(62,560)	1,989,469	1,952,191	(37,278)	1,893,433	1,546,732
Student Supplies	636,577	513,309	(123,268)	709,027	72,450	482,544	477,485	(5,059)	382,938	351,667
Operating Expenses	1,722,800	1,750,844	28,044	1,687,624	(35,176)	1,338,368	1,610,357	271,989	1,420,178	1,064,340
Other	138,031	128,369	(9,663)	138,031	0	124,594	117,815	(6,780)	129,734	103,037
TOTAL EXPENSES	10,726,859	10,450,693	(276,166)	10,439,848	(287,011)	9,339,546	9,518,262	178,716	9,317,090	7,808,074
Total per ADA	15,566	15,218	(348)	15,150	417				14,408	12,314
NET INCOME / (LOSS)	224,476	60,174	164,303	510,365	(285,888)	989,200	(1,051,550)	2,040,750	476,055	503,241
OPERATING INCOME	364,461	188,543	175,918	648,396	(283,935)	1,113,794	(815,921)	1,929,715	605,789	606,279

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



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Balance Sheet

	6/30/2023	4/30/2024	5/31/2024	6/30/2024 FC
Assets				
Cash, Operating	3,961,722	4,655,318	5,038,029	4,683,850
Cash, Restricted	0	0	0	0
Accounts Receivable	2,035,509	0	0	1,756,212
Due From Others	(0)	(0)	(0)	(0)
Other Assets	212,116	125,481	128,159	202,360
Net Fixed Assets	899,509	805,586	794,191	780,754
Total Assets	7,108,857	5,586,386	5,960,378	7,423,175
Liabilities				
A/P & Payroll	282,372	324,066	353,931	619,334
Due to Others	736,247	2,705	1,768	1,963,884
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	356,039	384,967	2,612,486
Equity				
Beginning Fund Bal.	4,110,157	4,586,212	4,586,212	4,586,212
Net Income/(Loss)	476,055	644,134	989,200	224,476
Total Equity	4,586,212	5,230,346	5,575,412	4,810,689
Total Liabilities & Equity	7,108,857	5,586,386	5,960,378	7,423,175
Available Line of Credit				
Days Cash on Hand	157	165	174	161
Cash Reserve %	43.1%	45.2%	47.6%	44.2%

Year-End Cash Balance		
Projected	Budget	Variance
4,683,850	2,275,590	2,408,260

**University Charter Schools
Check Register
5/1/2024-5/31/2024**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
P053798	AFLA001-1055 AFLAC	05/15/24	05/24 - HEALTH PREMIUM #F5Z84	1,690.08	CHECK NVOICEPAY
P053799	ARTT001-1055 ART TREK	05/15/24	04/24 - ART CLASSES	2,400.00	CHECK NVOICEPAY
P053096	B&BD001-1055 B & B DO IT CENTER	05/01/24	STUDENT GARDEN SUPPLIES	163.54	CHECK NVOICEPAY
P053859	BULL001-1055 IRELENE BULLICER	05/15/24	REIM: WALMART - BINDER POUCHES, HOME DEPOT - CLAY POTS, ETC	87.74	CHECK NVOICEPAY
P053796	CACH001-1055 MELISSA CACHU	05/15/24	WALMART - FOOD - CLASSROOM PARTY SUPPLIES	34.62	CHECK NVOICEPAY
STD04/28/24-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	05/02/24	CREDIT CARD ENDING 2021	12,556.17	ONLINE PAYMENT
STD04/28/24-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	05/02/24	CREDIT CARD ENDING 2334	78.99	ONLINE PAYMENT
STD04/28/24-7507M	CALI001-1055 CALIFORNIA CREDIT UNION	05/02/24	CREDIT CARD ENDING 7507	460.08	ONLINE PAYMENT
STD05/29/24-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	05/29/24	CREDIT CARD ENDING 2021 - PRE-PAYMENT	23,982.30	ONLINE PAYMENT
EFT05/21/24M	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATC	05/21/24	06/24 - HEALTH PREMIUM	61,412.96	ONLINE PAYMENT
2251M	CAMA004-1055 CAMARILLO CLEANERS	05/30/24	05/22/24 - DRY CLEANING SERVICES - GRADUATION GOWNS	110.00	MANUAL CHECK
A016637	CANO001-1055 CANON FINANCIAL SERVICES, INC.	05/01/24	04/24 - COPIER LEASE #001-0614659-003	1,083.25	ACH PAYMENT
A017223	CANO001-1055 CANON FINANCIAL SERVICES, INC.	05/29/24	05/24 - COPIER LEASE #001-0614659-003	1,083.25	ACH PAYMENT
P054204	COP0001-1055 COPOWER	05/22/24	06/24 - HEALTH PREMIUM #148622	7,663.57	CHECK NVOICEPAY
E014926	EJHA001-1055 E.J. HARRISON & SONS, INC.	05/01/24	04/24 - WASTE DISPOSAL - UPS	1,516.80	MASTERCARD
E015252	EJHA001-1055 E.J. HARRISON & SONS, INC.	05/22/24	05/24 - WASTE DISPOSAL - UPS	1,456.80	MASTERCARD
A016954	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	05/15/24	04/24 - MANAGEMENT CONTRACT FEE	13,435.93	ACH PAYMENT
A016741	FRON001-1055 FRONTIER	05/07/24	#805-482-4609 - TELEPHONE - 04/16/24-05/15/24	101.71	ACH PAYMENT
P053389	KRUS001-1055 REBECCA KRUSE	05/07/24	04/24/24-04/26/24 - MILEAGE - CASCWA CONFERENCE	335.21	CHECK NVOICEPAY
P053801	MALD001-1055 YESSICA MALDONADO	05/15/24	REIM: TARGET - STORAGE CONTAINERS, POWELL'S - BOOKS, ETC	200.48	CHECK NVOICEPAY
A016922	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR,	05/15/24	04/24 - LEGAL SERVICES	732.50	ACH PAYMENT
A017088	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR,	05/22/24	09/22-03/24 - LEGAL SERVICES	1,977.64	ACH PAYMENT
E015126	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA	05/15/24	04/26/24-05/25/24 - CLASSROOM RENTAL FEE - TAX	4,904.41	MASTERCARD
P053793	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	05/15/24	04/24 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P053800	PEGA001-1055 PEGASUS TRANSIT, INC.	05/15/24	02/24/24 - TRANSPORTATION - DISNEYLAND	2,594.00	CHECK NVOICEPAY
P054530	PEGA001-1055 PEGASUS TRANSIT, INC.	05/29/24	05/14/24 - TRANSPORTATION - SANTA BARBARA ZOO	1,581.50	CHECK NVOICEPAY
E014925	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	05/01/24	04/24 - MOP SERVICES	167.86	MASTERCARD
E015127	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	05/15/24	05/24 - MOP SERVICES	167.86	MASTERCARD
E015360	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	05/29/24	05/24 - MOP SERVICES	167.86	MASTERCARD
109261	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	05/15/24	11/23-02/24 - ELECTRIC - UPS	16,472.91	EXED CUT CHECK
P053792	PVSD001-1055 PLEASANT VALLEY SCHOOL DISTRICT	05/15/24	11/23-03/24 - WATER - UPS	9,019.68	CHECK NVOICEPAY
2250M	SANT003-1055 SANTA BARBARA ZOO	05/10/24	05/14/24 - FIELD TRIP ADMISSION	1,158.00	MANUAL CHECK
P054529	THOM001-1055 SHIRLEEN THOMSON	05/29/24	NOAH'S BAGEL - 05/08/24 - COFFEE - MOTHER'S DAY	194.92	CHECK NVOICEPAY
P054203	V0004985 LORENA JOHNSTON	05/22/24	AMAZON - INK CARTRIDGE, CLASSROOM SUPPLIES, BOOKS, ETC	290.74	CHECK NVOICEPAY
A016636	V0006926 FIRST STUDENT, INC.	05/01/24	04/09/24-04/12/24 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,060.00	ACH PAYMENT
A017089	V0006926 FIRST STUDENT, INC.	05/22/24	04/15/24-04/19/24 - TRANSPORTATION - BOYS AND GIRLS CLUB	7,725.00	ACH PAYMENT
A017224	V0006926 FIRST STUDENT, INC.	05/29/24	05/06/24-05/10/24 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,575.00	ACH PAYMENT
P054205	V0008460 LHP MUSIC INC.	05/22/24	(1) VIOLIN	364.65	CHECK NVOICEPAY
P054532	V0008461 BRICKS 4 KIDZ	05/29/24	05/09/24-06/06/24 - SPRING SESSION - AFTERSCHOOL - LEGO SESSIONS	2,775.00	CHECK NVOICEPAY
P053795	V0015617 KELLY OGG	05/15/24	TEACHERSPAYTEACHERS - CLASSROOM PRINTABLES	27.52	CHECK NVOICEPAY
P053794	V0015834 HOPSKIPDRIVE, INC.	05/15/24	04/01/24-04/30/24 - TRANSPORTATION	2,206.02	CHECK NVOICEPAY
P054534	V0017485 ARACELI WASYLEWSKI	05/29/24	REIM: TROPHIES ETC - BALLET FOLKLORICO TROPHIES & AWARDS ETC	797.17	CHECK NVOICEPAY
A016921	V0018993 VERIZON WIRELESS	05/15/24	04/02/24-05/01/24 - HOTSPOTS - ACCT # 442624514-0001	50.10	ACH PAYMENT
P054531	V0020234 BEHAVIORAL INTERVENTION SPECIALISTS OF L	05/29/24	04/24 - BCBA SUPPORT	1,600.80	CHECK NVOICEPAY
P053095	V0021220 AMAZON CAPITAL SERVICES	05/01/24	BOOKS, CALCULATORS, MARSHMALLOW CREME, ETC	765.40	CHECK NVOICEPAY
P053388	V0021220 AMAZON CAPITAL SERVICES	05/07/24	TONER, FILE FOLDERS, NAPKINS, PENS, BANDAGES, ETC	3,999.17	CHECK NVOICEPAY
P053797	V0021220 AMAZON CAPITAL SERVICES	05/15/24	MATH TOYS	13.40	CHECK NVOICEPAY
P054202	V0021220 AMAZON CAPITAL SERVICES	05/22/24	FLASH CARDS, CARDSTOCK, COPY PAPER, BRACELETS, ETC	2,387.31	CHECK NVOICEPAY
P054533	V0021220 AMAZON CAPITAL SERVICES	05/29/24	T-SHIRTS, TIE DYE KIT, BEAN BAGS, PLANNERS	236.71	CHECK NVOICEPAY
P053274	V0022675 BRIAN LANE	05/03/24	03/01/24 - CHILDCARE DEPOSIT REFUND	233.41	CHECK NVOICEPAY
P053273	V0022677 TAYLOR HOWE	05/03/24	03/08/24 - CHILDCARE DEPOSIT REFUND	502.16	CHECK NVOICEPAY

**University Charter Schools
Check Register
5/1/2024-5/31/2024**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
P053802	V0022879 HANNI JALIL	05/15/24	03/29/24 - CHILDCARE DEPOSIT REFUND	341.28	CHECK NVOICEPAY
2249M	V0022881 MUSIC MEMORIES & MORE	05/03/24	05/03/24 - DJ SERVICES - MIDDLE SCHOOL DANCE	777.00	MANUAL CHECK
P053094	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	05/01/24	04/24 - WORKERS' COMP	9,873.58	CHECK NVOICEPAY
P054528	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	05/29/24	FY23/24 - Q2 - OCCUPATIONAL THERAPY (86.51 HOURS)	14,123.01	CHECK NVOICEPAY
P054535	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	05/29/24	FY23/24 - Q3 - OCCUPATIONAL THERAPY (89.59 HOURS)	13,731.88	CHECK NVOICEPAY
P054527	VIGI001-1055 JEANINE VIGIL	05/29/24	REIM: TARGET - CLASSROOM SUPPLIES, ETC	1,049.22	CHECK NVOICEPAY
A016740	VISI001-1055 VISION SERVICE PLAN - (CA)	05/07/24	05/24 - HEALTH PREMIUM	1,106.45	ACH PAYMENT
A017225	VISI001-1055 VISION SERVICE PLAN - (CA)	05/29/24	06/24 - HEALTH PREMIUM & 04/24 - RETROACTIVE ADJ	1,086.95	ACH PAYMENT
A016739	WAXI001-1055 WAXIE SANITARY SUPPLY	05/07/24	FLOOR CLEANER, POLISH PADS, (1) FLOOR SCRUBBER	5,004.70	ACH PAYMENT
A016923	WAXI001-1055 WAXIE SANITARY SUPPLY	05/15/24	DISINFECTANT CLEANER, URINAL DEODORANT, FOAM SOAP, ETC	2,230.95	ACH PAYMENT
A017087	WAXI001-1055 WAXIE SANITARY SUPPLY	05/22/24	PAPER TOWELS	39.33	ACH PAYMENT
P053803	WHIT001-1055 CHRISTY WHITE ACCOUNTANCY CORPORA	05/15/24	FY22/23 - TAX SERVICES	1,300.00	CHECK NVOICEPAY
GRAND TOTAL				248,380.26	

University Charter Schools
Credit Card Register
5/1/2024-5/31/2024

Object Code	Object Title	Name	Documnt Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4111	Core Curricula Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	ROCKWELL PRINTING - POSITIVE PREVENTION - M.S. CURR.	5/2/2024	GENERAL	\$2,902.87		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TEACHERSPAYTEACHERS - CLASSROOM ACTIVITIES	5/2/2024	GENERAL	\$5.25		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TEACHERS DISCOVERY WORLD LANGUAGES - PENCILS	5/2/2024	GENERAL	\$214.79		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	PEARSON EDUCATION - SPED FORMS	5/2/2024	GENERAL	\$173.10		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	HOBBY LOBBY - CRAFT SUPPLIES	5/2/2024	GENERAL	\$35.62		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TEACHERSPAYTEACHERS - PRINTABLES	5/2/2024	GENERAL	\$5.95		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TEACHERSPAYTEACHERS - BULLETIN BOARD SET	5/2/2024	GENERAL	\$5.60		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TEACHERSPAYTEACHERS - WORKSHEETS	5/2/2024	GENERAL	\$15.33		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	FOOD SERVICE DIRECT - SNACKS - AFTERSCHOOL	5/2/2024	GENERAL	\$423.74		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - SAM'S CLUB - FOOD - STAFF MEETING	5/2/2024	GENERAL	\$216.82		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - SMART & FINAL - SNACKS - STAFF MEETING	5/2/2024	GENERAL	\$38.36		24.2.04	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	WEBSTAIRANT STORE - SNACKS - AFTERSCHOOL	5/2/2024	GENERAL	\$986.25		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	TOPPERS PIZZA - FOOD - TESTING	5/2/2024	GENERAL	\$246.51		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	WALMART - COFFEE CREAMER	5/2/2024	GENERAL	\$16.73		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	GALACTIC GRILL - MEALS - FIELDTRIP	5/2/2024	GENERAL	\$978.71		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	MINT JULEP BAR - MEALS - FIELDTRIP	5/2/2024	GENERAL	\$14.63		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - SMART & FINAL - FOOD - TESTING	5/2/2024	GENERAL	\$99.91		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	REDROSE TAVERN - MEALS - FIELDTRIP	5/2/2024	GENERAL	\$324.34		24.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - SAM'S CLUB - FOOD - CHILDCARE	5/2/2024	GENERAL	\$160.24		CHILD CARE PROGRAM	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	NOAH'S BAGELS - FOOD - COFFEE WITH THE DIRECTORS	5/2/2024	GENERAL	\$285.04		24.3.07	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - COSTCO - FOOD - STAFF MEETING	5/2/2024	GENERAL	\$203.48		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2021	INSTACART - COSTCO - SNACKS - AFTERSCHOOL	5/2/2024	GENERAL	\$364.87		24.3.10	UPCS
4392	Uniforms	CALIFORNIA CREDIT UNION	STD04/28/24-2021	CUSTOMINK - SHIRTS - UPCS DISNEY SOUNDTRACK SESSIONS 2024	5/2/2024	GENERAL	\$329.04		24.3.10	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-2021	CARDEA SERVICES - 04/25/24 - POSITIVE PREVENTION TRAINING REGIST	5/2/2024	GENERAL	\$300.00		24.2.04	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-2021	CARDEA SERVICES - 04/25/24 - POSITIVE PREVENTION TRAINING REGIST	5/2/2024	GENERAL	\$300.00		24.2.04	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-2021	CARDEA SERVICES - 04/25/24 - POSITIVE PREVENTION TRAINING REGIST	5/2/2024	GENERAL	\$300.00		24.2.04	UPCS
5859	All Other Consultants & Services	CALIFORNIA CREDIT UNION	STD04/28/24-2021	AMERICAN RED CROSS - CPR TRAINING FEE	5/2/2024	GENERAL	\$222.00		GENERAL	UPCS
5931	Postage & Shipping	CALIFORNIA CREDIT UNION	STD04/28/24-2021	THE UPS STORE - POSTAGE	5/2/2024	GENERAL	\$36.39		GENERAL	UPCS
9332	Prepaid Expenses	CALIFORNIA CREDIT UNION	STD04/28/24-2021	CAL POLY CONFERENCE & EVENT PLANNING - 07/07/24-07/13/24 - CALIFO	5/2/2024	GENERAL	\$3,350.60		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-2334	COSTCO - SNACKS - STAFF	5/2/2024	GENERAL	\$38.98		GENERAL	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD04/28/24-2334	EFAX - EFAX USAGE	5/2/2024	GENERAL	\$40.01		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD04/28/24-7507	CRACKER BARREL - MEALS - STAFF	5/2/2024	GENERAL	\$170.50		24.2.04	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-7507	ROSINE'S RESTAURANT - MEALS - CASCWA CONFERENCE	5/2/2024	GENERAL	\$77.99		24.2.04	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-7507	MISSION RANCH RESTAURANT - MEALS - CASCWA CONFERENCE	5/2/2024	GENERAL	\$160.69		24.2.04	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD04/28/24-7507	JOE'S PLACE - MEALS - CASCWA CONFERENCE	5/2/2024	GENERAL	\$50.90		24.2.04	UPCS
5898	Uncategorized Expenses	CALIFORNIA CREDIT UNION	STD05/29/24-2021M	CREDIT CARD ENDING 2021 - PRE-PAYMENT	5/29/2024	GENERAL	\$23,982.30		GENERAL	UPCS
TOTAL:							TOTAL: \$ 37,077.54			

Actuals as of 5/31/2024																	
		# 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	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)
onment Schedule, June Deferral Only, Paid on a Lag 1 - District Apportionment Schedule, Paid on Time			0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		
			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	729														729	(11) -1%
Unduplicated Pupil Percentage	40%	51%														51%	0 29%
ADA	686.72	689.10														689.10	2
ADA Rate	93%	94%														93.85%	
Income																	
8011-8098 - Local Control Funding Formula Sources																	
8011 Local Control Funding Formula	3,180,242	2,674,557	-	151,804	151,804	273,247	273,247	273,247	273,247	273,247	-	681,742	340,871	341,822	(359,721)	2,674,557	(505,685) -16%
8012 Education Protection Account	1,970,861	2,307,847	-	-	-	422,909	-	-	422,909	-	-	377,273	-	-	1,084,756	2,307,847	336,985 17%
8019 Local Control Funding Formula - Prior Year	-	(94,229)	-	-	-	-	-	-	-	-	-	(35,221)	-	(19,669)	(39,339)	(94,229)	(94,229) 100%
8096 In Lieu of Property Taxes	2,844,944	3,109,846	-	164,992	-	549,975	-	439,980	219,990	219,990	605,084	255,428	255,428	292,431	106,548	3,109,846	264,903 9%
8098 In Lieu of Property Taxes, Prior Year	-	98,346	-	-	-	-	-	-	-	-	-	-	-	-	98,346	98,346	98,346 100%
Total 8011-8098 - Local Control Funding Formula	7,996,047	8,096,367	-	316,796	151,804	1,246,131	273,247	713,227	916,146	493,237	605,084	1,279,222	596,299	614,584	890,590	8,096,367	100,320 1%
8100-8299 - Federal Revenue																	
8181 Special Education - Federal (IDEA)	135,627	167,651	-	-	-	-	-	-	-	-	-	-	-	28,119	139,532	167,651	32,024 24%
8291 Title I	126,812	109,846	-	-	-	-	26,740	-	-	18,504	-	-	35,564	-	29,038	109,846	(16,966) -13%
8292 Title II	18,612	16,519	-	-	-	-	4,134	-	-	-	1,778	-	6,185	-	4,422	16,519	(2,093) -11%
8294 Title III	12,470	14,119	-	-	-	-	3,470	-	-	10,649	-	-	-	-	-	14,119	1,649 13%
8295 Title IV, SSAE	10,614	10,000	-	-	-	-	2,500	-	-	3,170	-	-	-	-	4,330	10,000	(614) -6%
8299 All Other Federal Revenue	689,377	774,154	-	-	-	-	-	62,575	-	-	56,953	-	447,567	-	207,059	774,154	84,777 12%
Total 8100-8299 - Other Federal Income	993,512	1,092,289	-	-	-	-	36,844	62,575	-	32,323	58,731	-	489,316	28,119	384,381	1,092,289	98,777 10%
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	178,848	-	-	-	-	-	-	-	-	-	-	-	-	66,351	178,848	16,095 10%
8592 State Mental Health	-	54,928	-	-	-	-	-	-	-	28,777	-	10,586	5,293	4,944	5,329	54,928	54,928 100%
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 Expanded Learning Opportunity Program	446,702	559,084	-	457,227	22,496	40,492	40,492	40,492	40,492	40,492	-	81,014	40,507	50,318	(294,937)	559,084	112,382 25%
8596 Prop 28 Arts & Music	96,594	-	-	-	-	-	-	-	-	-	-	39,944	19,972	-	(59,916)	-	(96,594) -100%
8599 State Revenue - Other	157,225	157,225	-	1,151,145	-	-	196,821	-	675	-	-	-	3,000	-	(1,194,415)	157,225	0
Total 8300-8599 - Other State Income	876,108	962,920	-	1,608,371	22,496	40,492	237,313	53,267	100,590	69,269	-	131,544	121,845	55,261	(1,477,529)	962,920	86,812 10%
8600-8799 - Other Local Revenue																	
8660 Interest & Dividend Income	5,621	24,661	258	181	1,710	2,221	4,891	1,854	12,681	168	168	176	737	737	-	25,783	20,162 359%
8682 Childcare & Enrichment Program Fees	115,000	115,000	12,651	5,112	12,886	8,389	11,273	10,831	11,068	10,185	8,809	7,326	6,942	9,528	-	115,000	(0)
8695 Contributions & Events	25,575	13,949	2,022	115	65	665	170	2,172	1,155	552	529	1,758	1,333	3,412	-	13,949	(11,626) -45%
8696 Other Fundraising	43,338	17,503	-	-	-	-	275	625	-	-	-	-	-	-	16,603	17,503	(25,835) -60%
8699 All Other Local Revenue	12,730	12,730	-	-	-	-	975	-	200	-	-	764	350	-	10,441	12,730	-
8792 Transfers of Apportionments - Special Ed	442,934	597,718	-	-	-	-	-	-	-	-	413,483	48,887	48,887	100,250	(13,789)	597,718	154,784 35%
Total 8600-8799 - Other Income-Local	645,199	781,562	14,931	5,408	14,662	11,275	17,585	15,482	25,103	10,905	422,989	58,911	58,250	130,531	(3,347)	782,684	137,485 21%
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	10,950,213	14,931	1,930,575	188,962	1,297,898	641,901	781,976	1,044,577	605,734	1,086,804	1,469,677	1,265,710	828,494	(205,904)	10,951,335	440,469 4%
Expense																	
1000 - Certificated Salaries																	
1110 Teachers' Salaries	3,583,414	3,561,415	-	177,500	354,999	356,653	356,084	350,241	355,954	359,763	354,050	354,116	350,167	191,889	-	3,561,415	21,999 1%
1120 Teachers' Hourly	274,326	264,747	49,735	5,768	15,688	16,523	16,084	15,197	7,891	15,990	25,969	54,403	23,025	18,476	-	264,747	9,579 3%
1170 Teachers' Salaries - Substitute	155,425	129,000	-	4,599	13,255	15,151	12,277	16,760	6,496	15,739	14,294	9,408	17,686	3,337	-	129,000	26,425 17%
1175 Teachers' Salaries - Stipend/Extra Duty	90,259	290,027	47	6,799	26,114	5,268	5,793	5,341	6,465	5,291	5,416	5,618	6,167	211,709	-	290,027	(199,767) -221%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)

Actuals as of 5/31/2024																									
		# of months remaining in FY																							
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 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	ACTUAL May-24			FORECAST Jul-23 - Jun-24	Budget Variance Better / (Worse) % Better / (Worse)								
1215 Certificated Pupil Support - Psychologist	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	9,992	9,992	9,992	9,992	4,595	-	99,926	0								
1300 Certificated Supervisors' & Administrators	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	4,972,044	86,642	245,592	475,449	458,988	455,631	452,932	442,198	462,176	465,121	488,939	462,438	475,936	-	4,972,044	(141,764)	-3%							
2000 - Classified Salaries																									
2111 Instructional Aide & Other Salaries	308,630	280,728	6,480	10,777	28,665	27,417	24,260	27,723	21,696	27,020	27,404	20,366	28,871	30,050	11,973	292,702	15,928	5%							
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	15,338	8,445	-	154,135	21,151	12%							
2300 Classified Supervisors' & Administrators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
2400 Classified Office Staff Salaries	325,852	328,548	25,102	26,254	27,545	27,515	26,439	27,174	26,358	27,293	27,349	27,176	27,599	32,743	-	328,548	(2,696)	-1%							
2900 Other Classified Salaries	264,010	291,188	8,611	9,316	23,371	22,610	20,899	21,950	19,594	22,691	22,578	18,033	26,638	74,898	-	291,188	(27,178)	-10%							
Total 2000 - Classified Salaries	1,073,777	1,054,599	47,241	59,578	94,876	91,595	85,348	89,918	80,622	91,321	91,661	77,857	98,446	146,136	11,973	1,066,573	7,205	1%							
3000 - Employee Benefits																									
3111 STRS - State Teachers Retirement System	922,583	949,660	16,455	45,272	87,406	84,339	60,889	85,577	81,403	81,463	84,386	90,184	84,176	148,109	-	949,660	(27,077)	-3%							
3212 PERS - Public Employee Retirement System	286,484	281,367	11,402	16,720	26,484	25,943	24,617	26,104	23,607	26,551	26,852	22,910	28,150	22,027	3,194	284,562	1,922	1%							
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	7,257	5,599	742	71,507	(4,933)	-7%							
3331 MED - Medicare	85,609	87,386	1,941	4,308	8,036	7,714	7,577	7,602	7,308	7,750	7,800	7,944	7,859	11,547	174	87,560	(1,951)	-2%							
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	54,096			678,447	(17,098)	-3%							
3501 SUI - State Unemployment Insurance	38,184	15,490	221	349	501	339	300	243	6,803	1,937	1,110	686	509	1,500	-	14,498	23,685	62%							
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	9,771	6,365	-	100,596	(7,264)	-8%							
3902 Other Benefits	-	4,005	528	101	101	101	101	439	107	107	107	95	107	2,108	-	4,005	(4,005)	100%							
Total 3000 - Employee Benefits	2,154,114	2,183,437	221,235	79,115	201,978	180,097	164,153	191,757	250,416	126,815	190,690	191,289	191,924	197,255	4,110	2,190,834	(36,720)	-2%							
4000 - Supplies																									
4111 Core Curricula Materials	15,526	26,820	12,884	-	-	596	9,721	405	-	-	-	-	2,903	311	-	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	739	377	960	139	728	-	32,703	(4,000)	-14%							
4311 Student Materials	321,501	293,248	87,711	19,857	9,496	6,705	21,016	2,117	1,439	783	2,978	2,470	5,070	133,607	-	293,248	28,253	9%							
4351 Office Supplies	20,000	22,000	-	2,173	2,221	2,691	1,370	1,307	3,610	2,435	2,747	699	2,163	583	-	22,000	(2,000)	-10%							
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	3,993	3,582	-	28,506	(3,593)	-14%							
4391 Food (Non Nutrition Program)	47,339	56,679	-	1,730	4,168	11,636	4,782	2,187	5,159	3,100	10,000	6,204	5,153	2,560	-	56,679	(9,340)	-20%							
4392 Uniforms	5,131	5,131	-	-	-	-	-	241	524	-	1,103	-	329	2,935	-	5,131	-								
4393 PE & Sports Equipment	6,000	6,000	-	89	238	64	378	444	248	-	650	3,258	106	524	-	6,000	-								
4395 Before & After School Program Supplies	5,000	5,000	-	-	-	-	-	-	2,486	124	75	-	-	2,316	-	5,000	-								
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	1,195	4,915	-	23,032	(13,032)	-130%							
4390 Other Supplies	73,470	95,842	-	-	-	-	-	-	-	-	-	-	-	13,249	-	95,842	(22,372)	-30%							
4411 Non Capitalized Equipment	29,196	137,459	989	1,834	1,865	2,380	2,699	2,077	-	-	119,817	912	2,912	1,974	-	137,459	(108,263)	-371%							
Total 4000 - Supplies	513,309	636,577	122,137	30,966	23,179	28,957	45,681	19,484	17,441	12,030	142,927	15,781	23,963	154,033	-	636,577	(123,268)	-24%							
5000 - Operating Services																									
5211 Travel & Conferences	67,237	55,364	6,698	166	4,571	2,837	3,748	29,274	-	225	-	335	1,190	6,321	-	55,364	11,873	18%							
5311 Dues & Memberships	47,033	47,672	4,042	-	5,579	21,311	2,580	2,211	197	-	278	1,200	-	10,273	-	47,672	(639)	-1%							
5451 General Insurance	65,000	65,000	62,515	-	-	-	-	-	-	-	-	-	-	2,485	-	65,000	-								
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	26,999	38,046	-	121,636	-								
5521 Security Services	5,407	5,407	-	-	-	-	-	-	-	-	-	-	-	5,407	-	5,407	-								
5531 Housekeeping Services	3,244	4,331	319	487	336	336	336	336	504	336	336	336	336	336	-	4,331	(1,087)	-34%							
5599 Other Facility Operations & Utilities	893	893	-	888	-	-	-	-	-	-	-	-	-	5	-	893	-								
5613 School Rent - Prop 39	55,276	53,727	-	-	53,727	-	-	-	-	-	-	-	-	-	-	53,727	1,549	3%							
5619 Other Facility Rentals	66,030	66,030	9,809	-	5,566	4,573	5,236	9,477	5,571	4,904	5,594	-	4,904	10,394	-	66,030	-								
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	1,083	1,603	-	29,229	-								
5631 Vendor Repairs	14,687	14,687	-	-	-	-	10,632	55	-	-	744	-	-	3,256	-	14,687	(9,280)	-172%							
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	20,415	11,111	-	204,350	(74,617)	-58%							
5821 Legal	15,000	30,000	-	-	-	7,507	1,201	-	-	7,523	70	245	-	10,745	-	30,000	(15,000)	-100%							
5823 Audit	11,330	15,380	882	-	2,150	2,150	2,150	-	4,050	1,406	-	-	1,300	1,293	-	15,380	(4,050)	-36%							
5831 Advertisement & Recruitment	9,210	9,210	-	-	-	-	-	-	-	2,532	4,220	844	-	1,614	-	9,210	-								
5842 Special Education Services	121,163	48,357	-	-	-	4,418	-	9,998	2,243	2,933	-	-	35,956	(7,190)	-	48,357	72,806	60%							
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	-	5,175	6,583	-	48,128	8,092	14%							

Actuals as of 5/31/2024																									
		# of months remaining in FY																							
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 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	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 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	ACTUAL May-24												
5849 Other Student Instructional Services	15,813	15,363	-	-	-	-	-	-	4,500	-	-	-	-	10,863											
5852 PD Consultants & Tuition	69,763	69,763	-	7,605	2,300	15,469	2,150	18,150	3,000	-	17,244	-	-	3,845											
5854 Nursing & Medical (Non-IEP)	16,200	22,204	-	-	-	-	-	-	-	-	11,102	-	-	11,102											
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	6,776	125,891											
5861 Non Instructional Software	42,417	47,383	43,616	(17,474)	2,268	100	12,500	-	-	588	-	175	(264)	5,874											
5871 District Oversight Fees	239,881	242,767	-	-	-	-	-	-	-	-	122,012	-	-	120,755											
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	1,739	2,110											
5911 Office Phone	1,700	1,700	144	144	136	149	139	158	142	141	141	141	142	106											
5921 Internet	1,081	1,081	-	-	-	-	-	-	-	-	-	-	-	1,081											
5923 Website Hosting	2,750	3,593	232	-	-	-	-	-	2,843	-	-	-	-	518											
5931 Postage & Shipping	2,784	2,784	167	10	234	41	554	-	839	167	644	87	36	5											
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total 5000 - Operating Services	1,750,844	1,698,818	173,514	14,024	112,688	104,370	133,912	119,583	115,774	105,913	275,671	50,442	132,478	384,432	-										
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	11,396	13,437											
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	11,396	13,437	-										
7000 - Other Outgo																									
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
TOTAL EXPENSE	10,450,693	10,683,506	662,146	440,606	919,560	875,272	895,990	884,940	917,760	809,563	1,177,362	835,703	920,645	1,371,229	16,084										
NET INCOME	60,174	266,707	(647,215)	1,489,969	(730,598)	422,626	(254,089)	(102,964)	126,818	(203,829)	(90,558)	633,974	345,065	(542,735)	(221,988)										
Operating Income	188,543																								
EBITDA	188,543																								
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	5,038,029	4,683,850										
Cash Flow from Operating Activities			-	-	-	-	-	-	-	-	-	-	-	-	-										
Net Income	60,174	266,707	(647,215)	1,489,969	(730,598)	422,626	(254,089)	(102,964)	126,818	(203,829)	(90,558)	633,974	345,065	(542,735)	(221,988)										
Change in Accounts Receivable		-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Prior Year Accounts Receivable	1,706,492	-	3,450	1,683,223	-	-	348,836	-	-	-	-	-	-	-	-										
Current Year Accounts Receivable	(1,441,701)	(1,756,212)	-	-	-	-	-	-	-	-	-	-	-	-	-										
Change in Due from	-	-	-	-	-	(121)	-	121	-	-	-	-	-	-	-										
Change in Accounts Payable	(14,988)	2,521	42,125	(293,426)	66,886	(4,217)	(26,805)	5,296	39,279	(93,132)	65,321	(57,495)	(6,715)	249,320	16,084										
Change in Due to	(1,062,569)	1,227,638	(5,435)	(589,571)	(10,034)	(901)	(122,273)	(926)	(1,603)	(931)	(933)	(935)	(937)	-	1,962,116										
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Change in Payroll Liabilities	-	334,442	(4,308)	18,327	35,878	36,862	36,678	38,886	32,912	36,250	37,662	28,715	36,579	-	-										
Change in Prepaid Expenditures	(136,273)	(27,711)	85,102	(25,323)	-	-	(8,665)	(326)	(477)	-	(207)	-	(3,615)	(74,201)	-										
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Change in Deferred Revenue	-	(1,474,758)	-	(1,474,758)	-	-	-	-	-	-	-	-	-	-	-										
Change in Other Long Term Assets	-	37,467	5,435	5,448	5,461	5,473	5,486	5,499	928	931	933	935	937	-	-										
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	11,396	13,437	-										
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-										
Capital Expenditures	-	(19,276)	-	-	(3,926)	-	-	-	(2,638)	-	(6,535)	(6,176)	-	-	-										
Cash Flow from Financing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-										
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Ending Cash Balance	2,275,590	2,690,572	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	5,038,029	4,683,850	4,683,850										