

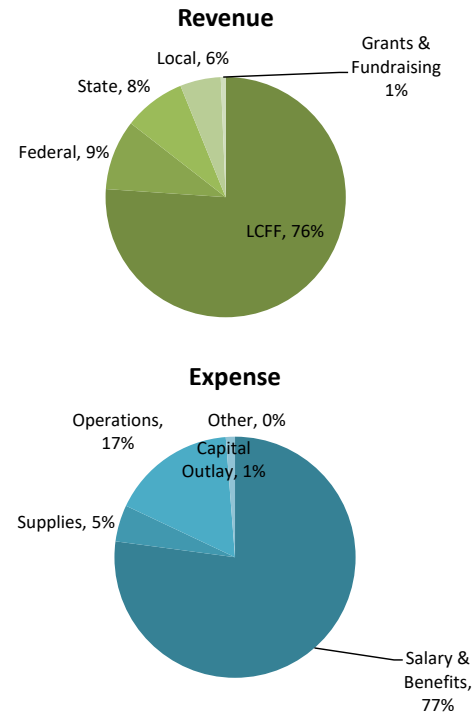
UPCS @ CSU CHANNEL ISLANDS

Multi-Year Budget Summary

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	2023-24 Forecast	2024-25	2025-26
Total Enrollment	740	739	751
ADA	686.72	685.79	696.93
% Free and Reduced	40%	40%	40%
% English Language Learners	0%	0%	0%
% Unduplicated Low Income, EL, Foster Youth	40%	40%	40%
INCOME			
8011-8098 · Local Control Funding Formula Sources	7,996,047	8,209,684	8,572,895
8100-8299 · Federal Revenue	993,512	417,043	293,681
8300-8599 · Other State Revenue	876,108	1,347,105	942,814
8600-8799 · Other Local Revenue	576,285	575,687	582,870
Grants/Fundraising	68,914	71,629	73,985
8999 · Other Prior Year Adjustment	-	-	-
TOTAL INCOME	10,510,866	10,621,148	10,466,245
EXPENSE			
1000 · Certificated Salaries	4,830,280	4,884,158	4,723,455
2000 · Classified Salaries	1,073,777	1,105,561	1,138,286
3000 · Employee Benefits	2,154,114	2,215,147	2,191,470
4000 · Supplies	513,309	508,913	524,726
5000 · Operating Services	1,750,844	1,672,549	1,741,948
6000 · Capital Outlay	128,369	126,028	104,246
7000 · Other Outgo	-	-	-
TOTAL EXPENSE	10,450,693	10,512,356	10,424,131
NET INCOME	60,174	108,792	42,114
Ending Cash Balance	2,275,590	2,585,942	2,721,055
Month with Lowest Ending Cash Balance	Mar: \$1,930,180	Jun: \$2,573,212	Jun: \$2,708,325
5% Reserve Goal	522,535	525,618	521,207
Net Income as a Percentage of Expenses	0.6%	1.0%	0.4%
Ending Cash as a Percentage of Expenses	21.8%	24.6%	26.1%
Ending Debt Balance	-	-	-
Per Pupil Revenue	14,204	14,372	13,936
Per Pupil Revenue without Grants/Fundraising	14,111	14,275	13,838
Per Pupil Expense	14,123	14,225	13,880

2023-24 Revenue and Expense By Category



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	0	1	2
	2023-24 Forecast	2024-25	2025-26
Enrollment	740	739	751
ADA	686.72	685.79	696.93
ADA %	93%	93%	93%
UPP	45%	42%	40%
Income			
8011-8098 • Local Control Funding Formula Sources			
8011 Local Control Funding Formula	3,180,242	3,400,387	3,685,503
8012 Education Protection Account	1,970,861	1,968,198	2,000,158
8096 In Lieu of Property Taxes	2,844,944	2,841,099	2,887,233
Total 8011-8098 • Local Control Funding Formula Sources	7,996,047	8,209,684	8,572,895
8100-8299 • Federal Revenue			
8181 Special Education - Federal (IDEA)	135,627	135,444	137,643
8291 Title I	126,812	126,812	126,812
8292 Title II	18,612	18,612	18,612
8294 Title III	12,470	-	-
8295 Title IV, SSAE	10,614	10,614	10,614
8299 All Other Federal Revenue	689,377	125,561	-
Total 8100-8299 • Other Federal Income	993,512	417,043	293,681
8300-8599 • Other State Revenue			
8550 Mandate Block Grant	12,835	14,167	14,613
8561 State Lottery - Non Prop 20	116,742	116,585	118,478
8562 State Lottery - Prop 20	46,010	45,948	46,694
8560 Lottery Revenue	162,753	162,533	165,172
8595 Expanded Learning Opportunity Program	446,702	430,712	447,558
8596 Prop 28 Arts & Music	96,594	103,145	103,006
8599 State Revenue - Other	157,225	636,549	212,466
Total 8300-8599 • Other State Income	876,108	1,347,105	942,814
8600-8799 • Other Local Revenue			
8660 Interest & Dividend Income	5,621	5,621	5,621
8682 Childcare & Enrichment Program Fees	115,000	115,000	115,000
8695 Contributions & Events	25,575	26,583	27,457
8696 Other Fundraising	43,338	45,046	46,528
8699 All Other Local Revenue	12,730	12,730	12,730
8792 Transfers of Apportionments - Special Education	442,934	442,336	449,519
Total 8600-8799 • Other Income-Local	645,199	647,316	656,855
Prior Year Adjustments			
8999 Other Prior Year Adjustment	-	-	-
Total Prior Year Adjustments	-	-	-
TOTAL INCOME	10,510,866	10,621,148	10,466,245
Expense			
1000 • Certificated Salaries			
1110 Teachers' Salaries	3,583,414	3,600,385	3,401,683

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	2023-24 Forecast	2024-25	2025-26
1120 Teachers' Hourly	274,326	282,446	290,807
1170 Teachers' Salaries - Substitute	155,425	160,026	164,762
1175 Teachers' Salaries - Stipend/Extra Duty	90,259	92,931	95,682
1213 Certificated Pupil Support - Guidance & Counseling	101,644	104,652	107,750
1215 Certificated Pupil Support - Psychologist	87,783	90,381	93,057
1299 Certificated Pupil Support - Other	99,926	102,883	105,929
1300 Certificated Supervisors' & Administrators' Salaries	437,502	450,452	463,786
1900 Other Certificated Salaries	-	-	-
Total 1000 • Certificated Salaries	4,830,280	4,884,158	4,723,455
2000 • Classified Salaries			
2111 Instructional Aide & Other Salaries	308,630	317,765	327,171
2200 Classified Support Salaries	175,285	180,474	185,816
2400 Classified Office Staff Salaries	325,852	335,497	345,428
2900 Other Classified Salaries	264,010	271,825	279,871
Total 2000 • Classified Salaries	1,073,777	1,105,561	1,138,286
3000 • Employee Benefits			
3111 STRS - State Teachers Retirement System	922,583	932,874	902,180
3212 PERS - Public Employee Retirement System	286,484	306,240	322,135
3311 OASDI - Social Security	66,574	68,545	70,574
3331 MED - Medicare	85,609	86,851	84,995
3401 H&W - Health & Welfare	661,349	683,700	672,876
3501 SUI - State Unemployment Insurance	38,184	38,464	38,486
3601 Workers' Compensation Insurance	93,331	98,473	100,224
Total 3000 • Employee Benefits	2,154,114	2,215,147	2,191,470
4000 • Supplies			
4111 Core Curricula Materials	15,526	16,138	16,668
4211 Books & Other Reference Materials	28,703	7,800	8,057
4311 Student Materials	321,501	333,861	344,845
4351 Office Supplies	20,000	19,973	20,297
4371 Custodial Supplies	24,913	24,879	25,283
4391 Food (Non Nutrition Program)	47,339	49,204	50,823
4392 Uniforms	5,131	5,333	5,509
4393 PE & Sports Equipment	6,000	5,992	6,089
4395 Before & After School Program Supplies	5,000	4,993	5,074
4399 All Other Supplies	10,000	10,394	10,736
4390 Other Supplies	73,470	75,916	78,231
4411 Non Capitalized Equipment	29,196	30,346	31,345
Total 4000 • Supplies	513,309	508,913	524,726
5000 • Operating Services			
5211 Travel & Conferences	67,237	69,886	72,186
5311 Dues & Memberships	47,033	48,820	51,245
5451 General Insurance	65,000	67,470	70,821

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	0	1	2
	2023-24 Forecast	2024-25	2025-26
5511 Utilities	121,636	126,428	130,588
5521 Security Services	5,407	5,620	5,805
5531 Housekeeping Services	3,244	3,367	3,535
5599 Other Facility Operations & Utilities	893	927	973
5613 School Rent - Prop 39	55,276	57,376	60,226
5619 Other Facility Rentals	66,030	68,632	70,890
5621 Equipment Lease	29,229	30,381	31,380
5631 Vendor Repairs	5,407	5,612	5,891
5812 Field Trips & Pupil Transportation	129,733	134,662	141,351
5821 Legal	15,000	15,570	16,343
5823 Audit	11,330	11,776	12,164
5831 Advertisement & Recruitment	9,210	9,573	9,888
5842 Special Education Services	121,163	125,936	130,080
5843 Non Public School	150,000	20,000	20,000
5844 After School Services	56,220	58,356	61,255
5849 Other Student Instructional Services	15,813	16,436	16,977
5852 PD Consultants & Tuition	69,763	72,512	74,897
5854 Nursing & Medical (Non-IEP)	16,200	16,816	17,651
5859 All Other Consultants & Services	378,933	386,091	404,171
5861 Non Instructional Software	42,417	44,088	45,539
5871 District Oversight Fees	239,881	246,291	257,187
5899 All Other Expenses	20,474	21,281	21,981
5911 Office Phone	1,700	1,767	1,825
5921 Internet	1,081	1,124	1,161
5923 Website Hosting	2,750	2,858	2,952
5931 Postage & Shipping	2,784	2,894	2,989
Total 5000 • Operating Services	1,750,844	1,672,549	1,741,948
6000 • Capital Outlay			
6901 Depreciation Expense	128,369	126,028	104,246
Total 6000 • Capital Outlay	128,369	126,028	104,246
7000 • Other Outgo			
7438 Interest Expense	-	-	-
Total 7000 • Other Outgo	-	-	-
TOTAL EXPENSE	10,450,693	10,512,356	10,424,131
NET INCOME	60,174	108,792	42,114
Beginning Cash Balance	3,036,086	2,275,590	2,585,942
Cash Flow from Operating Activities			
Net Income	60,174	108,792	42,114
Change in Accounts Receivable			
Prior Year Accounts Receivable	1,706,492	1,441,701	1,338,628
Current Year Accounts Receivable	(1,441,701)	(1,338,628)	(1,322,381)

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	0	1	2
	2023-24 Forecast	2024-25	2025-26
Change in Due from	-	-	-
Change in Accounts Payable	(14,988)	(14,238)	(13,527)
Change in Due to	(1,062,569)	-	-
Change in Accrued Vacation	-	-	-
Change in Payroll Liabilities	-	-	-
Change in Prepaid Expenditures	(136,273)	(13,303)	(13,968)
Change in Deposits	-	-	-
Change in Deferred Revenue	-	-	-
Change in Other Long Term Assets	-	-	-
Change in Other Long Term Liabilities	-	-	-
Depreciation Expense	128,369	126,028	104,246
Cash Flow from Investing Activities			
Capital Expenditures	-	-	-
Cash Flow from Financing Activities			
Source - Sale of Receivables	-	-	-
Use - Sale of Receivables	-	-	-
Source - Loans	-	-	-
Use - Loans	-	-	-
Ending Cash Balance	2,275,590	2,585,942	2,721,055
Month with Lowest Ending Cash Balance	Mar: \$1,930,180	Jun: \$2,573,212	Jun: \$2,708,325
5% Reserve Goal	522,535	525,618	521,207
Operating Income	188,543	234,820	146,360
EBITDA	188,543	234,820	146,360
Net Income as a Percent of Expenses	0.6%	1.0%	0.4%
Ending Cash as a Percent of Expenses	21.8%	24.6%	26.1%