

UPCS @ CSU CHANNEL ISLANDS

2021-22 Cash Flow Forecast

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Actuals as of 6/30/2022

		# of months remaining in FY																		
		12	11	10	9	8	7	6	5	4	3	2	1							
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1							
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1							
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	Budget Variance			
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)			
Apportionment Schedule, FY 20-21 Version, Paid on a Lag		0%	5%	5%	9%	9%	9%	9%	9%	9%	4%	4%	4%	80%						
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		0	10	21	16	16	13	18	19	22	11	21	13		180					
Enrollment		715	686												686	(29)	-4%			
Unduplicated Pupil Percentage		45%	49%												49%	0	9%			
ADA		686.40	636.17												636.17	(50)				
Income																				
8011-8098 - Local Control Funding Formula Sources																				
8011 Local Control Funding Formula		2,667,505	2,239,100	-	150,579	150,579	271,042	271,042	271,042	271,042	226,557	226,557	226,557	(323,496.00)	2,239,100.00	(428,405)	-16%			
8012 Education Protection Account		1,328,731	1,335,067	-	-	-	246,282	-	246,281	-	-	-	-	675,253.00	1,335,067.00	6,336	0%			
8019 Local Control Funding Formula - Prior Year		-	(145,157)	-	-	-	-	-	-	-	(112,106)	-	-	(33,051.00)	(145,157.00)	(145,157)	100%			
8096 In Lieu of Property Taxes		2,489,738	2,454,000	-	388,457	-	511,113	-	204,445	204,445	(30,678)	488,905	162,968	156,932.00	2,454,000.00	(35,738)	-1%			
8098 In Lieu of Property Taxes, Prior Year		-	112,106	-	-	-	-	-	-	-	112,106	-	-	33,051.00	145,157.00	145,157	100%			
Total 8011-8098 - Local Control Funding Form		6,485,973	5,995,116		539,036	150,579	1,028,437	271,042	475,487	721,768	475,487	195,879	882,713	389,525	389,525	508,689.00	6,028,167.00	(457,806)	-7%	
8100-8299 - Federal Revenue																				
8181 Special Education - Federal (IDEA)		135,564	140,676	-	-	-	-	-	-	-	-	-	0	140,676.07	140,676.07	5,112	4%			
8221 Child Nutrition - Federal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8223 CACFP Supper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8291 Title I		143,821	139,599	-	-	-	-	-	-	19,336	-	-	-	120,263.00	139,599.00	(4,222)	-3%			
8292 Title II		22,674	20,530	-	-	-	-	-	-	-	-	-	-	20,530.00	20,530.00	(2,144)	-9%			
8294 Title III		11,440	13,136	-	-	-	-	-	-	-	-	-	3,525	3,003.00	6,528.00	(4,912)	-43%			
8295 Title IV, SSAFE		11,055	10,919	-	-	-	-	-	-	2,675	-	-	8,024	220.00	10,919.00	(136)	-1%			
8296 Title IV, PCSGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8297 Facilities Incentive Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8299 All Other Federal Revenue		142,371	317,686	48,475	-	80,423	11	-	83,080	-	-	-	53,610	28,148	23,939.03	317,686.03	175,315	123%		
Total 8100-8299 - Other Federal Income		466,925	642,546		48,475	80,423	11		83,080	22,011			53,610	39,697	308,631.10	635,938.10	169,013	36%		
8300-8599 - Other State Revenue																				
8520 Child Nutrition - State		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8550 Mandate Block Grant		11,865	11,865	-	-	-	-	-	11,865	-	-	-	-	-	11,865.00	0	0%			
8561 State Lottery - Non Prop 20		102,960	112,709	-	-	-	-	-	-	50,932	-	33,113	(0)	28,663.91	112,709.01	9,749	9%			
8562 State Lottery - Prop 20		33,634	52,195	-	-	-	-	-	-	-	-	11,756	(0)	40,438.91	52,194.96	18,561	55%			
8560 Lottery Revenue		136,594	164,904	-	-	-	-	-	-	-	-	-	(69,103)	69,102.82	164,903.97	28,310	21%			
8587 State Grant Pass-Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8591 SB740		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8592 State Mental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8593 After School Education & Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8594 Supplemental Categorical Block Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8595 Expanded Learning Opportunity Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8599 State Revenue - Other		622,985	510,176	6,400	-	-	42,614	104,571	479,584	151,253	29,366	17,110	23,312	20,310	(364,343.60)	510,176.00	(112,809)	-18%		
Total 8300-8599 - Other State Income		771,444	686,945		6,400	-	42,614	104,571	491,449	202,185	29,366	61,979	23,312	(48,793)	(295,240.78)	686,944.97	(84,499)	-11%		
8600-8799 - Other Local Revenue																				
8631 Sale of Equipment & Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8634 Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8650 Leases & Rentals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8660 Interest & Dividend Income		10,500	2,500	92	221	223	97	282	94	92	320	111	101	418	115	2,165.67	(8,334)	-79%		
8662 Net Increase (Decrease) in Fair Value of		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8681 Intra-Agency Fee Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8682 Childcare & Enrichment Program Fees		294,991	248,799	5,500	25,003	24,955	27,849	19,105	29,446	19,560	23,558	29,205	15,307	26,410	2,902	248,798.73	(46,192)	-16%		
8689 All Other Fees & Contracts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8692 Grants		-	7,000	-	-	-	-	-	-	7,000	-	-	-	-	7,000.00	7,000	100%			
8694 In Kind Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

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2021-22 Cash Flow Forecast

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Actuals as of 6/30/2022

		# of months remaining in FY																	
		12	11	10	9	8	7	6	5	4	3	2	1						
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1							
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	Budget Variance			
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)		
2021-22 Budget		Trend																	
8695 Contributions & Events	25,621	8,203	-	-	-	225	750	814	737	727	-	961	2,966	1,022	8,202.66	(17,418)	-68%		
8696 Other Fundraising	28,000	29,627	-	-	250	3,000	-	4,908	2,865	1,815	2,475	40	-	14,274	29,627.07	1,627	6%		
8697 E-Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8699 All Other Local Revenue	10,000	12,224	-	7,013	-	-	-	-	-	-	2,328	1,050	1,833	-	12,223.66	2,224	22%		
8792 Transfers of Apportionments - Special Ed	442,728	490,260	-	-	-	-	-	-	-	-	-	394,505	32,111	63,644.00	490,260.00	47,532	11%		
Total 8600-8799 - Other Income-Local	811,840	798,612	5,592	32,237	25,427	31,171	20,136	35,263	30,254	26,420	34,119	17,459	426,131	50,424	798,277.79	(13,562)	-2%		
Prior Year Adjustments																			
8999 Other Prior Year Adjustment	-	(7,912)	1,794	-	-	2,708	-	-	-	684	-	(7,004)	(6,094)	-	(7,912.09)	(7,912)	100%		
Total Prior Year Adjustments	-	(7,912)	1,794	-	-	2,708	-	-	-	684	-	(7,004)	(6,094)	-	(7,912.09)	(7,912)	100%		
TOTAL INCOME	8,536,181	8,115,308	62,261	571,273	256,429	1,062,327	333,792	615,321	1,326,551	726,787	259,364	955,147	886,484	430,853	8,141,415.77	(394,766)	-5%		
Expense																			
1000 - Certificated Salaries																			
1110 Teachers' Salaries	2,896,494	2,776,131	-	135,619	269,171	263,230	279,638	285,181	282,375	280,745	287,131	277,020	277,143	138,880	2,776,131.41	120,363	4%		
1120 Teachers' Hourly	285,057	222,410	15,610	7,993	25,310	26,466	20,904	13,126	7,651	15,585	22,614	20,485	25,141	22,298	223,182.39	61,875	22%		
1170 Teachers' Salaries - Substitute	60,360	73,505	-	180	4,360	13,177	1,571	6,573	5,868	4,903	8,067	7,316	10,371	11,122	73,505.02	(13,145)	-22%		
1175 Teachers' Salaries - Stipend/Extra Duty	96,334	164,780	25,527	35,267	6,932	2,799	7,732	5,537	5,768	3,768	5,268	5,772	38,800	50,171	193,339.58	(97,006)	-101%		
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1213 Certificated Pupil Support - Guidance & C	90,585	92,082	-	9,962	4,125	9,059	9,059	9,059	9,059	9,059	9,059	10,055	5,345	-	92,896.97	(2,312)	-3%		
1215 Certificated Pupil Support - Psychologist	76,304	77,655	-	4,317	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	8,480	4,426	78,265.81	(1,962)	-3%		
1299 Certificated Pupil Support - Other	94,500	92,469	-	-	14,383	8,188	10,712	9,450	9,450	7,862	12,435	9,371	6,402	4,217	92,469.45	2,031	2%		
1300 Certificated Supervisors' & Administrato	397,947	407,291	35,995	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	38,355	36,508	409,318.69	(11,371)	-3%		
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 1000 - Certificated Salaries	3,997,582	3,906,324	77,132	226,501	365,074	363,711	370,408	369,717	360,963	362,714	385,366	369,813	414,746	272,965	3,939,109.32	58,473	1%		
2000 - Classified Salaries																			
2111 Instructional Aide & Other Salaries	234,086	218,061	4,400	7,515	22,793	22,012	16,291	19,416	17,319	20,491	22,753	13,884	26,442	27,124	220,441.46	13,644	6%		
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2131 Classified Teacher Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2200 Classified Support Salaries	97,252	139,363	5,840	9,440	11,059	10,735	11,830	13,345	11,861	13,245	12,244	11,019	14,221	15,345	140,184.92	(42,932)	-44%		
2300 Classified Supervisors' & Administrators'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2400 Classified Office Staff Salaries	265,054	274,748	22,119	22,646	21,458	21,389	22,264	21,359	22,144	21,299	22,287	22,991	26,672	29,697	276,324.64	(11,270)	-4%		
2900 Other Classified Salaries	119,294	165,398	-	5,998	18,033	15,982	13,898	16,089	13,877	16,644	18,588	12,089	19,411	15,628	166,238.02	(46,944)	-39%		
Total 2000 - Classified Salaries	715,687	797,569	32,359	45,600	73,343	70,118	64,283	70,209	65,201	71,679	75,872	59,983	86,746	87,795	803,189.04	(87,502)	-12%		
3000 - Employee Benefits																			
3111 STRS - State Teachers Retirement System	676,391	660,950	7,453	37,037	63,740	54,463	60,150	60,145	58,658	58,884	62,689	60,206	62,885	40,520	626,829.83	49,561	7%		
3212 PERS - Public Employee Retirement System	163,964	182,723	3,154	9,660	19,672	17,146	17,641	17,118	16,135	17,387	18,044	14,954	17,772	16,421	185,103.32	(21,140)	-13%		
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3311 OASDI - Social Security	44,373	53,866	2,409	3,245	5,366	5,139	4,701	5,111	4,802	5,230	5,477	4,460	6,354	6,081	58,375.90	(14,003)	-32%		
3331 MED - Medicare	68,342	68,206	1,588	3,866	6,209	6,127	6,129	6,213	6,020	6,140	6,523	6,074	7,114	5,145	67,148.13	1,194	2%		
3401 H&W - Health & Welfare	566,000	520,000	88,198	53,678	38,587	78,092	(3,549)	42,817	40,463	37,760	43,052	40,403	38,580	17,804	515,884.82	50,115	9%		
3501 SUI - State Unemployment Insurance	31,437	34,406	271	747	1,133	754	618	443	5,895	1,714	1,248	664	614	524	14,624.31	16,813	53%		
3601 Workers' Compensation Insurance	64,050	67,481	1,807	4,827	7,234	7,177	7,164	7,259	7,032	7,167	7,605	7,092	(1,375)	14,227	77,214.43	(13,164)	-21%		
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3901 Other Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3902 Other Benefits	2,000	2,000	226	113	113	113	113	(65)	89	89	-	85	145	528	1,551.23	449	22%		
Total 3000 - Employee Benefits	1,616,557	1,589,632	105,106	113,173	142,054	169,010	92,967	139,041	139,095	134,370	144,638	133,938	132,088	101,251	1,546,731.97	69,825	4%		
4000 - Supplies																			
4111 Core Curricula Materials	5,000	8,778	3,555	-	-	-	-	-	-	-	-	5,224	-	-	8,778.25	(3,778)	-76%		
4211 Books & Other Reference Materials	22,500	36,500	-	-	1,138	768	534	-	854	1,143	400	304	3,659	1,018	9,818.60	12,681	56%		
4311 Student Materials	239,082	196,277	85,612	5,200	24,551	14,252	2,504	19,426	4,818	1,708	5,207	2,818	23,990	-	191,862.93	47,219	20%		
4351 Office Supplies	25,000	25,000	109	13	3,564	2,569	1,309	-	1,249	1,219	3,830	3,194	245	2,590	19,890.05	5,110	20%		
4371 Custodial Supplies	21,000	21,000	590	838	2,528	2,079	2,104	2,598	1,348	1,093	2,587	1,783	2,777	2,902	23,226.04	(2,226)	-11%		
4391 Food (Non Nutrition Program)	6,000	17,081	410	562	4,948	3,512	1,112	34	592	1,261	1,952	894	1,204	7,251	23,733.62	(17,734)	-296%		
4392 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	112	112.00	(112)	100%		

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Actuals as of 6/30/2022

		# of months remaining in FY														FORECAST			Budget Variance	
		12	11	10	9	8	7	6	5	4	3	2	1	Jul-21	Jun-22	Better / (Worse)	% Better / (Worse)			
State Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	Actual	Actual					
District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	Actual	Actual						
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL					
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Forecast					
		Budget	Trend												Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)			
4393 PE & Sports Equipment	5,000	5,000	-	-	-	328	-	-	-	-	-	121	107	-	556.64	4,443	89%			
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4399 All Other Supplies	39,500	24,500	-	89	1,246	3,739	331	97	534	3,475	567	4,950	6,753	1,572	-	23,353.83	16,146	41%		
4390 Other Supplies	50,500	46,581	-	-	-	-	-	-	-	-	-	-	-	-	47,756.09	2,744	5%			
4411 Non Capitalized Equipment	20,504	46,198	4,021	-	7,001	2,369	493	-	1,069	501	3,140	2,062	22,081	7,599	-	50,334.59	(29,831)	-145%		
4711 Nutrition Program Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total 4000 - Supplies	383,586	380,334	94,296	6,703	44,976	29,616	8,387	22,156	10,464	10,400	14,252	23,618	39,658	47,141	-	351,666.55	31,919	8%		
5000 - Operating Services																				
5211 Travel & Conferences	30,000	30,000	66	1,285	1,280	1,235	140	13,375	3,380	(30)	-	800	-	1,597	-	23,127.68	6,872	23%		
5311 Dues & Memberships	13,961	20,435	9,198	-	1,142	1,686	6,840	-	1,686	-	-	-	-	1,200	-	20,066.43	(6,105)	-44%		
5451 General Insurance	36,871	45,084	20,076	-	2,467	-	-	22,542	-	-	-	-	-	-	-	45,084.00	(8,213)	-22%		
5511 Utilities	80,353	98,446	8,042	936	9,290	12,361	11,062	8,288	7,446	4,313	10,503	6,471	14,222	8,375	-	101,310.08	(20,957)	-26%		
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5531 Housekeeping Services	1,256	1,393	102	210	108	108	108	108	108	-	216	108	108	-	-	1,286.16	(30)	-2%		
5599 Other Facility Operations & Utilities	731	723	723	-	-	-	-	-	-	-	-	-	-	-	-	722.89	8	1%		
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5613 School Rent - Prop 39	47,244	47,718	-	-	-	-	-	-	-	-	-	23,859	-	23,859	-	47,718.00	(474)	-1%		
5619 Other Facility Rentals	60,000	60,000	6,539	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,904	4,087	-	59,670.15	330	1%		
5621 Equipment Lease	26,962	23,657	3,849	1,083	3,202	1,083	1,083	3,784	1,083	1,083	3,673	1,083	1,364	3,638	-	26,008.99	953	4%		
5631 Vendor Repairs	2,500	2,500	-	-	-	-	546	-	149	-	-	-	-	-	-	694.85	1,805	72%		
5812 Field Trips & Pupil Transportation	121,900	99,900	1,368	2,281	6,386	10,023	6,254	7,431	5,930	4,105	25,782	11,860	8,683	14,511	-	104,612.40	17,288	14%		
5821 Legal	46,157	16,905	-	1,189	1,912	1,593	2,041	1,274	380	511	2,248	1,069	5,283	-	-	17,498.93	28,658	62%		
5823 Audit	13,464	13,464	-	-	3,969	3,969	-	-	-	-	-	-	-	4,095	-	12,033.00	1,431	11%		
5831 Advertisement & Recruitment	2,835	2,799	-	-	-	-	-	-	1,199	800	800	-	-	-	-	2,798.60	36	1%		
5841 Contracted Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5842 Special Education Services	86,000	38,500	-	-	-	2,053	2,208	1,700	2,719	2,671	9,631	2,989	414	27,667	-	52,050.39	33,950	39%		
5843 Non Public School	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	100%		
5844 After School Services	-	20,535	-	-	-	-	1,691	-	1,780	-	1,780	10,920	1,424	2,940	-	20,535.00	(20,535)	100%		
5849 Other Student Instructional Services	14,200	12,130	800	-	5,055	3,000	2,310	-	1,680	-	6,300	(7,290)	275	-	-	12,130.00	2,070	15%		
5852 PD Consultants & Tuition	34,236	32,543	-	9,500	1,050	4,170	804	3,960	-	1,525	4,435	2,040	2,020	3,000	-	32,504.20	1,732	5%		
5854 Nursing & Medical (Non-IEP)	18,717	12,484	-	-	-	-	-	-	-	-	-	6,242	-	7,317	-	13,559.09	5,158	28%		
5859 All Other Consultants & Services	275,350	240,833	13,926	13,189	11,351	12,273	13,966	15,857	10,537	487	30,077	47,813	775	70,584	-	240,833.01	34,517	13%		
5861 Non Instructional Software	33,878	33,878	4,916	6,459	10,794	1,998	2,335	-	-	-	140	148	-	-	-	26,790.18	7,088	21%		
5865 Fundraising Cost	901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	901	100%		
5871 District Oversight Fees	194,579	180,845	-	-	-	-	-	-	-	-	-	-	91,381	89,464	(0.01)	180,845.01	13,734	7%		
5872 Special Education Fees (SELPA)	-	1,316	-	-	-	-	-	-	-	-	-	658	(658)	-	-	-	-	-		
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5898 Uncategorized Expense	-	-	-	-	-	-	-	-	-	-	-	16,172	(16,172)	-	-	-	-	-		
5899 All Other Expenses	8,167	16,570	706	592	1,651	979	1,095	1,335	1,517	1,606	889	3,171	750	993	-	15,283.94	(7,116)	-87%		
5911 Office Phone	7,120	2,965	153	75	115	120	107	74	119	39	179	109	114	158	-	1,361.84	5,758	81%		
5913 Mobile Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5921 Internet	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	864	-	864.00	1,636	65%		
5923 Website Hosting	1,800	1,791	-	-	1,791	-	-	-	-	-	-	-	-	-	-	1,791.13	9	0%		
5931 Postage & Shipping	5,273	2,547	169	-	338	726	21	-	192	35	423	506	138	613	-	3,160.30	2,113	40%		
5999 Other Communications	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235	100%		
Total 5000 - Operating Services	1,317,190	1,062,461	70,633	41,703	66,806	62,281	57,515	84,633	42,743	21,918	100,242	209,362	53,090	253,415	(0.01)	1,064,340.25	252,850	19%		
6000 - Capital Outlay																				
6901 Depreciation Expense	102,279	103,390	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	10,005	9,974	10,198	-	103,037.32	(758)	-1%		
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 6000 - Capital Outlay	102,279	103,390	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	10,005	9,974	10,198	-	103,037.32	(758)	-1%		
7000 - Other Outgo																				

UPCS @ CSU CHANNEL ISLANDS

2021-22 Cash Flow Forecast

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Actuals as of 6/30/2022

			# of months remaining in FY																
			12	11	10	9	8	7	6	5	4	3	2	1					
State Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1					
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1						
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	Budget Variance		
	Budget	Trend	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)	
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSE	8,132,880	7,839,711	387,055	441,324	699,719	702,149	601,144	693,398	626,329	610,837	730,334	806,718	736,303	772,764	(0.01)	7,808,074.45	324,806	4%	
NET INCOME	403,301	275,596	(324,795)	129,950	(443,290)	360,178	(267,352)	(78,078)	700,222	115,950	(470,970)	148,429	150,181	(341,911.48)	585,723.33	333,341.32		-17%	
Operating Income																436,379			
EBITDA																436,379			
Beginning Cash Balance	3,851,987	2,597,032	2,597,032	2,283,707	2,746,626	2,062,662	2,746,058	2,366,885	2,369,187	2,887,900	2,727,164	2,560,459	2,883,929	3,012,902	2,572,259.78	2,597,032	(1,254,955)		
Cash Flow from Operating Activities																			
Net Income	403,301	275,596	(324,795)	129,950	(443,290)	360,178	(267,352)	(78,078)	700,222	115,950	(470,970)	148,429	150,181	(272,809)	585,723.33	333,341	(69,960)		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Accounts Receivable	1,640,671	1,735,596	340,998	339,486	670,172	111,996	-	-	-	34,081	237,869	-	-	(1,439,807)	-	294,796	(1,345,874)		
Current Year Accounts Receivable	(1,625,692)	(1,306,614)	-	-	-	-	-	-	-	-	-	-	-	1,306,614	(1,306,613.93)	-	1,625,692		
Change in Due from	-	-	-	-	-	-	-	-	-	19	(19)	221	(125)	-	-	97	97		
Change in Accounts Payable	(59,828)	(147,190)	(371,612)	(67,510)	20,036	62,339	(22,428)	47,617	(28,996)	(78,521)	41,029	139,010	(181,722)	293,567	-	(147,190)	(87,362)		
Change in Due to	(1,451,281)	(565,954)	-	(19,953)	(902,546)	-	-	-	-	-	(2)	-	-	(364,344)	720,890.60	(565,954)	885,327		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(1,355)	(7,571)	82,512	(33,659)	143,551	(86,674)	28,584	145,201	(83,014)	27,941	29,230	153,862	(401,317)	-	(1,355)	(1,355)		
Change in Prepaid Expenditures	(65,602)	(6,429)	52,173	(89)	-	(956)	-	-	(2,959)	-	-	-	(24)	(54,574)	-	(6,429)	59,173		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue	-	205,658	(4,000)	-	-	-	-	-	(289,425)	-	-	-	-	499,082	-	205,658	205,658		
Depreciation Expense	102,279	103,037	7,529	7,644	7,466	7,413	7,585	7,642	7,862	9,755	9,964	10,005	9,974	10,198	-	103,037	758		
Cash Flow from Investing Activities																			
Capital Expenditures	(110,000)	(240,774)	(6,048)	(9,120)	(2,143)	(1,126)	(10,304)	(3,464)	(13,194)	(159,007)	(12,516)	(3,425)	(3,175)	(17,253)	-	(240,774)	(130,774)		
Cash Flow from Financing Activities																			
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	2,685,834	2,648,604	2,283,707	2,746,626	2,062,662	2,746,058	2,366,885	2,369,187	2,887,900	2,727,164	2,560,459	2,883,929	3,012,902	2,572,259.78	2,572,259.78	2,572,259.78	(113,574)		