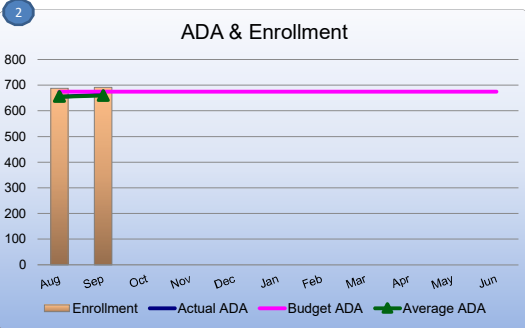


# UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (August 2022)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



## KEY POINTS

- The final state budget made significant changes to Fiscal Year 22/23 revenue:
- The Local Control Funding Formula cost of living adjustment increased from 6.86% to 13.26%
  - The one-time discretionary block grant that would have generated \$826K for UPCS was converted into 2 restricted block grants - the Learning Recovery Block Grant and the Arts and Music Block Grant - which will generate \$1.2M.
  - UPCS will receive a one-time enrollment "hold harmless" payment of approximately \$326K because its enrollment and ADA last school year were under pre-pandemic levels.
  - The Arts and Music Block Grant, the Learning Recovery Block grant and the Hold Harmless projection have not yet been added to the forecast. As soon as there is more information on restrictions for the funding, these revenue sources will be added.

Attendance through 10/08/22 has UPCS enrollment down by 18 students. ADA percentage is .1% higher than budget.

Overall, net income(loss) is projected to be (\$15K), \$34K lower than budget. This net loss will be mitigated with Hold Harmless funding and the two one-time funding opportunities. Cash projections remains strong through year end.

**3 Average Daily Attendance Analysis**

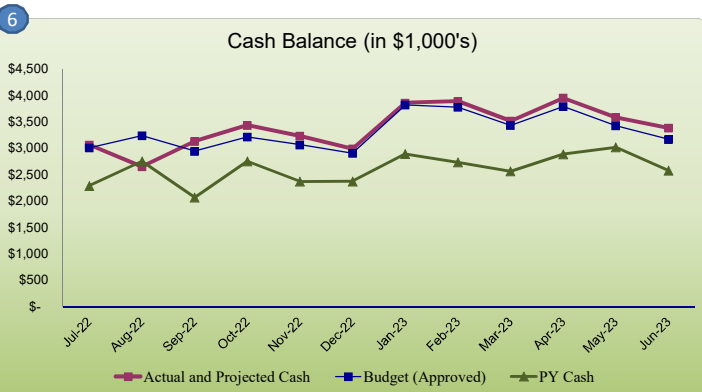
| Category    | Actual through Month 2 | Forecasted P2 | Budgeted P2 | Better/(Worse) | Prior Month Forecast | Prior Year P2 |
|-------------|------------------------|---------------|-------------|----------------|----------------------|---------------|
| Enrollment  | 691                    | 692           | 710         | (18)           | 710                  | 686           |
| ADA %       | 95.4%                  | 95.1%         | 95.0%       | 0.1%           | 95.0%                | 93.0%         |
| Average ADA | 659.11                 | 657.88        | 674.50      | (16.62)        | 674.50               | 634.10        |

**4 LCFF Supplemental & Concentration Grant Factors**

| Category                  | Budget | Forecast | Variance | Prior Year |
|---------------------------|--------|----------|----------|------------|
| Unduplicated Pupil %      | 46.3%  | 46.2%    | -0.1%    | 49.2%      |
| 3-Year Average %          | 48.7%  | 48.7%    | 0.0%     | 51.4%      |
| District UPP C. Grant Cap | 69.2%  | 69.2%    | 0.0%     | 69.2%      |

**5 INCOME STATEMENT**

| INCOME STATEMENT              | Forecast         | VS. Budget       |                  | VS. Last Month   |                  | FY 22-23 YTD     |                 |                  | Historical       |                  |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|
|                               | As of 08/31/22   | FY 22-23 Budget  | Variance B/(W)   | Prior Month FC   | Variance B/(W)   | Actual YTD       | Budget YTD      | Variance B/(W)   | FY 21-22         | FY 20-21         |
| Local Control Funding Formula | 7,025,790        | 6,985,875        | 39,915           | 7,202,573        | (176,783)        | -                | 567,717         | (567,717)        | 6,198,067        | 6,235,676        |
| Federal Revenue               | 947,145          | 752,230          | 194,915          | 752,230          | 194,915          | 122,895          | 22,542          | 100,353          | 635,938          | 672,419          |
| State Revenue                 | 473,573          | 526,723          | (53,149)         | 370,509          | 103,064          | 463,399          | 8,150           | 455,249          | 686,945          | 369,901          |
| Other Local Revenue           | 688,933          | 685,277          | 3,657            | 685,277          | 3,657            | 61,434           | 86,674          | (25,241)         | 745,536          | 90,202           |
| Grants/Fundraising            | 62,412           | 62,412           | 0                | 62,412           | 0                | 26               | -               | 26               | 44,830           | 14,959           |
| <b>TOTAL REVENUE</b>          | <b>9,197,854</b> | <b>9,012,516</b> | <b>185,337</b>   | <b>9,073,001</b> | <b>124,853</b>   | <b>647,754</b>   | <b>685,083</b>  | <b>(37,329)</b>  | <b>8,311,316</b> | <b>7,383,157</b> |
| Total per ADA                 | 13,981           | 13,362           | 619              | 13,791           | 190              |                  |                 |                  | 13,107           | 10,709           |
| w/o Grants/Fundraising        | 13,886           | 13,269           | 617              | 13,696           | 190              |                  |                 |                  | 13,037           | 10,888           |
| Certificated Salaries         | 4,292,397        | 4,229,687        | (62,710)         | 4,229,687        | (62,710)         | 286,839          | 105,454         | (181,385)        | 3,939,109        | 3,237,881        |
| Classified Salaries           | 933,027          | 922,185          | (10,843)         | 925,955          | (7,072)          | 91,391           | 77,706          | (13,685)         | 803,189          | 646,517          |
| Benefits                      | 1,967,083        | 1,902,644        | (64,439)         | 1,924,831        | (42,252)         | 259,683          | 177,016         | (82,666)         | 1,546,732        | 1,220,558        |
| Student Supplies              | 393,416          | 372,212          | (21,205)         | 372,212          | (21,205)         | 166,401          | 117,234         | (49,167)         | 351,667          | 236,966          |
| Operating Expenses            | 1,505,633        | 1,445,303        | (60,330)         | 1,460,420        | (45,213)         | 151,644          | 249,470         | 97,825           | 1,064,340        | 1,875,541        |
| Other                         | 121,697          | 121,697          | 0                | 121,697          | 0                | 20,859           | 20,010          | (849)            | 103,037          | 69,683           |
| <b>TOTAL EXPENSES</b>         | <b>9,213,254</b> | <b>8,993,728</b> | <b>(219,526)</b> | <b>9,034,802</b> | <b>(178,452)</b> | <b>976,817</b>   | <b>746,890</b>  | <b>(229,927)</b> | <b>7,808,074</b> | <b>7,287,145</b> |
| Total per ADA                 | 14,004           | 13,334           | (671)            | 13,733           | 271              |                  |                 |                  | 12,314           | 10,570           |
| <b>NET INCOME / (LOSS)</b>    | <b>(15,400)</b>  | <b>18,789</b>    | <b>(34,189)</b>  | <b>38,199</b>    | <b>(53,599)</b>  | <b>(329,063)</b> | <b>(61,807)</b> | <b>(267,256)</b> | <b>503,241</b>   | <b>96,012</b>    |
| <b>OPERATING INCOME</b>       | <b>106,297</b>   | <b>140,485</b>   | <b>(34,189)</b>  | <b>159,896</b>   | <b>(53,599)</b>  | <b>(308,205)</b> | <b>(41,797)</b> | <b>(266,408)</b> | <b>606,279</b>   | <b>165,695</b>   |
| <b>EBITDA</b>                 | <b>106,297</b>   | <b>140,485</b>   | <b>(34,189)</b>  | <b>159,896</b>   | <b>(53,599)</b>  | <b>(308,205)</b> | <b>(41,797)</b> | <b>(266,408)</b> | <b>606,279</b>   | <b>165,695</b>   |



**Year-End Cash Balance**

| Projected | Budget    | Variance |
|-----------|-----------|----------|
| 3,377,044 | 3,162,571 | 214,473  |

**7 Balance Sheet**

|                                       | 6/30/2022        | 7/31/2022        | 8/31/2022        | 6/30/2023 FC     |
|---------------------------------------|------------------|------------------|------------------|------------------|
| <b>Assets</b>                         |                  |                  |                  |                  |
| Cash, Operating                       | 2,572,260        | 3,059,658        | 2,645,891        | 3,377,044        |
| Cash, Restricted                      | 0                | 0                | 0                | 0                |
| Accounts Receivable                   | 1,668,244        | 865,610          | 611,983          | 1,033,442        |
| Due From Others                       | 188              | 188              | 788              | 188              |
| Other Assets                          | 104,302          | 96,116           | 70,993           | 166,783          |
| Net Fixed Assets                      | 922,513          | 925,517          | 934,767          | 983,929          |
| <b>Total Assets</b>                   | <b>5,267,507</b> | <b>4,947,089</b> | <b>4,264,422</b> | <b>5,561,387</b> |
| <b>Liabilities</b>                    |                  |                  |                  |                  |
| A/P & Payroll                         | 301,720          | 267,470          | 126,782          | 561,292          |
| Due to Others                         | 356,547          | 356,547          | 356,547          | 905,338          |
| Deferred Revenue                      | 499,082          | (0)              | (0)              | (0)              |
| Other Liabilities                     | 0                | 0                | 0                | 0                |
| Total Debt                            | 0                | 0                | 0                | 0                |
| <b>Total Liabilities</b>              | <b>1,157,349</b> | <b>624,017</b>   | <b>483,329</b>   | <b>1,466,630</b> |
| <b>Equity</b>                         |                  |                  |                  |                  |
| Beginning Fund Bal.                   | 3,606,916        | 4,110,157        | 4,110,157        | 4,110,157        |
| Net Income/(Loss)                     | 503,241          | 212,915          | (329,063)        | (15,400)         |
| <b>Total Equity</b>                   | <b>4,110,157</b> | <b>4,323,072</b> | <b>3,781,094</b> | <b>4,094,757</b> |
| <b>Total Liabilities &amp; Equity</b> | <b>5,267,506</b> | <b>4,947,089</b> | <b>4,264,422</b> | <b>5,561,387</b> |
| <b>Available Line of Credit</b>       |                  |                  |                  |                  |
| Days Cash on Hand                     | 122              | 125              | 106              | 136              |
| Cash Reserve %                        | 33.4%            | 34.3%            | 29.1%            | 37.1%            |

**University Charter Schools  
Check Register  
08/01/2022-08/31/2022**

| Check Number        | Vendor Name                                   | Effective Date | Transaction Description2   | Check Amount      | Comments        |
|---------------------|---|----------------|--|-------------------|-----------------|
| STD07/28/22-1908-2M | CALIFORNIA CREDIT UNION                       | 08/02/22       | CREDIT CARD ENDING 1908  | 10,656.03         | ONLINE PAYMENT  |
| STD07/28/22-2334M   | CALIFORNIA CREDIT UNION                       | 08/02/22       | CREDIT CARD ENDING 2334  | 42.63             | ONLINE PAYMENT  |
| A007157             | FRONTIER                                      | 08/03/22       | #805-482-4609 - TELEPHONE - 07/16/22-08/15/22                    | 79.63             | ACH PAYMENT     |
| A007158             | WAXIE SANITARY SUPPLY                         | 08/03/22       | HAND SANITIZER, TRASH CAN LINERS                                 | 625.22            | ACH PAYMENT     |
| A007159             | VISION SERVICE PLAN - (CA)                    | 08/03/22       | 08/22 - HEALTH PREMIUM   | 957.52            | ACH PAYMENT     |
| E006359             | COUNTY FIRE PROTECTION                        | 08/03/22       | FY22-23 - FIRE EXTINGUISHER SERVICE                              | 655.13            | MASTERCARD      |
| P023658             | B & B DO IT CENTER                            | 08/03/22       | STUDENT GARDEN SUPPLIES  | 94.23             | CHECK NVOICEPAY |
| P023659             | DESMOS CLASSROOM                              | 08/03/22       | FY22-24 - MATH CURRICULUM - GRADES 6-8                           | 9,000.00          | CHECK NVOICEPAY |
| P023660             | HEXAGRAMM US LLC                              | 08/03/22       | (72) BOOKS   | 1,134.33          | CHECK NVOICEPAY |
| P023661             | SCHOOL DATEBOOKS                              | 08/03/22       | BILINGUAL ELEMENTARY MATRIX                                      | 825.02            | CHECK NVOICEPAY |
| 109068              | VENTURA COUNTY SCHOOLS SELF-FUNDING AUTHORITY | 08/08/22       | 07/22 - WORKERS' COMP  | 1,635.46          | EXED CUT CHECK  |
| 109069              | CALSTRS PENSION 2                             | 08/08/22       | 02/15/22 - 403B PAYMENT  | 600.00            | EXED CUT CHECK  |
| E006459             | PRUDENTIAL OVERALL SUPPLY                     | 08/10/22       | 08/22 - MOP SERVICES   | 216.40            | MASTERCARD      |
| P023921             | ACQUA CLEAR, INC.                             | 08/10/22       | FY22/23 - WATER COOLER RENTAL                                    | 373.74            | CHECK NVOICEPAY |
| P023922             | B & B DO IT CENTER                            | 08/10/22       | STUDENT GARDEN SUPPLIES  | 184.76            | CHECK NVOICEPAY |
| P023923             | KATHERINE KOCH                                | 08/10/22       | SPELLING BEE LODGING & AIRFARE                                   | 1,105.04          | CHECK NVOICEPAY |
| P023924             | TROPHIES ETC.                                 | 08/10/22       | FY22-23 - STAFF NAME PLATES/BADGES                               | 175.89            | CHECK NVOICEPAY |
| P023925             | EMPIRE THERAPY AND FAMILY SERVICES            | 08/10/22       | 07/22 - STUDENT COUNSELING SESSIONS                              | 237.50            | CHECK NVOICEPAY |
| P023926             | DYLAN CHIARELLA                               | 08/10/22       | HOME DEPOT - FLOOR SCRAPPER                                      | 41.10             | CHECK NVOICEPAY |
| P023927             | SCHOOL DATEBOOKS                              | 08/10/22       | BILINGUAL MIDDLE/HIGH MATRIX                                     | 1,269.80          | CHECK NVOICEPAY |
| P023928             | CHRISTY WHITE ACCOUNTANCY CORPORATION         | 08/10/22       | FY20/21 - TAX SERVICES   | 1,100.00          | CHECK NVOICEPAY |
| P023929             | VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS   | 08/10/22       | FY21/22 - Q4 - STRS RETIREMENT BILLING - UPS                     | 9,469.60          | CHECK NVOICEPAY |
| P023930             | VENTURA COUNTY OFFICE OF EDUCATION/BUSINESS   | 08/10/22       | FY21-22 - Q4 - OCCUPATIONAL THERAPY (78 HOURS)                   | 7,020.00          | CHECK NVOICEPAY |
| STD08/28/22-1908M   | CALIFORNIA CREDIT UNION                       | 08/10/22       | CREDIT CARD ENDING 1908  | 21,368.73         | ONLINE PAYMENT  |
| E006598             | FIRST STUDENT, INC.                           | 08/16/22       | 06/27/2022-06/30/2022 - TRANSPORTATION - BOYS AND GIRLS CLUB     | 1,824.56          | MASTERCARD      |
| P024343             | ROCHESTER 100                                 | 08/16/22       | (530) STUDENT FOLDERS  | 768.50            | CHECK NVOICEPAY |
| P024344             | HEXAGRAMM US LLC                              | 08/16/22       | (13) SPANISH SETS - GRADES K-4                                   | 12,281.66         | CHECK NVOICEPAY |
| P024345             | KATHLEEN CONTRERAS                            | 08/16/22       | 08/13/22 - PRESENTATION, PD                                      | 300.00            | CHECK NVOICEPAY |
| A007329             | AFLAC   | 08/17/22       | 07/22 - HEALTH PREMIUM #F5Z84                                    | 4,870.98          | ACH PAYMENT     |
| A007330             | EXCELLENT EDUCATION DEVELOPMENT               | 08/17/22       | 05/22 - MANAGEMENT CONTRACT FEE                                  | 11,772.50         | ACH PAYMENT     |
| A007331             | EXCELLENT EDUCATION DEVELOPMENT               | 08/17/22       | 06/22 - MANAGEMENT CONTRACT FEE                                  | 12,200.46         | ACH PAYMENT     |
| 109070              | PLEASANT VALLEY SCHOOL DISTRICT               | 08/19/22       | FY21/22 - PVSD FACILITY USE                                      | 155,180.49        | EXED CUT CHECK  |
| 109071              | ACHIEVE3000                                   | 08/22/22       | FY22/23 - LITERACY SOFTWARE STUDENT LICENSES & SET UP            | 17,110.00         | EXED CUT CHECK  |
| E006734             | MOBILE MODULAR MANAGEMENT CORPORATION         | 08/22/22       | 08/05/22-09/03/22 - CLASSROOM RENTAL FEE                         | 4,904.41          | MASTERCARD      |
| E006735             | FIRST STUDENT, INC.                           | 08/22/22       | 07/11/22-07/15/22 - TRANSPORTATION - BOYS AND GIRLS CLUB         | 2,280.70          | MASTERCARD      |
| P024757             | COPOWER                                       | 08/22/22       | 09/22 - HEALTH PREMIUM #148622                                   | 6,960.45          | CHECK NVOICEPAY |
| P024758             | TROPHIES ETC.                                 | 08/22/22       | FY22-23 - STAFF NAME BADGES                                      | 90.09             | CHECK NVOICEPAY |
| 109072              | NORTHWEST EVALUATION ASSOCIATION              | 08/23/22       | FY22-25 - MAP GROWTH K-12, SINGLE SUBJECT                        | 24,581.40         | EXED CUT CHECK  |
| STD08/23/22CCM      | CALIFORNIA CHOICE BENEFIT ADMINISTRATORS      | 08/23/22       | 09/22 - HEALTH PREMIUM   | 50,045.59         | ACH PAYMENT     |
| A007445             | CANON FINANCIAL SERVICES, INC.                | 08/24/22       | 08/22 - COPIER LEASE #001-0614659-003                            | 1,083.25          | ACH PAYMENT     |
| A007446             | FRONTIER                                      | 08/24/22       | #805-482-4609 - TELEPHONE - 08/16/22-09/15/22                    | 79.63             | ACH PAYMENT     |
| E006767             | FOLLETT SCHOOL SOLUTIONS, LLC                 | 08/24/22       | 10/01/22-09/30/23 - DESTINY LIBRARY MANAGER                      | 922.19            | MASTERCARD      |
| P024894             | BRENDA GOODSON                                | 08/24/22       | DOLLAR TREE - BOOK STORAGE                                       | 16.09             | CHECK NVOICEPAY |
| P024895             | JENNIFER ALARGUNSORO                          | 08/24/22       | MARRIOTT - LODGING - CONFERENCE                                  | 452.08            | CHECK NVOICEPAY |
| P024896             | PLEASANT VALLEY SCHOOL DISTRICT               | 08/24/22       | 07/22 - ELECTRIC - UPS   | 7,533.81          | CHECK NVOICEPAY |
| P024897             | ECHO REVES                                    | 08/24/22       | LOWES, OLD NEW YORK DELI & BAKERY CO, PANADERIA, SMART AND FINAL | 277.76            | CHECK NVOICEPAY |
| P024898             | VENTURA COUNTY OFFICE OF EDUCATION            | 08/24/22       | FY21/22 - Q3 - STRS/PERS RETIREMENT BILLING - UPS                | 6,603.63          | CHECK NVOICEPAY |
| P024899             | ERIN HOGANSON                                 | 08/24/22       | CE4LESS - UNLIMITED COURSES SUBSCRIPTION                         | 59.99             | CHECK NVOICEPAY |
| STD08/28/22-1908-1M | CALIFORNIA CREDIT UNION                       | 08/26/22       | CREDIT CARD ENDING 1908  | 19,385.82         | ONLINE PAYMENT  |
| <b>GRAND TOTAL</b>  |   |                |  | <b>410,453.80</b> |                 |

**University Charter Schools  
Credit Card Register  
08/01/2022-08/31/2022**

| Object Code | Object Title                      | Name                    | Documnet Number  | Line Description                               | Date     | Department | Debit        | Credit    | ID      | Mgmt |
|-------------|-----------------------------------|-------------------------|------------------|--|----------|------------|--------------|-----------|---------|------|
| 4211        | Books & Other Reference Materials | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BOOKS                                 | 8/2/2022 | GENERAL    | \$ 530.30    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - COMPOSITION BOOKS                     | 8/2/2022 | GENERAL    | \$ 366.15    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BOOKS                                 | 8/2/2022 | GENERAL    | \$ 1,157.40  |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - DRY ERASE MARKERS                     | 8/2/2022 | GENERAL    | \$ 35.44     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - MARKERS, SPOT MARKERS                 | 8/2/2022 | GENERAL    | \$ 53.71     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - STUDENT MATERIALS                     | 8/2/2022 | GENERAL    | \$ 15,111.86 |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | DISCOUNT SCHOOL SUPPLY - WATERCOLOR PAINTS     | 8/2/2022 | GENERAL    | \$ 305.58    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - STRAWS                                | 8/2/2022 | GENERAL    | \$ 6.42      |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CRAYONS, CLOTHES PINS                 | 8/2/2022 | GENERAL    | \$ 122.10    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - ERASERS, SPOT MARKERS                 | 8/2/2022 | GENERAL    | \$ 53.99     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CREDIT: BOOKS                         | 8/2/2022 | GENERAL    |              | \$ 462.00 | 22,1,10 | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BULLETIN BOARD PAPER                  | 8/2/2022 | GENERAL    | \$ 19.29     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CRAYONS                               | 8/2/2022 | GENERAL    | \$ 168.80    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - HIGHLIGHTERS, BINDERS, GLUE STICKS    | 8/2/2022 | GENERAL    | \$ 219.05    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | INSTACART - SNACKS                             | 8/2/2022 | GENERAL    | \$ 64.74     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BRASS FASTENERS                       | 8/2/2022 | GENERAL    | \$ 40.46     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - TISSUE                                | 8/2/2022 | GENERAL    | \$ 39.59     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | TEACHERSPAYTEACHERS - SUMMER SCHOOL CURRICULUM | 8/2/2022 | GENERAL    | \$ 61.11     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAPER CLIPS                           | 8/2/2022 | GENERAL    | \$ 25.71     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - MARKERS                               | 8/2/2022 | GENERAL    | \$ 14.41     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SUMMER SCHOOL MATERIAL                | 8/2/2022 | GENERAL    | \$ 197.14    |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SPOT MARKERS                          | 8/2/2022 | GENERAL    | \$ 44.58     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - TOYS                                  | 8/2/2022 | GENERAL    | \$ 36.40     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | STAPLES - COMPOSITION BOOKS                    | 8/2/2022 | GENERAL    | \$ 181.55    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | SCHOLASTIC - BOOKS                             | 8/2/2022 | GENERAL    | \$ 798.55    |           | 22,1,10 | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - STORAGE BASKETS                       | 8/2/2022 | GENERAL    | \$ 38.60     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BOOKS                                 | 8/2/2022 | GENERAL    | \$ 8.57      |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CREDIT: STUDENT MATERIALS             | 8/2/2022 | GENERAL    |              | \$ 191.84 | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - GLUE                                  | 8/2/2022 | GENERAL    | \$ 137.97    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - WHITEBOARD CLEANER                    | 8/2/2022 | GENERAL    | \$ 32.57     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAINT                                 | 8/2/2022 | GENERAL    | \$ 12.95     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CHART PAPER                           | 8/2/2022 | GENERAL    | \$ 204.24    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CALCULATORS, ERASERS                  | 8/2/2022 | GENERAL    | \$ 80.04     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SHEET PROTECTORS                      | 8/2/2022 | GENERAL    | \$ 42.44     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - CARDSTOCK                             | 8/2/2022 | GENERAL    | \$ 104.79    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BOOKS                                 | 8/2/2022 | GENERAL    | \$ 3,050.90  |           | 22,1,10 | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | LAKESHORE - CONSTRUCTION PAPER                 | 8/2/2022 | GENERAL    | \$ 565.48    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SHOE COVERS                           | 8/2/2022 | GENERAL    | \$ 31.05     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - MARKERS                               | 8/2/2022 | GENERAL    | \$ 172.44    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - COMPOSITION BOOKS, SPOT MARKERS       | 8/2/2022 | GENERAL    | \$ 678.13    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - COOKING OIL                           | 8/2/2022 | GENERAL    | \$ 22.19     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - ZIPLOC BAGS                           | 8/2/2022 | GENERAL    | \$ 306.32    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SUMMER SCHOOL MATERIALS               | 8/2/2022 | GENERAL    | \$ 250.46    |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAPER                                 | 8/2/2022 | GENERAL    | \$ 26.78     |           | 22,1,3  | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAPER                                 | 8/2/2022 | GENERAL    | \$ 149.88    |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - TAPE                                  | 8/2/2022 | GENERAL    | \$ 29.71     |           | GENERAL | UPCS |
| 4311        | Student Materials                 | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - WATERCOLOR PAINTS                     | 8/2/2022 | GENERAL    | \$ 1,065.80  |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - ZIPLOC BAGS                           | 8/2/2022 | GENERAL    | \$ 21.20     |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - LABELS                                | 8/2/2022 | GENERAL    | \$ 181.93    |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - TARIFOLD                              | 8/2/2022 | GENERAL    | \$ 50.35     |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAPER SHREDDER                        | 8/2/2022 | GENERAL    | \$ 150.14    |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PAPER                                 | 8/2/2022 | GENERAL    | \$ 120.04    |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - TONER                                 | 8/2/2022 | GENERAL    | \$ 85.41     |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - OFFICE SUPPLIES                       | 8/2/2022 | GENERAL    | \$ 70.93     |           | GENERAL | UPCS |
| 4351        | Office Supplies                   | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - STORAGE BOXES                         | 8/2/2022 | GENERAL    | \$ 183.02    |           | GENERAL | UPCS |
| 4391        | Food (Non Nutrition Program)      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | SMART AND FINAL - SNACKS - STAFF MEETING       | 8/2/2022 | GENERAL    | \$ 87.91     |           | GENERAL | UPCS |
| 4391        | Food (Non Nutrition Program)      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | ROLLING PIN DONUTS - DONUTS - STAFF MEETING    | 8/2/2022 | GENERAL    | \$ 44.28     |           | GENERAL | UPCS |
| 4391        | Food (Non Nutrition Program)      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - POPCORN                               | 8/2/2022 | GENERAL    | \$ 14.99     |           | 22,1,3  | UPCS |
| 4391        | Food (Non Nutrition Program)      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SNACKS - HEALTH OFFICE                | 8/2/2022 | GENERAL    | \$ 34.40     |           | GENERAL | UPCS |
| 4391        | Food (Non Nutrition Program)      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | INSTACART - FOOD - SUMMER SCHOOL               | 8/2/2022 | GENERAL    | \$ 47.14     |           | 22,1,3  | UPCS |
| 4393        | PE & Sports Equipment             | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BASKETBALLS                           | 8/2/2022 | GENERAL    | \$ 59.21     |           | GENERAL | UPCS |
| 4393        | PE & Sports Equipment             | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - SWIMMING NOODLES                      | 8/2/2022 | GENERAL    | \$ 159.20    |           | GENERAL | UPCS |
| 4393        | PE & Sports Equipment             | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - PE EQUIPMENT                          | 8/2/2022 | GENERAL    | \$ 270.68    |           | GENERAL | UPCS |

**University Charter Schools  
Credit Card Register  
08/01/2022-08/31/2022**

| Object Code   | Object Title              | Name                    | Document Number  | Line Description   | Date     | Department | Debit         | Credit              | ID      | Mgmt |
|---------------|---------------------------|-------------------------|------------------|--|----------|------------|---------------|---------------------|---------|------|
| 4399          | All Other Supplies        | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - BANDAGES, SURGE PROTECTOR                           | 8/2/2022 | GENERAL    | \$ 176.95     |                     | GENERAL | UPCS |
| 4399          | All Other Supplies        | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - FACE MASKS  | 8/2/2022 | GENERAL    | \$ 89.60      |                     | COVID19 | UPCS |
| 4411          | Non Capitalized Equipment | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - KITCHEN TABLE                                       | 8/2/2022 | GENERAL    | \$ 309.90     |                     | GENERAL | UPCS |
| 5211          | Travel & Conferences      | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | CALIFORNIA MATHEMATICS - CONFERENCE REGISTRATION FEE - R. JO | 8/2/2022 | GENERAL    | \$ 220.00     |                     | GENERAL | UPCS |
| 5852          | PD Consultants & Tuition  | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | YOUNG MINNEY - FMLA TRAINING                                 | 8/2/2022 | GENERAL    | \$ 900.00     |                     | GENERAL | UPCS |
| 5852          | PD Consultants & Tuition  | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | PAYPAL - PD REGISTRATION FEE - AALRR LEADERSHIP SERIES       | 8/2/2022 | GENERAL    | \$ 396.00     |                     | GENERAL | UPCS |
| 5852          | PD Consultants & Tuition  | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | TRAINING - FMLA TRAINING - S. THOMPSON                       | 8/2/2022 | GENERAL    | \$ 395.00     |                     | GENERAL | UPCS |
| 5899          | All Other Expenses        | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | BIOMETRICS4ALL INC - FINGERPRINTING SERVICE                  | 8/2/2022 | GENERAL    | \$ 237.00     |                     | GENERAL | UPCS |
| 5931          | Postage & Shipping        | CALIFORNIA CREDIT UNION | STD07/28/22-1908 | AMAZON - STAMPS  | 8/2/2022 | GENERAL    | \$ 32.16      |                     | 22,1,3  | UPCS |
| 5911          | Office Phone              | CALIFORNIA CREDIT UNION | STD07/28/22-2334 | EFAX - EFAX USAGE  | 8/2/2022 | GENERAL    | \$ 42.63      |                     | GENERAL | UPCS |
| <b>TOTAL:</b> |                           |                         |                  |  |          |            | <b>TOTAL:</b> | <b>\$ 30,391.87</b> |         |      |

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 8/31/2022

|   |  | Actuals as of 8/31/2022  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
|---|--|--|------------------|----------------|----------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|-----------------|------------|
|   |  | # 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 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 PY P-2 CY P-1 CY P-1 CY P-1 CY P-1        |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
|   |  | 2022-23  | 2022-23          | ACTUAL         | ACTUAL   |                |                  |                |                |                  |                |                |                |                |                |                  |                  | FORECAST         | Budget Variance | % Better / |
|   |  | Budget   | Trend            | Jul-22         | Aug-22   | Sep-22         | Oct-22           | Nov-22         | Dec-22         | Jan-23           | Feb-23         | Mar-23         | Apr-23         | May-23         | Jun-23         | Accrual          | Jul-22 - Jun-23  | Better / (Worse) | (Worse)         |            |
| 4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag |  |  |                  | 0%             | 5%       |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| 1 - District Apportionment Schedule, Paid on Time                   |  |  |                  | 6%             | 12%      |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| # of School Days in Month   |  | 180  |                  | 0              | 10       | 21             | 16               | 16             | 13             | 18               | 19             | 22             | 11             | 21             | 13             |                  | 180              |                  |                 |            |
| Enrollment  |  | 710  | 692              |                |          |                |                  |                |                |                  |                |                |                |                |                |                  | 692              | (18)             | -3%             |            |
| Unduplicated Pupil Percentage                                       |  | 46%  | 46%              |                |          |                |                  |                |                |                  |                |                |                |                |                |                  | 46%              | (0)              | 0%              |            |
| ADA   |  | 674.50   | 657.88           |                |          |                |                  |                |                |                  |                |                |                |                |                |                  | 657.88           | (17)             |                 |            |
| ADA Rate  |  | 95%  | 95%              |                |          |                |                  |                |                |                  |                |                |                |                |                |                  | 95%              |                  |                 |            |
| <b>Income</b>   |  |  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| <b>8011-8098 - Local Control Funding Formula Sources</b>            |  |  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| 8011 Local Control Funding Formula                                  |  | 2,789,488  | 3,086,474        | -              | -        | 276,450        | 486,936          | 267,742        | 267,742        | 992,088          | 267,742        | 105,883        | 105,883        | 105,883        | 105,883        | 104,241          | 3,086,474        | 296,986          | 11%             |            |
| 8012 Education Protection Account                                   |  | 1,616,316  | 1,422,819        | -              | -        | -              | 342,847          | -              | -              | 342,847          | -              | -              | 381,987        | -              | -              | 355,137          | 1,422,819        | (193,497)        | -12%            |            |
| 8019 Local Control Funding Formula - Prior Year                     |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8096 In Lieu of Property Taxes                                      |  | 2,580,070  | 2,516,496        | -              | -        | 441,720        | 194,043          | 194,043        | 194,043        | 194,043          | 433,315        | 216,657        | 216,657        | 216,657        | 216,657        | (1,339)          | 2,516,496        | (63,574)         | -2%             |            |
| 8098 In Lieu of Property Taxes, Prior Year                          |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| <b>Total 8011-8098 - Local Control Funding Formula Sources</b>      |  | <b>6,985,875</b>   | <b>7,025,790</b> | <b>-</b>       | <b>-</b> | <b>718,170</b> | <b>1,023,826</b> | <b>461,785</b> | <b>461,785</b> | <b>1,528,978</b> | <b>701,057</b> | <b>322,541</b> | <b>704,528</b> | <b>322,541</b> | <b>322,541</b> | <b>458,040</b>   | <b>7,025,790</b> | <b>39,915</b>    | <b>1%</b>       |            |
| <b>8100-8299 - Federal Revenue</b>                                  |  |  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| 8181 Special Education - Federal (IDEA)                             |  | 133,214  | 129,931          | -              | -        | -              | 10,019           | 10,019         | 10,019         | 10,019           | 29,975         | 14,988         | 14,988         | 14,988         | 14,988         | (69)             | 129,931          | (3,282)          | -2%             |            |
| 8221 Child Nutrition - Federal                                      |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8223 CACFP Supper   |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8291 Title I  |  | 138,675  | 139,599          | -              | -        | -              | -                | -              | -              | 34,900           | -              | -              | 34,900         | -              | -              | 69,800           | 139,599          | 924              | 1%              |            |
| 8292 Title II   |  | 20,271   | 20,530           | -              | -        | -              | -                | -              | -              | 5,133            | -              | -              | 5,133          | -              | -              | 10,265           | 20,530           | 259              | 1%              |            |
| 8294 Title III  |  | 12,012   | 12,012           | -              | -        | 4,592          | -                | -              | -              | 3,003            | -              | -              | 3,003          | -              | -              | 1,414            | 12,012           | -                | -               |            |
| 8295 Title IV, SSAE   |  | 11,292   | 10,919           | -              | -        | -              | -                | -              | -              | 2,730            | -              | -              | 2,730          | -              | -              | 5,460            | 10,919           | (373)            | -3%             |            |
| 8296 Title IV, PCSGP  |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8297 Facilities Incentive Grant                                     |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8299 All Other Federal Revenue                                      |  | 436,766  | 634,154          | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| <b>Total 8100-8299 - Other Federal Income</b>                       |  | <b>752,230</b>   | <b>947,145</b>   | <b>122,895</b> | <b>-</b> | <b>45,993</b>  | <b>10,019</b>    | <b>10,019</b>  | <b>10,019</b>  | <b>55,784</b>    | <b>29,975</b>  | <b>14,988</b>  | <b>536,368</b> | <b>14,988</b>  | <b>14,988</b>  | <b>81,111</b>    | <b>947,145</b>   | <b>197,388</b>   | <b>45%</b>      |            |
| <b>8300-8599 - Other State Revenue</b>                              |  |  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| 8520 Child Nutrition - State  |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8550 Mandate Block Grant  |  | 10,913   | 11,629           | -              | -        | -              | -                | -              | 11,629         | -                | -              | -              | -              | -              | -              | -                | 11,629           | 716              | 7%              |            |
| 8561 State Lottery - Non Prop 20                                    |  | 109,944  | 111,818          | -              | -        | -              | -                | -              | -              | 27,954           | -              | -              | 27,954         | -              | -              | 55,909           | 111,818          | 1,874            | 2%              |            |
| 8562 State Lottery - Prop 20  |  | 43,843   | 44,069           | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | 44,069           | 44,069           | 227              | 1%              |            |
| 8560 Lottery Revenue  |  | 153,786  | 155,887          | -              | -        | -              | -                | -              | -              | 27,954           | -              | -              | 27,954         | -              | -              | 99,978           | 155,887          | 2,101            | 1%              |            |
| 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                          |  | 163,000  | 221,000          | -              | -        | 69,426         | 19,890           | 19,890         | 19,890         | 19,890           | 19,890         | 44,200         | 44,200         | 44,200         | 44,200         | (124,676)        | 221,000          | 58,000           | 36%             |            |
| 8599 State Revenue - Other  |  | 199,024  | 85,058           | 463,399        | -        | 12,890         | -                | 55,288         | -              | -                | -              | -              | 21,265         | -              | -              | (467,783)        | 85,058           | (113,966)        | -57%            |            |
| <b>Total 8300-8599 - Other State Income</b>                         |  | <b>526,723</b>   | <b>473,573</b>   | <b>463,399</b> | <b>-</b> | <b>82,316</b>  | <b>19,890</b>    | <b>75,178</b>  | <b>31,519</b>  | <b>47,844</b>    | <b>19,890</b>  | <b>44,200</b>  | <b>93,419</b>  | <b>44,200</b>  | <b>44,200</b>  | <b>(492,481)</b> | <b>473,573</b>   | <b>(53,149)</b>  | <b>-10%</b>     |            |
| <b>8600-8799 - Other Local Revenue</b>                              |  |  |                  |                |          |                |                  |                |                |                  |                |                |                |                |                |                  |                  |                  |                 |            |
| 8631 Sale of Equipment & Supplies                                   |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8634 Food Service Sales   |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8650 Leases & Rentals   |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8660 Interest & Dividend Income                                     |  | 2,500  | 2,166            | 160            | 164      | 537            | -                | -              | -              | -                | -              | -              | -              | -              | -              | 1,305            | 2,166            | (334)            | -13%            |            |
| 8662 Net Increase (Decrease) in Fair Value of Investments           |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8681 Intra-Agency Fee Income  |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8682 Childcare & Enrichment Program Fees                            |  | 234,994  | 234,994          | 8,400          | 38,004   | 28,178         | 17,824           | 17,824         | 17,824         | 17,824           | 17,824         | 17,824         | 17,824         | 17,824         | 17,824         | -                | 234,994          | (0)              |                 |            |
| 8689 All Other Fees & Contracts                                     |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8692 Grants   |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8694 In Kind Donations  |  | -  | -                | -              | -        | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -                | -                | -                | -               |            |
| 8695 Contributions & Events   |  | 23,652   | 23,652           | -              | 26       | 12             | 649              | 2,163          | 2,347          | 2,125            | 2,097          | -              | 2,771          | 8,552          | 2,910          | -                | 23,652           | -                |                 |            |
| 8696 Other Fundraising  |  | 38,760   | 38,760           | -              | -        | 1,487          | 4,141            | 4,141          | 4,141          | 4,141            | 4,141          | 4,141          | 4,141          | 4,141          | 4,141          | -                | 38,760           | -                |                 |            |

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 8/31/2022

|   | 2022-23 Budget   | 2022-23 Trend    | # of months remaining in FY |                |                |                  |                |                |                  |                |                |                  |                |                | Actuals as of 8/31/2022 | FORECAST Jul-22 - Jun-23 | Budget Variance Better / (Worse) | % Better / (Worse) |             |
|---|------------------|------------------|-----------------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|-------------------------|--------------------------|----------------------------------|--------------------|-------------|
|   |                  |                  | 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         | 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           | PY P-2         | CY P-1         | CY P-1           | CY P-1         | CY P-1         | CY P-1                  |                          |                                  |                    |             |
|   |                  |                  | ACTUAL Jul-22               | ACTUAL Aug-22  | Sep-22         | Oct-22           | Nov-22         | Dec-22         | Jan-23           | Feb-23         | Mar-23         | Apr-23           | May-23         | Jun-23         | Accrual                 |                          |                                  |                    |             |
| 8697 E-Rate   | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  |             |
| 8698 SELPA Grants   | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  |             |
| 8699 All Other Local Revenue                              | 12,730           | 27,393           | -                           | 14,658         | 5              | -                | -              | -              | -                | -              | -              | -                | -              | 12,730         | -                       | -                        | 27,393                           | 14,663             | 115%        |
| 8792 Transfers of Apportionments - Special Education      | 435,053          | 424,333          | -                           | -              | 102,019        | 32,720           | 32,720         | 32,720         | 32,720           | 63,887         | 31,944         | 31,944           | 31,944         | 31,944         | (226)                   | -                        | 424,333                          | (10,720)           | -2%         |
| <b>Total 8600-8799 - Other Income-Local</b>               | <b>747,689</b>   | <b>751,297</b>   | <b>8,560</b>                | <b>52,852</b>  | <b>132,238</b> | <b>55,333</b>    | <b>56,847</b>  | <b>57,032</b>  | <b>56,810</b>    | <b>87,949</b>  | <b>53,909</b>  | <b>56,680</b>    | <b>62,461</b>  | <b>69,549</b>  | <b>1,079</b>            | -                        | <b>751,297</b>                   | <b>3,609</b>       | <b>0%</b>   |
| <b>Prior Year Adjustments</b>                             |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| 8999 Other Prior Year Adjustment                          | -                | 48               | -                           | 48             | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | 48                               | 48                 | 100%        |
| <b>Total Prior Year Adjustments</b>                       | <b>-</b>         | <b>48</b>        | <b>-</b>                    | <b>48</b>      | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>                | <b>-</b>                 | <b>48</b>                        | <b>48</b>          | <b>100%</b> |
| <b>TOTAL INCOME</b>                                       | <b>9,012,516</b> | <b>9,197,854</b> | <b>594,854</b>              | <b>52,900</b>  | <b>978,717</b> | <b>1,109,068</b> | <b>603,828</b> | <b>560,354</b> | <b>1,689,416</b> | <b>838,871</b> | <b>435,637</b> | <b>1,390,994</b> | <b>444,189</b> | <b>451,277</b> | <b>47,748</b>           | -                        | <b>9,197,854</b>                 | <b>185,337</b>     | <b>2%</b>   |
| <b>Expense</b>  |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| <b>1000 - Certificated Salaries</b>                       |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| 1110 Teachers' Salaries                                   | 3,228,268        | 3,307,237        | -                           | 163,471        | 327,502        | 330,724          | 330,724        | 330,724        | 330,724          | 330,724        | 330,724        | 330,724          | 330,724        | 330,724        | 170,474                 | -                        | 3,307,237                        | (78,969)           | -2%         |
| 1120 Teachers' Hourly                                     | 186,282          | 188,789          | 31,758                      | 4,055          | 14,372         | 15,400           | 15,400         | 15,400         | 15,400           | 15,400         | 15,400         | 15,400           | 15,400         | 15,400         | -                       | -                        | 188,789                          | (2,507)            | -1%         |
| 1170 Teachers' Salaries - Substitute                      | 51,615           | 51,615           | -                           | 1,295          | 10,128         | 4,466            | 4,466          | 4,466          | 4,466            | 4,466          | 4,466          | 4,466            | 4,466          | 4,466          | -                       | -                        | 51,615                           | -                  | -           |
| 1175 Teachers' Salaries - Stipend/Extra Duty              | 94,759           | 75,993           | 2,750                       | 1,984          | 26,648         | 4,957            | 4,957          | 4,957          | 4,957            | 4,957          | 4,957          | 4,957            | 4,957          | 4,957          | -                       | -                        | 75,993                           | 18,766             | 20%         |
| 1211 Certificated Pupil Support - Librarians              | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 1213 Certificated Pupil Support - Guidance & Counseling   | 96,020           | 96,020           | -                           | 4,801          | 9,602          | 9,069            | 9,069          | 9,069          | 9,069            | 9,069          | 9,069          | 9,069            | 9,069          | 9,069          | -                       | -                        | 96,020                           | -                  | -           |
| 1215 Certificated Pupil Support - Psychologist            | 80,882           | 80,882           | -                           | 4,092          | 9,370          | 7,491            | 7,491          | 7,491          | 7,491            | 7,491          | 7,491          | 7,491            | 7,491          | 7,491          | -                       | -                        | 80,882                           | 0                  | 0%          |
| 1299 Certificated Pupil Support - Other                   | 80,136           | 80,136           | -                           | 4,012          | 8,023          | 8,014            | 8,014          | 8,014          | 8,014            | 8,014          | 8,014          | 8,014            | 8,014          | 8,014          | -                       | -                        | 80,136                           | -                  | -           |
| 1300 Certificated Supervisors' & Administrators' Salaries | 411,725          | 411,725          | 34,310                      | 34,310         | 34,310         | 34,310           | 34,310         | 34,310         | 34,310           | 34,310         | 34,310         | 34,310           | 34,310         | 34,310         | -                       | -                        | 411,725                          | -                  | -           |
| 1900 Other Certificated Salaries                          | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| <b>Total 1000 - Certificated Salaries</b>                 | <b>4,229,687</b> | <b>4,292,397</b> | <b>68,818</b>               | <b>218,021</b> | <b>439,955</b> | <b>414,430</b>   | <b>414,430</b> | <b>414,430</b> | <b>414,430</b>   | <b>414,430</b> | <b>414,430</b> | <b>414,430</b>   | <b>414,430</b> | <b>250,159</b> | -                       | -                        | <b>4,292,397</b>                 | <b>(62,710)</b>    | <b>-1%</b>  |
| <b>2000 - Classified Salaries</b>                         |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| 2111 Instructional Aide & Other Salaries                  | 298,269          | 275,756          | 4,900                       | 12,196         | 35,332         | 24,814           | 24,814         | 24,814         | 24,814           | 24,814         | 24,814         | 24,814           | 24,814         | 24,814         | -                       | -                        | 275,756                          | 22,513             | 8%          |
| 2121 After School Staff Salaries                          | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 2131 Classified Teacher Salaries                          | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 2200 Classified Support Salaries                          | 146,883          | 143,708          | 5,284                       | 12,155         | 13,958         | 12,479           | 12,479         | 12,479         | 12,479           | 12,479         | 12,479         | 12,479           | 12,479         | 12,479         | -                       | -                        | 143,708                          | 3,175              | 2%          |
| 2300 Classified Supervisors' & Administrators' Salaries   | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 2400 Classified Office Staff Salaries                     | 303,854          | 308,123          | 24,535                      | 22,049         | 27,192         | 26,038           | 26,038         | 26,038         | 26,038           | 26,038         | 26,038         | 26,038           | 26,038         | 26,038         | -                       | -                        | 308,123                          | (4,268)            | -1%         |
| 2900 Other Classified Salaries                            | 173,178          | 205,441          | 4,060                       | 6,212          | 21,153         | 19,335           | 19,335         | 19,335         | 19,335           | 19,335         | 19,335         | 19,335           | 19,335         | 19,335         | -                       | -                        | 205,441                          | (32,263)           | -19%        |
| <b>Total 2000 - Classified Salaries</b>                   | <b>922,185</b>   | <b>933,027</b>   | <b>38,779</b>               | <b>52,612</b>  | <b>97,635</b>  | <b>82,667</b>    | <b>82,667</b>  | <b>82,667</b>  | <b>82,667</b>    | <b>82,667</b>  | <b>82,667</b>  | <b>82,667</b>    | <b>82,667</b>  | <b>82,667</b>  | -                       | -                        | <b>933,027</b>                   | <b>(10,843)</b>    | <b>-1%</b>  |
| <b>3000 - Employee Benefits</b>                           |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| 3111 STRS - State Teachers Retirement System              | 807,870          | 819,848          | 12,672                      | 39,470         | 80,520         | 79,156           | 79,156         | 79,156         | 79,156           | 79,156         | 79,156         | 79,156           | 79,156         | 53,937         | -                       | -                        | 819,848                          | (11,978)           | -1%         |
| 3212 PERS - Public Employee Retirement System             | 233,958          | 236,709          | 8,162                       | 15,014         | 25,498         | 20,973           | 20,973         | 20,973         | 20,973           | 20,973         | 20,973         | 20,973           | 20,973         | 20,255         | -                       | -                        | 236,709                          | (2,751)            | -1%         |
| 3213 PARS - Public Agency Retirement System               | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 3311 OASDI - Social Security                              | 57,175           | 57,848           | 2,558                       | 3,857          | 7,058          | 5,125            | 5,125          | 5,125          | 5,125            | 5,125          | 5,125          | 5,125            | 5,125          | 3,372          | -                       | -                        | 57,848                           | (672)              | -1%         |
| 3331 MED - Medicare                                       | 74,702           | 75,769           | 1,560                       | 3,834          | 7,605          | 7,208            | 7,208          | 7,208          | 7,208            | 7,208          | 7,208          | 7,208            | 7,208          | 5,106          | -                       | -                        | 75,769                           | (1,067)            | -1%         |
| 3401 H&W - Health & Welfare                               | 618,192          | 659,016          | 59,045                      | 105,707        | 53,215         | 49,006           | 49,006         | 49,006         | 49,006           | 49,006         | 49,006         | 49,006           | 49,006         | 49,006         | -                       | -                        | 659,016                          | (40,824)           | -7%         |
| 3501 SUI - State Unemployment Insurance                   | 33,882           | 36,171           | 261                         | 302            | 794            | 1,864            | 1,529          | 1,096          | 14,580           | 4,240          | 3,087          | 1,641            | 1,518          | 5,258          | -                       | -                        | 36,171                           | (2,289)            | -7%         |
| 3601 Workers' Compensation Insurance                      | 76,864           | 79,426           | 1,635                       | 4,114          | 8,171          | 8,171            | 8,171          | 8,171          | 8,171            | 8,171          | 8,171          | 8,171            | 8,171          | 8,306          | -                       | -                        | 79,426                           | (2,562)            | -3%         |
| 3751 OPEB, Active Employees                               | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 3901 Other Retirement Benefits                            | -                | 898              | -                           | 898            | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | 898                              | (898)              | 100%        |
| 3902 Other Benefits                                       | -                | 1,398            | 89                          | 504            | 89             | 89               | 89             | 89             | 89               | 89             | 89             | 89               | 89             | 89             | -                       | -                        | 1,398                            | (1,398)            | 100%        |
| <b>Total 3000 - Employee Benefits</b>                     | <b>1,902,644</b> | <b>1,967,083</b> | <b>85,982</b>               | <b>173,701</b> | <b>182,950</b> | <b>171,593</b>   | <b>171,257</b> | <b>170,824</b> | <b>184,308</b>   | <b>173,968</b> | <b>172,816</b> | <b>171,370</b>   | <b>163,075</b> | <b>145,240</b> | -                       | -                        | <b>1,967,083</b>                 | <b>(64,439)</b>    | <b>-3%</b>  |
| <b>4000 - Supplies</b>                                    |                  |                  |                             |                |                |                  |                |                |                  |                |                |                  |                |                |                         |                          |                                  |                    |             |
| 4111 Core Curricula Materials                             | 16,737           | 16,737           | 9,989                       | -              | -              | 750              | 750            | 750            | 750              | 750            | 750            | 750              | 750            | 750            | -                       | -                        | 16,737                           | -                  | -           |
| 4211 Books & Other Reference Materials                    | 28,500           | 28,500           | -                           | 1,694          | 6,557          | 2,250            | 2,250          | 2,250          | 2,250            | 2,250          | 2,250          | 2,250            | 2,250          | 2,250          | -                       | -                        | 28,500                           | -                  | -           |
| 4311 Student Materials                                    | 152,190          | 172,822          | 89,774                      | 57,546         | 17,199         | 923              | 923            | 923            | 923              | 923            | 923            | 923              | 923            | 923            | -                       | -                        | 172,822                          | (20,632)           | -14%        |
| 4351 Office Supplies                                      | 27,734           | 27,734           | (85)                        | 1,220          | 3,192          | 2,601            | 2,601          | 2,601          | 2,601            | 2,601          | 2,601          | 2,601            | 2,601          | 2,601          | -                       | -                        | 27,734                           | -                  | -           |
| 4371 Custodial Supplies                                   | 23,297           | 23,297           | 3,050                       | 1,526          | 4,148          | 1,619            | 1,619          | 1,619          | 1,619            | 1,619          | 1,619          | 1,619            | 1,619          | 1,619          | -                       | -                        | 23,297                           | -                  | -           |
| 4391 Food (Non Nutrition Program)                         | 48,593           | 48,593           | -                           | 447            | 9,676          | 4,275            | 4,275          | 4,275          | 4,275            | 4,275          | 4,275          | 4,275            | 4,275          | 4,275          | -                       | -                        | 48,593                           | -                  | -           |
| 4392 Uniforms   | -                | 572              | -                           | -              | 572            | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | 572                              | (572)              | 100%        |
| 4393 PE & Sports Equipment                                | 10,000           | 10,000           | -                           | 489            | 1,177          | 926              | 926            | 926            | 926              | 926            | 926            | 926              | 926            | 926            | -                       | -                        | 10,000                           | -                  | -           |
| 4395 Before & After School Program Supplies               | -                | -                | -                           | -              | -              | -                | -              | -              | -                | -              | -              | -                | -              | -              | -                       | -                        | -                                | -                  | -           |
| 4399 All Other Supplies                                   | 28,160           | 28,160           | 86                          | 357            | 1,343          | 2,930            | 2,930          | 2,930          | 2,930            | 2,930          | 2,930          | 2,930            | 2,930          | 2,930          | -                       | -                        | 28,160                           | -                  | -           |
| 4390 Other Supplies                                       | 86,753           | 87,326           | 86                          | 1,292          | 12,768         | 8,131            | 8,131          | 8,131          | 8,131            | 8,131          | 8,131          | 8,131            | 8,131          | 8,131          | -                       | -                        | 87,326                           | (572)              | -1%         |
| 4411 Non Capitalized Equipment                            | 37,000           | 37,000           | -                           | 310            | 2,872          | 3,758            | 3,758          | 3,758          | 3,758            | 3,758          | 3,758          | 3,758            | 3,758          | 3,758          | -                       | -                        | 37,000                           | -                  | -           |

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 8/31/2022

State Schedule:  
District Schedule:

# of months remaining in FY

12 11 10 9 8 7 6 5 4 3 2 1  
 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  
 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

|  | 2022-23          |                  | ACTUAL         |                  |                |                |                  |                  |                |                |                  |                |                  |                  | FORECAST         | Budget Variance |                  |                    |
|--|------------------|------------------|----------------|------------------|----------------|----------------|------------------|------------------|----------------|----------------|------------------|----------------|------------------|------------------|------------------|-----------------|------------------|--------------------|
|  | Budget           | Trend            | Jul-22         | Aug-22           | Sep-22         | Oct-22         | Nov-22           | Dec-22           | Jan-23         | Feb-23         | Mar-23           | Apr-23         | May-23           | Jun-23           | Accrual          | Jul-22 - Jun-23 | Better / (Worse) | % Better / (Worse) |
|  |                  |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  |                  |                 |                  |                    |
| 4711 Nutrition Program Food & Supplies     | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 4713 CACFP Supper Food & Supplies          | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| <b>Total 4000 - Supplies</b>               | <b>372,212</b>   | <b>393,416</b>   | <b>102,814</b> | <b>63,587</b>    | <b>46,736</b>  | <b>20,031</b>  | <b>20,031</b>    | <b>20,031</b>    | <b>20,031</b>  | <b>20,031</b>  | <b>20,031</b>    | <b>20,031</b>  | <b>20,031</b>    | <b>20,031</b>    | <b>20,031</b>    | <b>393,416</b>  | (21,205)         | -6%                |
| <b>5000 - Operating Services</b>           |                  |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  |                  |                 |                  |                    |
| 5211 Travel & Conferences                  | 58,271           | 58,271           | -              | 4,177            | 8,736          | 5,040          | 5,040            | 5,040            | 5,040          | 5,040          | 5,040            | 5,040          | 5,040            | 5,040            | 5,040            | 58,271          | -                | -                  |
| 5311 Dues & Memberships                    | 25,000           | 25,000           | 3,775          | -                | 8,699          | 1,392          | 1,392            | 1,392            | 1,392          | 1,392          | 1,392            | 1,392          | 1,392            | 1,392            | 1,392            | 25,000          | -                | -                  |
| 5451 General Insurance                     | 51,516           | 60,131           | 30,066         | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | 15,033           | 15,033           | 60,131          | (8,615)          | -17%               |
| 5511 Utilities                             | 112,490          | 112,490          | (5,461)        | 9,008            | 1,457          | 11,943         | 11,943           | 11,943           | 11,943         | 11,943         | 11,943           | 11,943         | 11,943           | 11,943           | 11,943           | 112,490         | -                | -                  |
| 5521 Security Services                     | 5,000            | 5,000            | -              | -                | -              | 556            | 556              | 556              | 556            | 556            | 556              | 556            | 556              | 556              | 556              | 5,000           | -                | -                  |
| 5531 Housekeeping Services                 | 1,593            | 1,593            | 216            | 223              | 115            | 115            | 115              | 115              | 115            | 115            | 115              | 115            | 115              | 115              | 115              | 1,593           | -                | -                  |
| 5599 Other Facility Operations & Utilities | 826              | 826              | 655            | -                | -              | 19             | 19               | 19               | 19             | 19             | 19               | 19             | 19               | 19               | 19               | 826             | -                | -                  |
| 5611 School Rent - Private Facility        | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5613 School Rent - Prop 39                 | 51,120           | 51,120           | -              | -                | -              | 5,680          | 5,680            | 5,680            | 5,680          | 5,680          | 5,680            | 5,680          | 5,680            | 5,680            | 5,680            | 51,120          | -                | -                  |
| 5619 Other Facility Rentals                | 60,900           | 60,900           | 5,722          | 4,904            | 5,188          | 5,009          | 5,009            | 5,009            | 5,009          | 5,009          | 5,009            | 5,009          | 5,009            | 5,009            | 5,009            | 60,900          | -                | -                  |
| 5621 Equipment Lease                       | 27,032           | 27,032           | 2,691          | 1,463            | 3,605          | 2,141          | 2,141            | 2,141            | 2,141          | 2,141          | 2,141            | 2,141          | 2,141            | 2,141            | 2,141            | 27,032          | -                | -                  |
| 5631 Vendor Repairs                        | 5,000            | 5,000            | -              | -                | -              | 556            | 556              | 556              | 556            | 556            | 556              | 556            | 556              | 556              | 556              | 5,000           | -                | -                  |
| 5812 Field Trips & Pupil Transportation    | 115,600          | 115,600          | 2,737          | 7,885            | 1,865          | 11,457         | 11,457           | 11,457           | 11,457         | 11,457         | 11,457           | 11,457         | 11,457           | 11,457           | 11,457           | 115,600         | -                | -                  |
| 5821 Legal                                 | 43,000           | 43,000           | -              | 6,800            | 879            | 3,925          | 3,925            | 3,925            | 3,925          | 3,925          | 3,925            | 3,925          | 3,925            | 3,925            | 3,925            | 43,000          | -                | -                  |
| 5823 Audit                                 | 9,070            | 9,070            | 1,100          | -                | -              | 886            | 886              | 886              | 886            | 886            | 886              | 886            | 886              | 886              | 886              | 9,070           | -                | -                  |
| 5831 Advertisement & Recruitment           | 5,500            | 5,500            | -              | -                | 3,017          | 276            | 276              | 276              | 276            | 276            | 276              | 276            | 276              | 276              | 276              | 5,500           | -                | -                  |
| 5841 Contracted Substitute Teachers        | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5842 Special Education Services            | 42,000           | 42,000           | (657)          | -                | 2,264          | 4,488          | 4,488            | 4,488            | 4,488          | 4,488          | 4,488            | 4,488          | 4,488            | 4,488            | 4,488            | 42,000          | -                | -                  |
| 5843 Non Public School                     | 150,000          | 150,000          | -              | -                | -              | 16,667         | 16,667           | 16,667           | 16,667         | 16,667         | 16,667           | 16,667         | 16,667           | 16,667           | 16,667           | 150,000         | -                | -                  |
| 5844 After School Services                 | 48,000           | 91,000           | -              | -                | 4,273          | 9,636          | 9,636            | 9,636            | 9,636          | 9,636          | 9,636            | 9,636          | 9,636            | 9,636            | 9,636            | 91,000          | (43,000)         | -90%               |
| 5849 Other Student Instructional Services  | 29,000           | 29,000           | -              | 9,000            | -              | 2,222          | 2,222            | 2,222            | 2,222          | 2,222          | 2,222            | 2,222          | 2,222            | 2,222            | 2,222            | 29,000          | -                | -                  |
| 5852 PD Consultants & Tuition              | 50,000           | 50,000           | -              | 12,251           | 40             | 4,190          | 4,190            | 4,190            | 4,190          | 4,190          | 4,190            | 4,190          | 4,190            | 4,190            | 4,190            | 50,000          | -                | -                  |
| 5854 Nursing & Medical (Non-IEP)           | 15,000           | 15,000           | -              | -                | -              | 1,667          | 1,667            | 1,667            | 1,667          | 1,667          | 1,667            | 1,667          | 1,667            | 1,667            | 1,667            | 15,000          | -                | -                  |
| 5859 All Other Consultants & Services      | 260,930          | 265,930          | 13,494         | 14,361           | 12,767         | 25,034         | 25,034           | 25,034           | 25,034         | 25,034         | 25,034           | 25,034         | 25,034           | 25,034           | 25,034           | 265,930         | (5,000)          | -2%                |
| 5861 Non Instructional Software            | 41,471           | 41,471           | 19,829         | 3,148            | -              | 2,055          | 2,055            | 2,055            | 2,055          | 2,055          | 2,055            | 2,055          | 2,055            | 2,055            | 2,055            | 41,471          | -                | -                  |
| 5865 Fundraising Cost                      | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5871 District Oversight Fees               | 209,576          | 210,774          | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | 210,774          | 210,774         | (1,197)          | -1%                |
| 5872 Special Education Fees (SELPA)        | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5881 Intra-Agency Fees                     | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5895 Bad Debt Expense                      | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5898 Uncategorized Expense                 | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5899 All Other Expenses                    | 18,934           | 18,934           | 855            | 563              | 1,681          | 1,759          | 1,759            | 1,759            | 1,759          | 1,759          | 1,759            | 1,759          | 1,759            | 1,759            | 1,759            | 18,934          | -                | -                  |
| 5911 Office Phone                          | 3,054            | 3,054            | 118            | 122              | 116            | 300            | 300              | 300              | 300            | 300            | 300              | 300            | 300              | 300              | 300              | 3,054           | -                | -                  |
| 5913 Mobile Phone                          | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 5921 Internet                              | 1,000            | 1,000            | -              | -                | -              | 111            | 111              | 111              | 111            | 111            | 111              | 111            | 111              | 111              | 111              | 1,000           | -                | -                  |
| 5923 Website Hosting                       | 1,845            | 4,362            | -              | 2,517            | -              | 205            | 205              | 205              | 205            | 205            | 205              | 205            | 205              | 205              | 205              | 4,362           | (2,517)          | -136%              |
| 5931 Postage & Shipping                    | 2,575            | 2,575            | 51             | 32               | -              | 277            | 277              | 277              | 277            | 277            | 277              | 277            | 277              | 277              | 277              | 2,575           | -                | -                  |
| 5999 Other Communications                  | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| <b>Total 5000 - Operating Services</b>     | <b>1,445,303</b> | <b>1,505,633</b> | <b>75,190</b>  | <b>76,455</b>    | <b>54,701</b>  | <b>117,605</b> | <b>117,605</b>   | <b>117,605</b>   | <b>117,605</b> | <b>117,605</b> | <b>117,605</b>   | <b>117,605</b> | <b>132,638</b>   | <b>343,412</b>   | <b>1,505,633</b> | (60,330)        | -4%              |                    |
| <b>6000 - Capital Outlay</b>               |                  |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  |                  |                 |                  |                    |
| 6901 Depreciation Expense                  | 121,697          | 121,697          | 10,357         | 10,501           | 10,501         | 9,985          | 9,985            | 9,985            | 9,985          | 9,985          | 9,985            | 10,610         | 10,592           | 9,227            | 121,697          | -               | -                |                    |
| 6903 Amortization Expense                  | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| 6999 Capital Outlay                        | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| <b>Total 6000 - Capital Outlay</b>         | <b>121,697</b>   | <b>121,697</b>   | <b>10,357</b>  | <b>10,501</b>    | <b>10,501</b>  | <b>9,985</b>   | <b>9,985</b>     | <b>9,985</b>     | <b>9,985</b>   | <b>9,985</b>   | <b>9,985</b>     | <b>10,610</b>  | <b>10,592</b>    | <b>9,227</b>     | <b>121,697</b>   | -               | -                |                    |
| <b>7000 - Other Outgo</b>                  |                  |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  |                  |                 |                  |                    |
| 7438 Interest Expense                      | -                | -                | -              | -                | -              | -              | -                | -                | -              | -              | -                | -              | -                | -                | -                | -               | -                | -                  |
| <b>Total 7000 - Other Outgo</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>         | <b>-</b>           |
| <b>TOTAL EXPENSE</b>                       | <b>8,993,728</b> | <b>9,213,254</b> | <b>381,939</b> | <b>594,878</b>   | <b>832,479</b> | <b>816,311</b> | <b>815,975</b>   | <b>815,542</b>   | <b>829,027</b> | <b>818,686</b> | <b>817,534</b>   | <b>816,713</b> | <b>823,434</b>   | <b>850,735</b>   | <b>9,213,254</b> | (219,526)       | -2%              |                    |
| <b>NET INCOME</b>                          | <b>18,789</b>    | <b>(15,400)</b>  | <b>212,915</b> | <b>(541,978)</b> | <b>146,239</b> | <b>292,757</b> | <b>(212,147)</b> | <b>(255,189)</b> | <b>860,389</b> | <b>20,184</b>  | <b>(381,897)</b> | <b>574,281</b> | <b>(379,245)</b> | <b>(399,458)</b> | <b>47,748</b>    | <b>(15,400)</b> | (34,189)         | -182%              |
| Operating Income                           | 140,485          |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  | 106,297          |                 |                  |                    |
| EBITDA                                     | 140,485          |                  |                |                  |                |                |                  |                  |                |                |                  |                |                  |                  | 106,297          |                 |                  |                    |

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 8/31/2022

|  | # of months remaining in FY |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | Accrual          | FORECAST<br>Jul-22 - Jun-23 | Budget Variance<br>Better / (Worse) | % Better /<br>(Worse) |
|--|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------|-------------------------------------|-----------------------|
|  | 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           | CY P-1           | CY P-1           | CY P-1           | CY P-1           |                  |                  |                             |                                     |                       |
| 2022-23<br>Budget                          | 2022-23<br>Trend            | ACTUAL<br>Jul-22 | ACTUAL<br>Aug-22 | Sep-22           | Oct-22           | Nov-22           | Dec-22           | Jan-23           | Feb-23           | Mar-23           | Apr-23           | May-23           | Jun-23           |                  |                  |                             |                                     |                       |
| <b>Beginning Cash Balance</b>              | 3,170,202                   | 2,572,260        | 2,572,260        | 3,059,658        | 2,645,891        | 3,126,663        | 3,429,404        | 3,227,242        | 2,982,038        | 3,852,412        | 3,882,582        | 3,510,669        | 3,945,560        | 3,576,907        | 3,377,044        | 2,572,260                   | (597,942)                           |                       |
| <b>Cash Flow from Operating Activities</b> |                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                             |                                     |                       |
| Net Income                                 | 18,789                      | (15,400)         | 212,915          | (541,978)        | 146,239          | 292,757          | (212,147)        | (255,189)        | 860,389          | 20,184           | (381,897)        | 574,281          | (379,245)        | (399,458)        | 47,748           | (15,400)                    | (34,189)                            |                       |
| Change in Accounts Receivable              |                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                             |                                     |                       |
| Prior Year Accounts Receivable             | 997,042                     | -                | 802,634          | 253,627          | 226,140          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 1,282,401                   | 285,359                             |                       |
| Current Year Accounts Receivable           | (877,709)                   | (647,599)        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (647,599)        | (647,599)                   | 230,110                             |                       |
| Change in Due from                         | -                           | -                | -                | (600)            | 600              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                           | -                                   |                       |
| Change in Accounts Payable                 | (21,563)                    | 54,305           | (32,662)         | (157,757)        | (40,277)         | -                | -                | -                | -                | -                | -                | -                | -                | 285,002          | -                | 54,305                      | 75,869                              |                       |
| Change in Due to                           | 3,862                       | 548,791          | -                | -                | (51,060)         | -                | -                | -                | -                | -                | -                | -                | -                | -                | 599,851          | 548,791                     | 544,929                             |                       |
| Change in Accrued Vacation                 | -                           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                           | -                                   |                       |
| Change in Payroll Liabilities              | -                           | 205,267          | (1,587)          | 17,069           | 189,785          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 205,267                     | 205,267                             |                       |
| Change in Prepaid Expenditures             | (76,247)                    | (62,481)         | 8,186            | 25,123           | (1,156)          | -                | -                | -                | -                | -                | -                | -                | -                | (94,634)         | -                | (62,481)                    | 13,766                              |                       |
| Change in Deposits                         | -                           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                           | -                                   |                       |
| Change in Deferred Revenue                 | -                           | (499,082)        | (499,082)        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (499,082)                   | (499,082)                           |                       |
| Change in Other Long Term Assets           | -                           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                           | -                                   |                       |
| Change in Other Long Term Liabilities      | -                           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                           | -                                   |                       |
| Depreciation Expense                       | 121,697                     | 121,697          | 10,357           | 10,501           | 10,501           | 9,985            | 9,985            | 9,985            | 9,985            | 9,985            | 9,985            | 10,610           | 10,592           | 9,227            | 121,697          | -                           |                                     |                       |
| <b>Cash Flow from Investing Activities</b> |                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                             |                                     |                       |
| Capital Expenditures                       | (173,500)                   | (183,113)        | (13,361)         | (19,752)         | -                | -                | -                | -                | -                | -                | -                | (150,000)        | -                | -                | -                | (183,113)                   | (9,613)                             |                       |
| <b>Cash Flow from Financing Activities</b> |                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                             |                                     |                       |
| <b>Ending Cash Balance</b>                 | <b>3,162,571</b>            | <b>2,094,643</b> | <b>3,059,658</b> | <b>2,645,891</b> | <b>3,126,663</b> | <b>3,429,404</b> | <b>3,227,242</b> | <b>2,982,038</b> | <b>3,852,412</b> | <b>3,882,582</b> | <b>3,510,669</b> | <b>3,945,560</b> | <b>3,576,907</b> | <b>3,377,044</b> | <b>3,377,044</b> | <b>3,377,044</b>            | 214,473                             |                       |