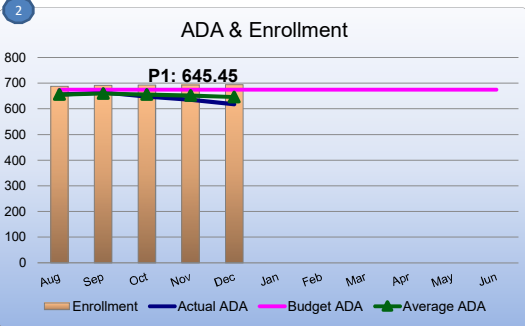


UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (December 2022)

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 12/30/22 has UPCS enrollment down by 16 students. ADA percentage is forecasted 1% lower than budget at 94%. Average ADA is down by 23.4.

Overall, net income is projected to be \$46K, \$27K higher than budget.

Cash projections remains strong through year end.

3 Average Daily Attendance Analysis

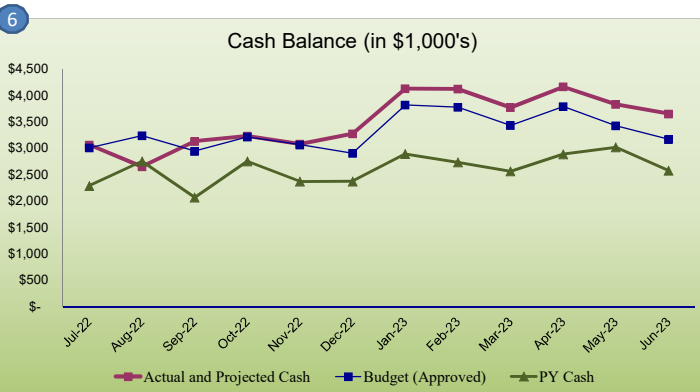
Category	Actual through Month 5	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	694	694	710	(16)	693	686
ADA %	93.3%	94.0%	95.0%	-1.0%	94.6%	93.0%
Average ADA	645.45	651.10	674.50	(23.40)	654.82	634.10

4 LCOFF 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 12/31/22	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	6,952,118	6,985,875	(33,757)	6,992,531	(40,412)	2,449,456	2,575,227	(125,771)	6,198,067	6,235,676
Federal Revenue	931,938	752,230	179,708	946,541	(14,602)	171,221	62,617	108,604	635,938	672,419
State Revenue	535,584	526,723	8,861	500,276	35,308	1,143,555	200,589	942,966	686,945	369,901
Other Local Revenue	710,309	685,277	25,032	712,708	(2,399)	428,109	303,717	124,392	745,536	90,202
Grants/Fundraising	62,412	62,412	0	62,412	0	4,637	18,822	(14,185)	44,830	14,959
TOTAL REVENUE	9,192,361	9,012,516	179,845	9,214,468	(22,106)	4,196,978	3,160,971	1,036,006	8,311,316	7,383,157
Total per ADA	14,118	13,362	756	14,152	(34)				13,107	10,709
w/o Grants/Fundraising	14,022	13,269	753	14,056	(34)				13,037	10,688
Certificated Salaries	4,257,422	4,229,687	(27,735)	4,279,285	21,863	1,951,687	1,679,384	(272,303)	3,939,109	3,237,881
Classified Salaries	933,377	922,185	(11,193)	933,377	0	450,452	418,838	(31,614)	803,189	646,517
Benefits	1,919,993	1,902,644	(17,349)	1,924,818	4,825	923,714	847,783	(75,931)	1,546,732	1,220,558
Student Supplies	401,124	372,212	(28,912)	401,124	0	261,416	241,304	(20,112)	351,667	236,966
Operating Expenses	1,503,423	1,445,303	(58,120)	1,504,635	1,212	468,888	731,238	262,350	1,064,340	1,875,541
Other	131,095	121,697	(9,399)	131,095	0	63,310	59,949	(3,361)	103,037	69,683
TOTAL EXPENSES	9,146,435	8,993,728	(152,707)	9,174,335	27,900	4,119,467	3,978,496	(140,971)	7,808,074	7,287,145
Total per ADA	14,048	13,334	(714)	14,091	(43)				12,314	10,570
NET INCOME / (LOSS)	45,927	18,789	27,138	40,133	5,794	77,511	(817,524)	895,035	503,241	96,012
OPERATING INCOME	177,022	140,485	36,537	171,228	5,794	140,821	(757,575)	898,396	606,279	165,695
EBITDA	177,022	140,485	36,537	171,228	5,794	140,821	(757,575)	898,396	606,279	165,695



Year-End Cash Balance

Projected	Budget	Variance
3,646,375	3,162,571	483,804

7 Balance Sheet

	6/30/2022	11/30/2022	12/31/2022	6/30/2023 FC
Assets				
Cash, Operating	2,572,260	3,074,924	3,267,348	3,646,375
Cash, Restricted	0	0	0	0
Accounts Receivable	1,668,244	366,110	366,110	1,106,668
Due From Others	188	188	(0)	(0)
Other Assets	104,302	72,150	72,841	166,783
Net Fixed Assets	922,513	915,166	904,462	986,676
Total Assets	5,267,507	4,428,536	4,610,760	5,906,502
Liabilities				
A/P & Payroll	301,720	180,733	209,253	494,255
Due to Others	356,547	244,389	213,840	1,256,163
Deferred Revenue	499,082	(0)	(0)	(0)
Other Liabilities	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	1,157,349	425,122	423,093	1,750,418
Equity				
Beginning Fund Bal.	3,606,916	4,110,157	4,110,157	4,110,157
Net Income/(Loss)	503,241	(106,743)	77,511	45,927
Total Equity	4,110,157	4,003,414	4,187,668	4,156,084
Total Liabilities & Equity	5,267,506	4,428,536	4,610,760	5,906,502
Available Line of Credit				
Days Cash on Hand	122	124	132	148
Cash Reserve %	33.4%	34.0%	36.2%	40.4%





UPCS @ CSU CHANNEL ISLANDS Financial Analysis December 2022

Net Income

UPCS is projected to achieve a net income of \$46K in FY22-23 compared to \$19K in the board-approved budget. The reasons for this positive \$27K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2022, the school's cash balance was \$3.27M. By June 30, 2023, the school's cash balance is projected to be \$3.65M, which represents a 40% reserve.

As of December 31, 2022, the Accounts Receivable balance was \$366K, same as prior month.

As of December 31, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$209K, compared to \$181K in the prior month.

State Budget Information

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 the plans for the funds have been developed, the funding will be added. The grant funds will most likely be added in the out years.***

Income Statement

Revenue

Total revenue for FY22-23 is projected to be \$9.19M, which is \$180K or 2.0% over budgeted revenue of \$9.01M.

LCFF Revenue (8011-8098) \$34K lower than budget due to lower enrollment and ADA.

Federal Revenue (8100-8299) \$180K higher than budget partially due to the change in Expanded Learning Opportunity Grant (ELOG) from state funding to federal funding along with about \$96K of increased ESSER Spending.

Other State Revenue (8300-8599) \$8K higher than budget due to the change in Expanded Learning Opportunity Grant from state funding to federal funding and adding back the \$35K in IPI spending.

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



Other Prior Year Adjustment (8999) \$26K increase from budget due to receipt of higher lottery revenue for FY21/22 than was originally accrued.

Expenses

Total expenses for FY22-23 are projected to be \$9.15M, which is \$153K or 1.7% over budgeted expenditures of \$8.99M.

Certificated Salaries (1000-1900) are projected at \$28K higher than budget as follows:

- **Teachers' Salaries - Substitute (1170) \$48K over** budget due to one floating substitute not originally in the budget.
- **1175 Teachers Stipends** under budget by \$21K due mainly to less summer planning funds needed than originally expected.

Classified Salaries (2000-2900) are projected \$11K higher than budget as follows:

- **2111 Instructional Aides** under budget by \$22K due to the Librarian position and several summer aide positions being coded to 2900 Other Classified Salaries and one hourly Enrichment Teacher position was moved to 1120 Other Hourly Teachers.
- **2900 Other Classified Staff** over budget by \$32K due to increased child care costs along with the Librarian position and several summer aide positions being coded to 2900 Other Classified Salaries instead of 2111 instructional aides.

Student Materials (4311) \$28K over budget due to additional Spanish Sets and Desmo's Classroom which were not in the original budget.

Dues & Memberships (5311) \$43K over budget due to the purchase of Boys & Girls Club Memberships for 100 students along with the addition of Full Day Break Kid Costs of \$30/day for 30 days. These costs are covered by ELOP (Expanded Learning Opportunity Program) funding.

ADA

Budgeted P2 ADA is 674.50 based on enrollment of 710 and a 95.0% attendance rate.

Forecast P2 ADA is 651.10 based on enrollment of 694 and a 94.0% attendance rate.

Actual ADA through Month 5 is 645.45 with ending enrollment of 694 and a 93.3% attendance rate.

In Month 5, ADA was 617.64 with a 89.1% attendance rate.

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

**University Charter Schools
Check Register
12/01/2022-12/31/2022**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
109081	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/01/22	FY22-23 - LIABILITY PREMIUM - SECOND INSTALLMENT	27,379.00	EXED CUT CHECK
A009581	V0006926 FIRST STUDENT, INC.	12/01/22	10/31/22-11/04/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	2,330.80	ACH PAYMENT
A009582	FRON001-1055 FRONTIER	12/01/22	#805-482-4609 - TELEPHONE - 11/16/22-12/15/22	87.53	ACH PAYMENT
E008916	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	12/01/22	12/22 - MOP SERVICES	114.34	MASTERCARD
P032204	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/01/22	11/22 - WORKERS' COMP	10,013.69	CHECK NVOICEPAY
P032205	PHIL001-1055 CATHERINE PHILLIPPE	12/01/22	TARGET - SOAP, CORN SYRUP, SMART & FINAL - DRY ICE	58.44	CHECK NVOICEPAY
2210M	V0015013 CASSANDRA FERRIS	12/02/22	12/15/22 - PAYROLL CHECK - C. FERRIS	1,139.79	MANUAL CHECK
A009645	VISI001-1055 VISION SERVICE PLAN - (CA)	12/02/22	12/22 - HEALTH PREMIUM	1,017.09	ACH PAYMENT
P032418	VIGI001-1055 JEANINE VIGIL	12/02/22	TARGET, MICHAELS - CLASSROOM SUPPLIES, TEACHERS PAY TEACHERS - MATH, READI	203.45	CHECK NVOICEPAY
STD11/28/22-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	12/06/22	CREDIT CARD ENDING 2334	1,195.58	ONLINE PAYMENT
STD11/28/22-7507M	CALI001-1055 CALIFORNIA CREDIT UNION	12/06/22	CREDIT CARD ENDING 7507	353.23	ONLINE PAYMENT
A009851	WAXI001-1055 WAXIE SANITARY SUPPLY	12/14/22	BATHROOM TISSUE, PAPER TOWELS, MAGNETS	1,005.88	ACH PAYMENT
A009852	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	12/14/22	11/22 - MANAGEMENT CONTRACT FEE	12,416.67	ACH PAYMENT
P033150	V0014926 STS EDUCATION	12/14/22	(5) LAPTOPS	8,654.48	CHECK NVOICEPAY
P033151	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	12/14/22	11/22 - HEALTH PREMIUM #E0054593	49.58	CHECK NVOICEPAY
P033152	ARTT001-1055 ART TREK	12/14/22	11/22 - ART CLASSES	2,612.50	CHECK NVOICEPAY
A009982	AFLA001-1055 AFLAC	12/20/22	12/22 - HEALTH PREMIUM #F5Z84	1,623.66	ACH PAYMENT
A009983	V0006926 FIRST STUDENT, INC.	12/20/22	11/07/22-11/10/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	1,864.64	ACH PAYMENT
A009984	WAXI001-1055 WAXIE SANITARY SUPPLY	12/20/22	MOP PADS, PAPER TOWELS	548.57	ACH PAYMENT
E009300	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA	12/20/22	12/03/22-01/01/23 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
P033571	COPO001-1055 COPOWER	12/20/22	01/23 - HEALTH PREMIUM #148622	6,779.46	CHECK NVOICEPAY
P033572	GOUT001-1055 HEATHER GOUT	12/20/22	CALM STRIPS - CALMING CORNER SUPPLIES	91.95	CHECK NVOICEPAY
P033573	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	12/20/22	11/22 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P033574	V0015023 VENTURA COUNTY BEHAVIORIAL HEALTH	12/20/22	FY22-23 - Q1 - ERSES BILLING	1,166.33	CHECK NVOICEPAY
P033575	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	12/20/22	FY22/23 - Q1 - STRS/PERS RETIREMENT BILLING - UPS	4,838.93	CHECK NVOICEPAY
E009345	EJHA001-1055 E.J. HARRISON & SONS, INC.	12/21/22	12/22 - WASTE DISPOSAL - UPS	1,456.80	MASTERCARD
E009346	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	12/21/22	12/22 - MOP SERVICES	114.34	MASTERCARD
P033737	VENT001-1055 VENTURA COUNTY SCHOOLS SELF-FUNDING	12/21/22	12/22 - WORKERS' COMP	7,704.10	CHECK NVOICEPAY
STD12/21/22CCM	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATC	12/21/22	01/23 - HEALTH PREMIUM	50,615.25	ONLINE PAYMENT
2211M	V0012745 LARIN WILSON	12/22/22	12/22/22 - FINAL PAYCHECK - L.WILSON	5,529.09	MANUAL CHECK
A010146	CANO001-1055 CANON FINANCIAL SERVICES, INC.	12/29/22	12/22 - COPIER LEASE #001-0614659-003	1,462.96	ACH PAYMENT
A010147	V0006926 FIRST STUDENT, INC.	12/29/22	11/14/22-11/18/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	4,661.60	ACH PAYMENT
A010148	VISI001-1055 VISION SERVICE PLAN - (CA)	12/29/22	01/23 - HEALTH PREMIUM	957.53	ACH PAYMENT
P034252	SCHO012-1055 SCHOOL TECH SUPPLY	12/29/22	(1) DELL OPTIPLEX COMPUTER	637.07	CHECK NVOICEPAY
P034253	ARTT001-1055 ART TREK	12/29/22	12/22 - ART CLASSES	2,137.50	CHECK NVOICEPAY
GRAND TOTAL				165,839.97	

**University Charter Schools
Credit Card Register
12/01/2022-12/31/2022**

Object Code	Object Title	Name	Documnt Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4111	Core Curricula Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	MATHFORLOVE - MATH CURRICULUM - 3RD GRADE	12/5/2022	GENERAL	\$ 190.00		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - BOOKS	12/5/2022	GENERAL	\$ 37.25		23,1,10	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	OVERDRIVE - LIBRARY COLLECTION DOWNLOAD	12/5/2022	GENERAL	\$ 1,000.00		23,1,10	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - NITRILE KID GLOVES	12/5/2022	GENERAL	\$ 30.63		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CAROLINA BIOLOGICAL SUPPLY - COW EYES, FROGS - SCIENCE LAB	12/5/2022	GENERAL	\$ 1,052.27		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	FLINN SCIENTIFIC - EARTHWORMS - SCIENCE LAB	12/5/2022	GENERAL	\$ 84.60		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	DISCOUNT SCHOOL SUPPLY - SENSORY MITTENS	12/5/2022	GENERAL	\$ 53.56		23,3,4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	LAKESHORE LEARNING - PUTTY	12/5/2022	GENERAL	\$ 195.86		SPECIAL EDU	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TRADER JOES - PUMPKINS	12/5/2022	GENERAL	\$ 31.60		PRESCHOOL-	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - COPY PAPER	12/5/2022	GENERAL	\$ 60.85		CLASSROOM	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CLARINET REEDS, GUITAR FOOT RESTS	12/5/2022	GENERAL	\$ 229.79		23,3,5	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - KALEIDOSCOPE, SENSORY FIDGET TOYS, TIMERS	12/5/2022	GENERAL	\$ 34.03		23,3,4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	WESTERN PSYCHOLOGICAL SERVICES - PSYCHOLOGY FORMS	12/5/2022	GENERAL	\$ 802.24		SPECIAL EDU	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CARDSTOCK	12/5/2022	GENERAL	\$ 22.38		CLASSROOM	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - STORAGE BAGS	12/5/2022	GENERAL	\$ 96.51		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - ENVELOPES	12/5/2022	GENERAL	\$ 47.89		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - STICKY NOTES, ERASERS	12/5/2022	GENERAL	\$ 33.80		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - OFFICE STAMP	12/5/2022	GENERAL	\$ 11.69		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - POST-IT FLAGS	12/5/2022	GENERAL	\$ 13.86		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - RUBBER BANDS	12/5/2022	GENERAL	\$ 6.70		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - COPY PAPER	12/5/2022	GENERAL	\$ 901.60		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CLEANING CLOTHS	12/5/2022	GENERAL	\$ 33.19		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	WEBSTRAURANT STORE - JUICE	12/5/2022	GENERAL	\$ 293.38		23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	COSTCO - SNACKS	12/5/2022	GENERAL	\$ 81.51		CHILD CARE I	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - CRACKERS - HEALTH OFFICE	12/5/2022	GENERAL	\$ 40.75		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	FOOD SERVICE DIRECT - SNACKS	12/5/2022	GENERAL	\$ 934.55		23,3,10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOPPERS - PIZZA	12/5/2022	GENERAL	\$ 67.75		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	RALPHS - CANDY	12/5/2022	GENERAL	\$ 24.79		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-1908	ROLLING PIN DONUTS - DONUTS - COFFEE WITH DIRECTOR	12/5/2022	GENERAL	\$ 108.35		23,3,7	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - FIELD PAINT	12/5/2022	GENERAL	\$ 101.44		23,3,10	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	THE LIBRARY STORE - BOOK LABELS	12/5/2022	GENERAL	\$ 38.61		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	COSTCO - PLATES, NAPKINS, WATER	12/5/2022	GENERAL	\$ 136.45		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - USB CABLE	12/5/2022	GENERAL	\$ 65.40		23,1,9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	SWIVL - USB CABLE	12/5/2022	GENERAL	\$ 32.67		23,1,9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - SURGE PROTECTOR, CORD ORGANIZER	12/5/2022	GENERAL	\$ 51.37		23,1,9	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	AMAZON - (1) PROJECTOR	12/5/2022	GENERAL	\$ 536.24		23,1,9	UPCS
4411	Non Capitalized Equipment	CALIFORNIA CREDIT UNION	STD11/28/22-1908	NATIONAL BUSINESS FURNITURE - (1) CHAIR STORAGE	12/5/2022	GENERAL	\$ 727.98		GENERAL	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOWN AND COUNTRY - MEAL - CONFERENCE	12/5/2022	GENERAL	\$ 65.33		23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TOWN AND COUNTRY - LODGING - CONFERENCE	12/5/2022	GENERAL	\$ 465.08		23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION - 03/22/23-03	12/5/2022	GENERAL	\$ 3,885.00		23,2,4	UPCS
5211	Travel & Conferences	CALIFORNIA CREDIT UNION	STD11/28/22-1908	PUESTO MISSION VALLEY - MEAL - CONFERENCE	12/5/2022	GENERAL	\$ 60.74		23,2,4	UPCS
5311	Dues & Memberships	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CHARTER SCHOOLS DEVELOPMENT CENTER - 10/31/22-06/30/23 - CSD	12/5/2022	GENERAL	\$ 1,378.11		GENERAL	UPCS
5842	Special Education Services	CALIFORNIA CREDIT UNION	STD11/28/22-1908	TEXTHELP INC - ASSISTIVE TECHNOLOGY SERVICES	12/5/2022	GENERAL	\$ 150.00		GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD11/28/22-1908	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	12/5/2022	GENERAL	\$ 237.00		GENERAL	UPCS
9332	Prepaid Expenses	CALIFORNIA CREDIT UNION	STD11/28/22-1908	CHARTER SCHOOLS DEVELOPMENT CENTER - 07/01/23-10/30/23 - CSD	12/5/2022	GENERAL	\$ 691.89		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	PRESTO PASTA - MEALS - PARENT ED NIGHT	12/6/2022	GENERAL	\$ 386.10		23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	TOPPERS - PIZZA - STAFF	12/6/2022	GENERAL	\$ 176.78		23,2,4	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	SAM'S CLUB - MEALS - PARENT ED NIGHT	12/6/2022	GENERAL	\$ 49.56		23,3,7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD11/28/22-2334	NOAH'S BAGELS - COFFEE	12/6/2022	GENERAL	\$ 65.97		23,3,7	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD11/28/22-2334	EFAX - EFAX USAGE	12/6/2022	GENERAL	\$ 39.17		GENERAL	UPCS
5931	Postage & Shipping	CALIFORNIA CREDIT UNION	STD11/28/22-2334	SAM'S CLUB - POSTAGE	12/6/2022	GENERAL	\$ 478.00		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-7507	CORWIN - REFERENCE BOOKS	12/6/2022	GENERAL	\$ 116.06		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-7507	AMAZON - EY WRITING PD MATERIALS	12/6/2022	GENERAL	\$ 84.53		GENERAL	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-7507	BROOKES PUBLISHING - EY WRITING PD MATERIALS	12/6/2022	GENERAL	\$ 102.79		23,2,4	UPCS
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD11/28/22-7507	TPT - SPANISH WRITING WORKSHOP CURRICULUM 1ST GRADE	12/6/2022	GENERAL	\$ 49.85		GENERAL	UPCS
TOTAL:							TOTAL:	\$ 16,693.50		

Actuals as of 12/31/2022

			# of months remaining in FY												FORECAST	Budget Variance Better / (Worse)		% Better / (Worse)	
			12	11	10	9	8	7	6	5	4	3	2	1					
	State Schedule:	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 Budget	2022-23 Trend	ACTUAL Jul-22	ACTUAL Aug-22	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	Jul-22 - Jun-23			
4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%				
1 - District Apportionment Schedule, Paid on Time			6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0				
# of School Days in Month	180		0	10	21	16	16	13	18	19	22	11	21	13		180			
Enrollment	710	694														694	(16)	-2%	
Unduplicated Pupil Percentage	46%	46%														46%	(0)	0%	
ADA	674.50	651.10														651.10	(23)		
ADA Rate	95%	94%														94%			
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula	2,789,488	3,053,401	-	-	276,450	248,806	248,806	248,806	991,772	267,631	148,927	148,927	148,927	148,927	175,423	3,053,401	263,913	9%	
8012 Education Protection Account	1,616,316	1,408,156	-	-	-	395,908	-	-	342,847	-	-	308,197	-	-	361,203	1,408,156	(208,161)	-13%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	2,580,070	2,490,562	-	-	441,720	196,320	196,320	196,320	194,043	414,742	207,371	207,371	207,371	207,371	21,612	2,490,562	(89,509)	-3%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8011-8098 - Local Control Funding Formula Sources	6,985,875	6,952,118	-	-	718,170	841,034	445,126	445,126	1,528,662	682,373	356,298	664,495	356,298	356,298	558,239	6,952,118	(33,757)	0%	
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)	133,214	128,592	-	-	-	-	-	-	10,019	39,153	19,576	19,576	19,576	19,576	1,116	128,592	(4,622)	-3%	
8221 Child Nutrition - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	138,675	126,812	-	-	-	-	-	-	31,703	-	-	31,703	-	-	63,406	126,812	(11,863)	-9%	
8292 Title II	20,271	18,612	-	-	-	-	-	-	4,653	-	-	4,653	-	-	9,306	18,612	(1,659)	-8%	
8294 Title III	12,012	13,136	-	-	4,592	13,136	-	2,016	3,284	-	-	3,284	-	-	(40)	13,136	1,124	9%	
8295 Title IV, SSAFE	11,292	10,614	-	-	-	-	-	-	2,654	-	-	2,654	-	-	5,307	10,614	(678)	-6%	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	436,766	634,172	122,895	-	41,401	317	-	-	-	-	-	475,629	-	-	(6,071)	634,172	197,406	45%	
Total 8100-8299 - Other Federal Income	752,230	931,938	122,895	-	45,993	317	-	2,016	52,312	39,153	19,576	537,499	19,576	19,576	73,024	931,938	179,708	24%	
8300-8599 - Other State Revenue																			
8520 Child Nutrition - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandate Block Grant	10,913	11,667	-	-	-	-	-	11,667	-	-	-	-	-	-	-	11,667	754	7%	
8561 State Lottery - Non Prop 20	109,944	111,036	-	-	-	-	-	-	27,759	-	-	27,759	-	-	55,518	111,036	1,092	1%	
8562 State Lottery - Prop 20	43,843	43,761	-	-	-	-	-	-	-	-	-	-	-	-	43,761	43,761	(81)	0%	
8560 Lottery Revenue	153,786	154,797	-	-	-	-	-	-	27,759	-	-	27,759	-	-	99,279	154,797	1,011	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	248,172	-	-	69,426	220,088	47,077	47,077	22,335	22,335	49,634	49,634	49,634	49,634	(378,705)	248,172	85,172	52%	
8599 State Revenue - Other	199,024	120,949	463,399	-	12,890	(143,698)	12,650	402,979	-	-	-	30,237	-	-	(657,508)	120,949	(78,075)	-39%	
Total 8300-8599 - Other State Income	526,723	535,584	463,399	-	82,316	76,390	59,727	461,723	50,094	22,335	49,634	107,630	49,634	49,634	(936,934)	535,584	8,861	2%	
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	2,500	2,166	160	164	537	172	641	230	-	-	-	-	-	-	261	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	20,099	31,679	20,590	14,674	14,674	14,674	14,674	14,674	14,674	-	234,994	(0)		
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	23,652	23,652	-	26	12	-	-	1,681	2,125	2,097	-	2,771	8,552	6,387	-	23,652	-		
8696 Other Fundraising	38,760	38,760	-	-	1,487	-	960	471	5,974	5,974	5,974	5,974	5,974	5,974	-	38,760	-		

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 12/31/2022

		Actuals as of 12/31/2022																
		# 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	CY P-1	CY P-1	CY P-1	CY P-1					
District Schedule:		PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1					
	2022-23	ACTUAL														FORECAST	Budget Variance	% Better /
	Budget	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)	
	Trend																	
Beginning Cash Balance	3,170,202	2,572,260	3,059,658	2,645,891	3,126,663	3,225,955	3,074,924	3,267,348	4,122,289	4,116,515	3,767,227	4,156,324	3,824,919	3,646,375	2,572,260	(597,942)		
Cash Flow from Operating Activities																		
Net Income	18,789	212,915	(541,978)	146,239	221,544	(145,461)	184,254	844,096	(16,620)	(360,134)	527,627	(342,858)	(381,929)	(301,766)	45,927	27,138		
Change in Accounts Receivable																		
Prior Year Accounts Receivable	997,042	802,634	253,627	226,140	19,422	311	-	-	-	-	-	-	-	-	1,302,134	305,092		
Current Year Accounts Receivable	(877,709)	-	-	-	-	-	-	-	-	-	-	-	-	(740,558)	(740,558)	137,151		
Change in Due from	-	-	(600)	600	-	-	188	-	-	-	-	-	-	-	188	188		
Change in Accounts Payable	(21,563)	(32,662)	(157,757)	(40,277)	5,717	(8,227)	1,877	-	-	-	-	-	285,002	-	53,673	75,237		
Change in Due to	3,862	-	-	(51,060)	(30,549)	(30,549)	(30,549)	-	-	-	-	-	-	1,042,323	899,616	895,755		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(1,587)	17,069	189,785	(124,944)	31,897	26,642	-	-	-	-	-	-	-	138,861	138,861		
Change in Prepaid Expenditures	(76,247)	8,186	25,123	(1,156)	-	-	(692)	-	-	-	-	-	(93,942)	-	(62,481)	13,766		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue	-	(499,082)	-	-	-	-	-	-	-	-	-	-	-	-	(499,082)	(499,082)		
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	121,697	10,357	10,501	10,501	10,542	10,704	10,704	10,846	10,846	10,846	11,471	11,453	12,324	-	131,095	9,399		
Cash Flow from Investing Activities																		
Capital Expenditures	(173,500)	(13,361)	(19,752)	-	(2,440)	(9,706)	-	-	-	-	(150,000)	-	-	-	(195,259)	(21,759)		
Cash Flow from Financing Activities																		
Ending Cash Balance	3,162,571	3,059,658	2,645,891	3,126,663	3,225,955	3,074,924	3,267,348	4,122,289	4,116,515	3,767,227	4,156,324	3,824,919	3,646,375	3,646,375	3,646,375	483,804		