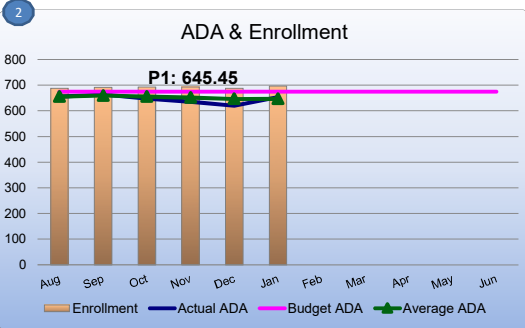


UPCS @ CSU CHANNEL ISLANDS - Financial Dashboard (January 2023)

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 01/27/23 (Month 6) has UPCS enrollment down by 14 students. ADA percentage is forecasted 1.2% lower than budget at 93.8%. Average ADA is down by 23.4.

Overall, net income is projected to be \$21K, \$2K higher than budget.

Cash projections remains strong through year end.

3 Average Daily Attendance Analysis

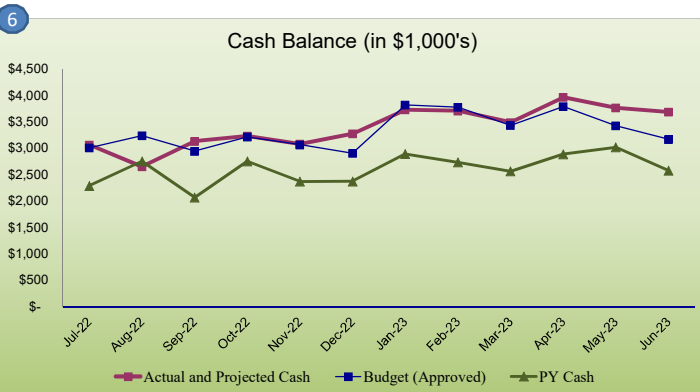
Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	696	696	710	(14)	694	686
ADA %	93.3%	93.8%	95.0%	-1.2%	94.0%	93.0%
Average ADA	646.81	651.14	674.50	(23.36)	651.10	634.10

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 01/31/23	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	6,953,291	6,985,875	(32,584)	6,952,118	1,173	3,290,490	4,089,967	(799,477)	6,198,067	6,235,676
Federal Revenue	931,946	752,230	179,716	931,938	8	204,264	118,199	86,066	635,938	672,419
State Revenue	534,635	526,723	7,913	535,584	(949)	1,418,777	242,744	1,176,032	686,945	369,901
Other Local Revenue	713,001	685,277	27,725	710,309	2,693	497,014	359,936	137,078	745,536	90,202
Grants/Fundraising	62,412	62,412	0	62,412	0	5,164	25,889	(20,726)	44,830	14,959
TOTAL REVENUE	9,195,286	9,012,516	182,770	9,192,361	2,925	5,415,709	4,836,735	578,974	8,311,316	7,383,157
Total per ADA	14,122	13,362	760	14,117	4				13,107	10,709
w/o Grants/Fundraising	14,026	13,269	757	14,021	4				13,037	10,888
Certificated Salaries	4,267,139	4,229,687	(37,451)	4,257,422	(9,717)	2,339,048	2,069,790	(269,257)	3,939,109	3,237,881
Classified Salaries	946,134	922,185	(23,949)	933,377	(12,757)	525,863	484,575	(41,288)	803,189	646,517
Benefits	1,927,558	1,902,644	(24,914)	1,919,993	(7,564)	1,095,272	1,013,630	(81,642)	1,546,732	1,220,558
Student Supplies	399,105	372,212	(26,894)	401,124	2,018	279,941	263,122	(16,819)	351,667	236,966
Operating Expenses	1,503,458	1,445,303	(58,155)	1,503,423	(35)	567,978	851,680	283,702	1,064,340	1,875,541
Other	131,095	121,697	(9,399)	131,095	0	74,014	69,934	(4,080)	103,037	69,683
TOTAL EXPENSES	9,174,489	8,993,728	(180,762)	9,146,435	(28,055)	4,882,116	4,752,731	(129,385)	7,808,074	7,287,145
Total per ADA	14,090	13,334	(756)	14,047	43				12,314	10,570
NET INCOME / (LOSS)	20,797	18,789	2,008	45,927	(25,130)	533,594	84,005	449,589	503,241	96,012
OPERATING INCOME	151,892	140,485	11,407	177,022	(25,130)	607,608	153,938	453,670	606,279	165,695
EBITDA	151,892	140,485	11,407	177,022	(25,130)	607,608	153,938	453,670	606,279	165,695



Year-End Cash Balance

Projected	Budget	Variance
3,682,159	3,162,571	519,588

7 Balance Sheet

	6/30/2022	12/31/2022	1/31/2023	6/30/2023 FC
Assets				
Cash, Operating	2,572,260	3,267,348	3,723,915	3,682,159
Cash, Restricted	0	0	0	0
Accounts Receivable	1,668,244	366,110	366,110	1,289,192
Due From Others	188	(0)	(0)	(0)
Other Assets	104,302	72,841	73,531	166,783
Net Fixed Assets	922,513	904,462	893,758	986,676
Total Assets	5,267,507	4,610,760	5,057,313	6,124,811
Liabilities				
A/P & Payroll	301,720	209,253	230,271	515,273
Due to Others	356,547	213,840	183,291	1,478,583
Deferred Revenue	499,082	(0)	(0)	(0)
Other Liabilities	0	0	0	0
Total Debt	0	0	0	0
Total Liabilities	1,157,349	423,093	413,562	1,993,857
Equity				
Beginning Fund Bal.	3,606,916	4,110,157	4,110,157	4,110,157
Net Income/(Loss)	503,241	77,511	533,594	20,797
Total Equity	4,110,157	4,187,668	4,643,751	4,130,954
Total Liabilities & Equity	5,267,506	4,610,760	5,057,313	6,124,811
Available Line of Credit				
Days Cash on Hand	122	132	150	149
Cash Reserve %	33.4%	36.2%	41.2%	40.7%



UPCS @ CSU CHANNEL ISLANDS Financial Analysis January 2023

Net Income

UPCS is projected to achieve a net income of \$21K in FY22-23 compared to \$19K in the board-approved budget. The reasons for this positive \$2K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of January 31, 2023, the school's cash balance was \$3.72M. By June 30, 2023, the school's cash balance is projected to be \$3.68M, which represents a 41% reserve.

As of January 31, 2023, the Accounts Receivable balance was \$366K, same as the prior month.

As of January 31, 2023, the Accounts Payable balance, including payroll liabilities, totaled \$230K, compared to \$209K 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 \$1M.
- 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 \$9.20M, which is \$183K or 2.0% over budgeted revenue of \$9.01M.

LCFF Revenue (8011-8098) \$33K 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 \$9.17M, which is \$181K or 2.0% over budgeted expenditures of \$8.99M.

Certificated Salaries (1000-1900) are projected at \$37K higher than budget as follows:

- **Teachers' Salaries - Substitute (1170)** \$67K over budget due to one floating substitute not originally in the budget and the need for extra Substitutes throughout the year to date.
- **1175 Teachers Stipends** under budget by \$22K 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 \$45K 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) \$43K 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 651.14 based on enrollment of 696 and a 93.8% attendance rate.

Actual ADA through Month 6 is 646.81 with ending enrollment of 696 and a 93.3% attendance rate.

In Month 6, ADA was 653.00 with a 93.3% 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
1/01/2023-1/31/2023**

Check Number	Vendor Name	Effective Date	Transaction Description2	Check Amount	Comments
109082	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	01/03/23	(224) YOUTH MEMBERSHIP FEES	16,800.00	EXED CUT CHECK
A010204	CANO002-1055 CANON SOLUTIONS AMERICA, INC.	01/03/23	09/21/22-12/20/22 - COPIER OVERAGES #2749431 (2 UNITS)	2,727.35	ACH PAYMENT
A010205	FRON001-1055 FRONTIER	01/03/23	#805-482-4609 - TELEPHONE - 12/16/22-01/15/23	92.69	ACH PAYMENT
A010206	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	01/03/23	10/16/22-10/31/22 - EMPLOYEE COSTS, MEMEBERSHIP FEES	13,177.78	ACH PAYMENT
A010207	WAXI001-1055 WAXIE SANITARY SUPPLY	01/03/23	PAPER TOWELS, BATHROOM TISSUE, CLEANING SOLUTION, TRASH CAN LINER	1,057.21	ACH PAYMENT
A010208	V0002574 BOYS AND GIRLS CLUB OF CAMARILLO	01/03/23	09/16/22-09/30/22 - EMPLOYEE COSTS	10,748.64	ACH PAYMENT
E009481	ACOR001-1055 ACORN NEWSPAPERS	01/03/23	12/24/22 - ENROLLMENT ADVERTISEMENT	341.60	MASTERCARD
P034413	PEGA001-1055 PEGASUS TRANSIT, INC.	01/03/23	12/20/22 - TRANSPORTATION - RONALD REAGAN LIBRARY	2,868.60	CHECK NVOICEPAY
STD12/28/22-2021M	CALI001-1055 CALIFORNIA CREDIT UNION	01/04/23	CREDIT CARD ENDING 2021	4,163.09	ONLINE PAYMENT
STD12/28/22-2334M	CALI001-1055 CALIFORNIA CREDIT UNION	01/04/23	CREDIT CARD ENDING 2334	9,047.93	ONLINE PAYMENT
2212M	ISLA001-1055 ISLAND PACKERS	01/09/23	01/13/23 - BALANCE - SANTA CRUZ ISLAND FIELD TRIP TRANSPORTATION	4,032.00	MANUAL CHECK
2213M	BENN001-1055 DR. TRACY BENNETT	01/09/23	01/20/23-01/25/23 - STUDENT & PARENT PRESENTATION - DEPOSIT	1,300.00	MANUAL CHECK
109083	V0015330 CINIA TUELLEZ	01/11/23	08/01/22-10/31/22 - TUELLEZ - PERS REFUND	300.00	EXED CUT CHECK
A010337	EXED001-1055 EXCELLENT EDUCATION DEVELOPMENT	01/11/23	12/22 - MANAGEMENT CONTRACT FEE	12,416.67	ACH PAYMENT
A010338	V0006926 FIRST STUDENT, INC.	01/11/23	12/05/22-12/09/22 - TRANSPORTATION - BOYS AND GIRLS CLUB	6,526.24	ACH PAYMENT
E009609	ACOR001-1055 ACORN NEWSPAPERS	01/11/23	12/31/22 - ENROLLMENT ADVERTISEMENT	341.60	MASTERCARD
E009610	PRUD001-1055 PRUDENTIAL OVERALL SUPPLY	01/11/23	01/23 - MOP SERVICES	159.54	MASTERCARD
P034949	NEWY001-1055 NEW YORK LIFE INSURANCE COMPANY	01/11/23	12/22 - HEALTH PREMIUM	113.73	CHECK NVOICEPAY
P034950	PROV001-1055 PROVIDENT LIFE AND ACCIDENT INS CO	01/11/23	12/22 - HEALTH PREMIUM #E0054593	49.58	CHECK NVOICEPAY
P034951	V0015331 LEXIA LEARNING SYSTEMS LLC	01/11/23	(5) LETRS PARTICIPANT MATERIALS BUNDLE, (20) LETRS ONLINE PROFESSIONAL LEARNING SESSION	7,928.01	CHECK NVOICEPAY
109084	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	01/18/23	FY22/23 - INDUCTION PROGRAM REGISTRATION - 8 STAFF	21,725.00	EXED CUT CHECK
A010468	AFLA001-1055 AFLAC	01/18/23	01/23 - HEALTH PREMIUM #F5Z84	1,579.72	ACH PAYMENT
E009721	MOBI001-1055 MOBILE MODULAR MANAGEMENT CORPORA	01/18/23	01/02/23-01/31/23 - CLASSROOM RENTAL FEE	4,904.41	MASTERCARD
E009722	V0008461 BRICKS 4 KIDZ	01/18/23	01/12/23-02/16/23 - AFTERSCHOOL - LEGO SESSIONS	2,850.00	MASTERCARD
P035483	MIDD001-1055 LAW OFFICES OF YOUNG, MINNEY & CORR,	01/18/23	12/22 - LEGAL SERVICES	1,925.36	CHECK NVOICEPAY
P035484	VENT008-1055 VENTURA COUNTY OFFICE OF EDUCATION/	01/18/23	FY22/23 - Q2 - OCCUPATIONAL THERAPY (78 HOURS)	7,020.00	CHECK NVOICEPAY
A010620	CANO002-1055 CANON SOLUTIONS AMERICA, INC.	01/23/23	09/21/22-12/20/22 - COPIER OVERAGES #2749430	397.75	ACH PAYMENT
P035913	COPO001-1055 COPOWER	01/23/23	02/23 - HEALTH PREMIUM #148622	6,476.00	CHECK NVOICEPAY
P035914	V0015499 MIND RESEARCH INSTITUTE	01/23/23	01/01/23-06/30/23 - PROOF OF CONCEPT - MATH SITE SUBSCRIPTION	5,000.00	CHECK NVOICEPAY
STD01/23/23CCM	CALI009-1055 CALIFORNIACHOICE BENEFIT ADMINSTRATC	01/23/23	02/23 - HEALTH PREMIUM	57,457.35	ONLINE PAYMENT
2214M	BENN001-1055 DR. TRACY BENNETT	01/30/23	01/20/23-01/25/23 - STUDENT & PARENT PRESENTATION - FINAL PAYMENT	1,300.00	MANUAL CHECK
2216M	V0014711 CIMI FOX LANDING	01/31/23	02/20/23-02/22/23 - DEPOSIT #2 - CATALINA FIELD TRIP	325.00	MANUAL CHECK
GRAND TOTAL				205,152.85	

**University Charter Schools
Credit Card Register
1/01/2023-1/31/2023**

Object Code	Object Title	Name	Documnet Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4211	Books & Other Reference Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BOOKS	1/4/2023	GENERAL	\$ 258.90		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	PEARSON - SPED TESTING MATERIALS	1/4/2023	GENERAL	\$ 356.06		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - CADDY CONTAINER	1/4/2023	GENERAL	\$ 42.89		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - TIMER	1/4/2023	GENERAL	\$ 6.42		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - PAINT SET	1/4/2023	GENERAL	\$ 107.24		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	STAPLES - COPY PAPER	1/4/2023	GENERAL	\$ 37.38		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BINGO GAME	1/4/2023	GENERAL	\$ 17.14		CHILD CARE PROGRAM	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - CLASSROOM TIMER	1/4/2023	GENERAL	\$ 18.75		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	DEMCO - BOOK LABELS, BOOK COVERS	1/4/2023	GENERAL	\$ 92.37		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - BINDER RINGS	1/4/2023	GENERAL	\$ 60.00		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - SHEET PROTECTORS	1/4/2023	GENERAL	\$ 16.98		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - SENTENCE STRIPS	1/4/2023	GENERAL	\$ 200.80		23.2.4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - CARDSTOCK	1/4/2023	GENERAL	\$ 14.66		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - PERMANENT MARKERS	1/4/2023	GENERAL	\$ 32.07		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	MICHAELS - SCRAPBOOK CASE	1/4/2023	GENERAL	\$ 63.84		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - MARKERS	1/4/2023	GENERAL	\$ 18.65		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - GAME PRIZES - CHILDCARE	1/4/2023	GENERAL	\$ 106.62		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	SCHOOL SPECIALTY - HEADPHONES	1/4/2023	GENERAL	\$ 553.05		23.1.9	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - CANDY - CLASS INCENTIVE	1/4/2023	GENERAL	\$ 29.90		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - CALMING CORNER SUPPLIES	1/4/2023	GENERAL	\$ 87.56		23.3.4	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	TEACHERSPAYTEACHERS - CRAFT SUPPLIES	1/4/2023	GENERAL	\$ 5.59		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	TEACHERSPAYTEACHERS - CRAFT SUPPLIES	1/4/2023	GENERAL	\$ 2.74		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	TEACHERSPAYTEACHERS - CLASS PRINTABLES	1/4/2023	GENERAL	\$ 31.49		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BINDER RINGS	1/4/2023	GENERAL	\$ 6.96		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - GLUE	1/4/2023	GENERAL	\$ 16.30		GENERAL	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2021	LAKESHORE LEARNING - THERAPUTTY	1/4/2023	GENERAL	\$ 294.19		SPECIAL EDUCATION	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BINDER DIVIDERS	1/4/2023	GENERAL	\$ 15.56		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - CARDSTOCK	1/4/2023	GENERAL	\$ 37.30		CLASSROOM BUDGET	UPCS
4311	Student Materials	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BUTCHER PAPER	1/4/2023	GENERAL	\$ 98.66		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - LAMINATING FILM	1/4/2023	GENERAL	\$ 292.32		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	INSTACART - FACIAL TISSUE	1/4/2023	GENERAL	\$ 48.12		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - PAPER SHREDDER	1/4/2023	GENERAL	\$ 45.68		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - FOLDERS	1/4/2023	GENERAL	\$ 28.37		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - COPY PAPER	1/4/2023	GENERAL	\$ 757.12		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - FACIAL TISSUE	1/4/2023	GENERAL	\$ 98.42		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - CALCULATOR	1/4/2023	GENERAL	\$ 10.68		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - PLANNER	1/4/2023	GENERAL	\$ 16.08		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BATTERIES, COFFEE SWEETENER	1/4/2023	GENERAL	\$ 66.78		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - INK CARTRIDGE	1/4/2023	GENERAL	\$ 78.81		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BATTERIES, PENS, STICKERS, RUBBER STAMPS	1/4/2023	GENERAL	\$ 130.10		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	INSTACART - COPY PAPER	1/4/2023	GENERAL	\$ 130.42		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - PENS	1/4/2023	GENERAL	\$ 49.29		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - POSTERS	1/4/2023	GENERAL	\$ 63.92		GENERAL	UPCS
4351	Office Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - COPY PAPER	1/4/2023	GENERAL	\$ 873.18		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - HAND SOAP	1/4/2023	GENERAL	\$ 21.40		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - SPRAY BOTTLES	1/4/2023	GENERAL	\$ 32.07		GENERAL	UPCS
4371	Custodial Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - MULTIPURPOSE CLEANER	1/4/2023	GENERAL	\$ 10.71		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	VONS - MEALS - PARENT NIGHT	1/4/2023	GENERAL	\$ 17.43		23.3.7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	DOMINOS PIZZA - MEALS - PARENT NIGHT	1/4/2023	GENERAL	\$ 137.98		23.3.7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	NOAH'S BAGELS - COFFEE - COFFEE WITH THE DIRECTOR	1/4/2023	GENERAL	\$ 65.97		23.3.7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - SUGAR	1/4/2023	GENERAL	\$ 17.99		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	TARGET - CANDY	1/4/2023	GENERAL	\$ 23.73		23.2.4	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	INSTACART - CUPS, PLATES, WHIPPED CREAM, COFFEE	1/4/2023	GENERAL	\$ 218.80		23.3.7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	INSTACART - HOT CHOCOLATE, CANDY CANES - MS AWARDS	1/4/2023	GENERAL	\$ 98.76		GENERAL	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	SAM'S CLUB - COFFEE	1/4/2023	GENERAL	\$ 59.96		23.2.4	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	INSTACART - SNACKS - CHILDCARE	1/4/2023	GENERAL	\$ 54.05		CHILD CARE PROGRAM	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2021	INSTACART - MEALS - FAMILY NIGHT	1/4/2023	GENERAL	\$ 48.99		23.3.7	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2021	FOOD SERVICE DIRECT - SNACKS - AFTER SCHOOL	1/4/2023	GENERAL	\$ 1,223.77		23.3.10	UPCS
4391	Food (Non Nutrition Program)	CALIFORNIA CREDIT UNION	STD12/28/22-2334	SAM'S CLUB - MEALS - PARENT NIGHT	1/4/2023	GENERAL	\$ 9.68		23.3.7	UPCS
4392	Uniforms	CALIFORNIA CREDIT UNION	STD12/28/22-2334	CUSTOM INK - CUSTODIAN SHIRTS	1/4/2023	GENERAL	\$ 266.75		GENERAL	UPCS
4392	Uniforms	CALIFORNIA CREDIT UNION	STD12/28/22-2334	SQUADLOCKER - BASKETBALL UNIFORMS	1/4/2023	GENERAL	\$ 2,715.00		23.3.10	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - BASKETBALLS	1/4/2023	GENERAL	\$ 156.12		GENERAL	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/22-2334	TARGET - BASKETBALLS	1/4/2023	GENERAL	\$ 176.69		GENERAL	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BASKETBALL NETS	1/4/2023	GENERAL	\$ 50.10		GENERAL	UPCS
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - SOCCER GOALS	1/4/2023	GENERAL	\$ 257.76		GENERAL	UPCS

**University Charter Schools
Credit Card Register
1/01/2023-1/31/2023**

Object Code	Object Title	Name	Document Number	Line Description	Date	Department	Debit	Credit	ID	Mgmt
4393	PE & Sports Equipment	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - BASKETBALLS	1/4/2023	GENERAL	\$ 197.31		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - LIGHT COVERS	1/4/2023	GENERAL	\$ 19.29		GENERAL	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - MOUSE PAD	1/4/2023	GENERAL	\$ 7.71		CLASSROOM BUDGET	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - LAPTOP CHARGER	1/4/2023	GENERAL	\$ 18.10		23.1.9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - HEADPHONE SPLITTER	1/4/2023	GENERAL	\$ 100.80		23.3.5	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - USB CABLE, COMPUTER MOUSE	1/4/2023	GENERAL	\$ 151.06		23.1.9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - EXTENSION CORD, PRINTER CABLE	1/4/2023	GENERAL	\$ 37.34		23.1.9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2021	AMAZON - LAPTOP BATTERY	1/4/2023	GENERAL	\$ 26.59		23.1.9	UPCS
4399	All Other Supplies	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMAZON - USB SPLITTER & ADAPTERS	1/4/2023	GENERAL	\$ 230.22		23.1.9	UPCS
5619	Other Facility Rentals	CALIFORNIA CREDIT UNION	STD12/28/22-2334	FACILITRON - FACILITY RESERVATION - BALLET FOLKORICO	1/4/2023	GENERAL	\$ 1,110.71		23.3.10	UPCS
5859	All Other Consultants & Services	CALIFORNIA CREDIT UNION	STD12/28/22-2334	AMERICAN RED CROSS - CPR TRAINING FEE	1/4/2023	GENERAL	\$ 39.00		GENERAL	UPCS
5899	All Other Expenses	CALIFORNIA CREDIT UNION	STD12/28/22-2334	BIOMETRICS4ALL INC - FINGERPRINTING SERVICES	1/4/2023	GENERAL	\$ 79.00		GENERAL	UPCS
5911	Office Phone	CALIFORNIA CREDIT UNION	STD12/28/22-2334	EFAX - EFAX USAGE	1/4/2023	GENERAL	\$ 57.57		GENERAL	UPCS
9351	Due From Others - General	CALIFORNIA CREDIT UNION	STD12/28/22-2021	CAPITAL ONE - CREDIT: MICROSOFT STORE FRAUD CHARGE ADJUSTMEI	1/4/2023	GENERAL		\$ 1,856.18	GENERAL	UPCS
9351	Due From Others - General	CALIFORNIA CREDIT UNION	STD12/28/22-2021	MICROSOFT STORE - FRAUD CHARGE	1/4/2023	GENERAL	\$ 1,856.18		GENERAL	UPCS
9351	Due From Others - General	CALIFORNIA CREDIT UNION	STD12/28/22-2021	WALMART - CHARGE ERROR - C. EVANS	1/4/2023	GENERAL	\$ 153.25		GENERAL	UPCS
TOTAL:							TOTAL:	\$ 13,211.02		

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 1/31/2023

			# of months remaining in FY												Actuals as of				
			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	FORECAST	Budget Variance	Better /	% Better /	
District Schedule:														Jul-22 - Jun-23	(Worse)	(Worse)	(Worse)		
	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL										
	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				
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	696													696	(14)	-2%		
Unduplicated Pupil Percentage	46%	46%													46%	(0)	0%		
ADA	674.50	651.14													651.14	(23)			
ADA Rate	95%	94%													94%				
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula	2,789,488	3,054,334	-	-	276,450	248,806	248,806	248,806	248,806	267,696	297,983	297,983	297,983	297,983	323,032	3,054,334	264,846	9%	
8012 Education Protection Account	1,616,316	1,408,242	-	-	-	395,908	-	-	395,908	-	-	255,704	-	-	360,722	1,408,242	(208,074)	-13%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8096 In Lieu of Property Taxes	2,580,070	2,490,715	-	-	441,720	196,320	196,320	196,320	196,320	414,429	207,215	207,215	207,215	207,215	20,426	2,490,715	(89,356)	-3%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 8011-8098 - Local Control Funding Formula Sources	6,985,875	6,953,291	-	-	718,170	841,034	445,126	445,126	841,034	682,126	505,198	760,902	505,198	505,198	704,180	6,953,291	(32,584)	0%	
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)	133,214	128,600	-	-	-	-	-	-	-	42,515	21,258	21,258	21,258	21,258	1,055	128,600	(4,614)	-3%	
8221 Child Nutrition - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8291 Title I	138,675	126,812	-	-	-	-	-	-	30,989	-	-	31,703	-	-	64,120	126,812	(11,863)	-9%	
8292 Title II	20,271	18,612	-	-	-	-	-	-	-	-	-	4,653	-	-	13,959	18,612	(1,659)	-8%	
8294 Title III	12,012	13,136	-	-	4,592	13,136	-	-	2,016	-	-	3,284	-	-	1,190	13,136	1,124	9%	
8295 Title IV, SSAFE	11,292	10,614	-	-	-	-	-	-	-	-	-	2,654	-	-	7,961	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	931,946	122,895	-	45,993	317	-	2,016	33,043	42,515	21,258	539,180	21,258	21,258	82,214	931,946	179,716	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	111,155	-	-	-	-	-	-	-	-	-	27,789	-	-	83,366	111,155	1,211	1%	
8562 State Lottery - Prop 20	43,843	43,808	-	-	-	-	-	-	-	-	-	-	-	-	43,808	43,808	(35)	0%	
8560 Lottery Revenue	153,786	154,962	-	-	-	-	-	-	-	-	-	27,789	-	-	127,174	154,962	1,176	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	247,057	-	-	69,426	220,088	47,077	47,077	47,077	22,235	49,411	49,411	49,411	49,411	(403,569)	247,057	84,057	52%	
8599 State Revenue - Other	199,024	120,949	463,399	-	12,890	(143,698)	12,650	402,979	228,145	-	-	30,237	-	-	(885,653)	120,949	(78,075)	-39%	
Total 8300-8599 - Other State Income	526,723	534,635	463,399	-	82,316	76,390	59,727	461,723	275,222	22,235	49,411	107,437	49,411	49,411	(1,162,048)	534,635	7,913	2%	
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8660 Interest & Dividend Income	2,500	4,832	160	164	537	172	641	230	673	451	451	451	451	451	4,832	2,332	93%		
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	22,758	13,057	13,057	13,057	13,057	13,057	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	2,097	-	2,771	8,552	8,362	-	23,652	-		
8696 Other Fundraising	38,760	38,760	-	-	1,487	-	-	960	471	7,093	7,093	7,093	7,093	7,093	-	38,760	-		

Actuals as of 1/31/2023

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	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	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)
8697 E-Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	12,730	27,393	-	14,658	5	-	-	750	132	-	-	-	-	11,848	-	27,393	14,663	115%
8792 Transfers of Apportionments - Special Education	435,053	419,985	-	-	102,019	45,342	45,342	45,342	45,342	44,385	22,192	22,192	22,192	22,192	3,444	419,985	(15,067)	-3%
Total 8600-8799 - Other Income-Local	747,689	749,617	8,560	52,852	132,238	65,614	78,622	69,064	69,433	67,083	42,794	45,565	51,346	63,004	3,444	749,617	1,928	0%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	25,796	-	48	-	25,748	-	-	-	-	-	-	-	-	-	25,796	25,796	100%
Total Prior Year Adjustments	-	25,796	-	48	-	25,748	-	-	-	-	-	-	-	-	-	25,796	25,796	100%
TOTAL INCOME	9,012,516	9,195,286	594,854	52,900	978,717	1,009,103	583,475	977,929	1,218,732	813,959	618,660	1,453,084	627,213	638,871	(372,210)	9,195,286	182,770	2%
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	3,228,268	3,231,419	-	163,471	327,502	326,701	319,695	314,326	310,998	323,142	323,142	323,142	323,142	176,158	-	3,231,419	(3,151)	0%
1120 Teachers' Hourly	186,282	190,290	31,758	4,055	14,372	14,492	13,667	16,172	6,248	17,905	17,905	17,905	17,905	17,905	-	190,290	(4,008)	-2%
1170 Teachers' Salaries - Substitute	51,615	116,601	-	1,295	10,128	12,135	10,760	18,285	13,375	12,936	12,936	8,570	12,936	5,000	-	118,356	(66,741)	-129%
1175 Teachers' Salaries - Stipend/Extra Duty	94,759	72,305	2,750	1,984	26,648	4,343	3,808	3,794	4,544	4,887	4,887	4,887	4,887	4,887	-	72,305	22,454	24%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	96,020	96,020	-	4,801	9,602	11,988	9,602	9,602	9,602	8,165	8,165	8,165	8,165	8,165	-	96,020	-	-
1215 Certificated Pupil Support - Psychologist	80,882	66,888	-	4,092	9,370	-	538	8,284	8,284	7,264	7,264	7,264	7,264	7,264	-	66,888	13,994	17%
1299 Certificated Pupil Support - Other	80,136	80,136	-	4,012	8,023	8,023	8,023	7,721	-	8,014	8,014	8,014	8,014	12,278	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	4,229,687	4,265,384	68,818	218,021	439,955	411,993	400,404	412,495	387,361	416,623	416,623	412,256	416,622	265,967	-	4,267,139	(37,451)	-1%
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	298,269	276,106	4,900	12,196	35,332	28,109	23,827	31,119	21,581	23,808	23,808	23,808	23,808	23,808	-	276,106	22,163	7%
2121 After School Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2131 Classified Teacher Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 Classified Support Salaries	146,883	143,708	5,284	12,155	13,958	13,240	13,686	13,279	12,415	11,938	11,938	11,938	11,938	11,938	-	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	26,314	25,572	26,164	25,094	26,241	26,241	26,241	26,241	26,241	-	308,123	(4,268)	-1%
2900 Other Classified Salaries	173,178	218,198	4,060	6,212	21,153	20,310	18,562	21,243	16,321	22,067	22,067	22,067	22,067	22,067	-	218,198	(45,019)	-26%
Total 2000 - Classified Salaries	922,185	946,134	38,779	52,612	97,635	87,974	81,647	91,805	75,411	84,054	84,054	84,054	84,054	84,054	-	946,134	(23,949)	-3%
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	807,870	814,688	12,672	39,470	80,520	76,369	59,922	79,026	72,502	79,575	79,575	78,741	79,575	76,743	-	814,688	(6,818)	-1%
3212 PERS - Public Employee Retirement System	233,958	240,034	8,162	15,014	25,498	22,400	20,828	23,196	19,872	21,325	21,325	21,325	21,325	19,767	-	240,034	(6,076)	-3%
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	57,175	58,660	2,558	3,857	7,058	6,045	5,540	6,278	5,000	5,211	5,211	5,211	5,211	1,478	-	58,660	(1,485)	-3%
3331 MED - Medicare	74,702	75,567	1,560	3,834	7,605	7,059	6,799	7,106	6,507	7,260	7,260	7,197	7,260	6,120	-	75,567	(865)	-1%
3401 H&W - Health & Welfare	618,192	618,192	59,045	105,707	53,215	43,769	46,336	46,476	53,578	42,013	42,013	42,013	42,013	42,013	-	618,192	-	-
3501 SUI - State Unemployment Insurance	33,882	38,156	261	302	794	435	322	366	6,225	4,472	3,257	1,731	1,602	18,389	-	38,156	(4,274)	-13%
3601 Workers' Compensation Insurance	76,864	79,215	1,635	4,114	8,171	7,600	7,327	7,704	7,034	7,034	7,034	7,034	7,034	14,527	-	79,215	(2,351)	-3%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	-	898	-	898	-	-	-	-	-	-	-	-	-	-	-	898	(898)	100%
3902 Other Benefits	-	2,147	89	504	89	89	89	-	840	89	89	89	89	89	-	2,147	(2,147)	100%
Total 3000 - Employee Benefits	1,902,644	1,927,558	85,982	173,701	182,950	163,766	147,163	170,153	171,557	166,979	165,764	163,341	157,075	179,126	-	1,927,558	(24,914)	-1%
4000 - Supplies																		
4111 Core Curricula Materials	16,737	16,738	9,989	-	-	-	-	190	-	1,312	1,312	1,312	1,312	1,312	-	16,738	(1)	0%
4211 Books & Other Reference Materials	28,500	18,500	-	1,694	6,557	663	484	259	-	1,118	1,118	1,118	1,118	1,118	-	18,500	10,000	35%
4311 Student Materials	152,190	195,173	89,774	57,546	17,199	5,621	2,752	2,690	7,462	2,426	2,426	2,426	2,426	2,426	-	195,173	(42,983)	-28%
4351 Office Supplies	27,734	27,734	(85)	1,220	3,192	2,519	1,460	1,112	2,689	3,125	3,125	3,125	3,125	3,125	-	27,734	-	-
4371 Custodial Supplies	23,297	23,297	3,050	1,526	4,148	2,048	866	1,963	1,621	1,615	1,615	1,615	1,615	1,615	-	23,297	-	-
4391 Food (Non Nutrition Program)	48,593	48,593	-	447	9,676	7,152	3,444	2,229	2,032	4,723	4,723	4,723	4,723	4,723	-	48,593	-	-
4392 Uniforms	-	3,910	-	-	572	-	355	-	2,982	-	-	-	-	-	-	3,910	(3,910)	100%
4393 PE & Sports Equipment	10,000	10,000	-	489	1,177	1,029	372	101	838	1,199	1,199	1,199	1,199	1,199	-	10,000	-	-
4395 Before & After School Program Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4399 All Other Supplies	28,160	28,160	86	357	1,343	916	1,009	325	643	4,696	4,696	4,696	4,696	4,696	-	28,160	-	-
4390 Other Supplies	86,753	90,663	86	1,292	12,768	9,098	5,180	2,655	6,494	10,618	10,618	10,618	10,618	10,618	-	90,663	(3,910)	-5%
4411 Non Capitalized Equipment	37,000	27,000	-	310	2,872	2,898	923	1,901	-	3,619	3,619	3,619	3,619	3,619	-	27,000	10,000	27%

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 1/31/2023

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	372,212	399,105	102,814	63,587	46,736	22,847	11,666	13,766	18,525	23,833	23,833	23,833	23,833	23,833	-	399,105	(26,894)	-7%
5000 - Operating Services																		
5211 Travel & Conferences	58,271	58,271	-	4,177	8,736	-	677	4,476	21,725	3,696	3,696	3,696	3,696	3,696	3,696	58,271	-	-
5311 Dues & Memberships	25,000	68,000	3,775	-	8,699	249	605	20,368	-	6,861	6,861	6,861	6,861	6,861	6,861	68,000	(43,000)	-172%
5451 General Insurance	51,516	60,131	30,066	-	-	-	30,066	-	-	-	-	-	-	-	-	60,131	(8,615)	-17%
5511 Utilities	112,490	112,490	(5,461)	9,008	1,457	30,152	1,457	1,457	1,457	14,593	14,593	14,593	14,593	14,593	14,593	112,490	-	-
5521 Security Services	5,000	5,000	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	5,000	-	-
5531 Housekeeping Services	1,593	1,593	216	223	115	-	229	114	479	43	43	43	43	43	43	1,593	-	-
5599 Other Facility Operations & Utilities	826	826	655	-	-	-	-	-	-	34	34	34	34	34	34	826	-	-
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5613 School Rent - Prop 39	51,120	51,120	-	-	-	-	-	-	-	10,224	10,224	10,224	10,224	10,224	10,224	51,120	-	-
5619 Other Facility Rentals	60,900	60,900	5,722	4,904	5,188	4,904	4,904	4,904	6,015	4,871	4,871	4,871	4,871	4,871	4,871	60,900	-	-
5621 Equipment Lease	27,032	27,032	2,691	1,463	3,605	1,083	1,083	4,190	1,481	2,287	2,287	2,287	2,287	2,287	2,287	27,032	-	-
5631 Vendor Repairs	5,000	5,000	-	-	-	1,612	-	-	-	678	678	678	678	678	678	5,000	-	-
5812 Field Trips & Pupil Transportation	115,600	115,600	2,737	7,885	1,865	17,499	8,835	9,395	11,748	11,127	11,127	11,127	11,127	11,127	11,127	115,600	-	-
5821 Legal	43,000	43,000	-	6,800	879	835	-	-	1,925	6,512	6,512	6,512	6,512	6,512	6,512	43,000	-	-
5823 Audit	9,070	9,070	1,100	-	-	4,095	-	-	-	775	775	775	775	775	775	9,070	-	-
5831 Advertisement & Recruitment	5,500	5,500	-	-	3,017	-	-	-	683	1,025	155	155	155	155	155	5,500	-	-
5841 Contracted Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5842 Special Education Services	42,000	42,000	(657)	-	2,264	-	-	8,010	150	7,020	5,043	5,043	5,043	5,043	5,043	42,000	-	-
5843 Non Public School	150,000	150,000	-	-	-	-	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000	-	-
5844 After School Services	48,000	48,000	-	-	4,273	1,663	5,818	2,138	2,850	6,252	6,252	6,252	6,252	6,252	6,252	48,000	-	-
5849 Other Student Instructional Services	29,000	29,000	-	9,000	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	29,000	-	-
5852 PD Consultants & Tuition	50,000	50,000	-	12,251	40	13,223	493	6,063	8,500	1,886	1,886	1,886	1,886	1,886	1,886	50,000	-	-
5854 Nursing & Medical (Non-IEP)	15,000	15,000	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	15,000	-	-
5859 All Other Consultants & Services	260,930	265,930	13,494	14,361	12,767	12,880	14,083	38,992	22,898	27,291	27,291	27,291	27,291	27,291	27,291	265,930	(5,000)	-2%
5861 Non Instructional Software	41,471	41,471	19,829	3,148	-	299	-	-	-	10,539	1,531	1,531	1,531	1,531	1,531	41,471	-	-
5865 Fundraising Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5871 District Oversight Fees	209,576	208,599	-	-	-	-	-	-	-	-	-	-	-	-	-	208,599	978	0%
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	1,549	908	1,130	1,194	2,211	2,211	2,211	2,211	2,211	2,211	18,934	-	-
5911 Office Phone	3,054	3,054	118	122	116	135	130	132	152	430	430	430	430	430	430	3,054	-	-
5913 Mobile Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5921 Internet	1,000	1,000	-	-	-	-	-	-	-	200	200	200	200	200	200	1,000	-	-
5923 Website Hosting	1,845	4,362	-	2,517	-	-	-	-	-	369	369	369	369	369	369	4,362	(2,517)	-136%
5931 Postage & Shipping	2,575	2,575	51	32	-	259	55	561	83	307	307	307	307	307	307	2,575	-	-
5999 Other Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 5000 - Operating Services	1,445,303	1,503,458	75,190	76,455	54,701	90,437	77,351	94,754	99,090	145,376	145,376	145,376	145,376	353,975	-	1,503,458	(58,155)	-4%
6000 - Capital Outlay																		
6901 Depreciation Expense	121,697	131,095	10,357	10,501	10,501	10,542	10,704	10,704	10,704	10,846	10,846	11,471	11,453	12,466	12,466	131,095	(9,399)	-8%
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	121,697	131,095	10,357	10,501	10,501	10,542	10,704	10,704	10,704	10,846	10,846	11,471	11,453	12,466	-	131,095	(9,399)	-8%
7000 - Other Outgo																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	8,993,728	9,172,735	381,939	594,878	832,479	787,560	728,936	793,676	762,648	847,711	846,496	840,332	838,413	919,422	-	9,174,489	(180,762)	-2%
NET INCOME	18,789	22,551	212,914.78	(541,978.27)	146,238.52	221,543.60	(145,461.35)	184,253.53	456,083.11	(33,752)	(227,835)	612,752	(211,200)	(280,551)	(372,210)	20,797	2,008	11%
Operating Income	140,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,892	-	-
EBITDA	140,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,892	-	-

UPCS @ CSU CHANNEL ISLANDS

2022-23 Cash Flow Forecast

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Actuals as of 1/31/2023

			# of months remaining in FY												FORECAST	Budget Variance Better / (Worse) % Better / (Worse)		
			12	11	10	9	8	7	6	5	4	3	2	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	ACTUAL Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23				Accrual
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					
Beginning Cash Balance	3,170,202	2,572,260	2,572,260	3,059,658	2,645,891	3,126,663	3,225,955	3,074,924	3,267,348	3,723,915	3,701,008	3,484,018	3,958,241	3,758,494	3,682,159	2,572,260	(597,942)	
Cash Flow from Operating Activities																		
Net Income	18,789	22,551	212,915	(541,978)	146,239	221,544	(145,461)	184,254	456,083	(33,752)	(227,835)	612,752	(211,200)	(280,551)	(372,210)	20,797	2,008	
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)	(923,083)	-	-	-	-	-	-	-	-	-	-	-	-	(923,083)	(923,083)	(45,373)	
Change in Due from	-	-	-	(600)	600	-	-	188	-	-	-	-	-	-	-	188	188	
Change in Accounts Payable	(21,563)	39,823	(32,662)	(157,757)	(40,277)	5,717	(8,227)	1,877	(13,850)	-	-	-	-	285,002	-	39,823	61,387	
Change in Due to	3,862	1,122,036	-	-	(51,060)	(30,549)	(30,549)	(30,549)	(30,549)	-	-	-	-	-	1,295,292	1,122,036	1,118,175	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	-	173,730	(1,587)	17,069	189,785	(124,944)	31,897	26,642	34,869	-	-	-	-	-	-	173,730	173,730	
Change in Prepaid Expenditures	(76,247)	(62,481)	8,186	25,123	(1,156)	-	-	(692)	(689)	-	-	-	-	(93,253)	-	(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	131,095	10,357	10,501	10,501	10,542	10,704	10,704	10,704	10,846	10,846	11,471	11,453	12,466		131,095	9,399	
Cash Flow from Investing Activities																		
Capital Expenditures	(173,500)	(195,259)	(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	2,381,591	3,059,658	2,645,891	3,126,663	3,225,955	3,074,924	3,267,348	3,723,915	3,701,008	3,484,018	3,958,241	3,758,494	3,682,159	3,682,159	3,682,159	519,588	