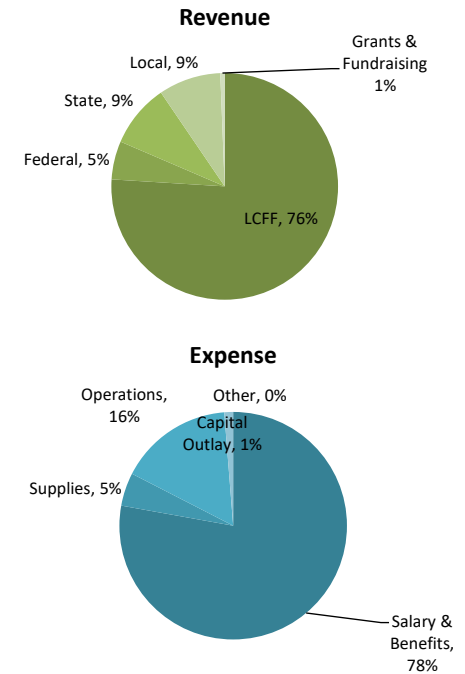


**UPCS @ CSU CHANNEL ISLANDS**
**Multi-Year Budget Summary**

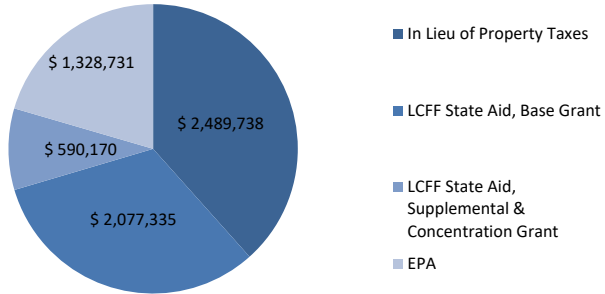
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	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
Total Enrollment	700	715	720	730	732	737
ADA	689.42	686.40	691.20	700.80	702.72	707.52
% Free and Reduced	45%	45%	45%	45%	45%	45%
% English Language Learners	14%	14%	14%	14%	14%	14%
% Unduplicated Low Income, EL, Foster Youth	51%	45%	45%	45%	45%	45%
<b>INCOME</b>						
8011-8098 · Local Control Funding Formula Sources	6,237,031	6,485,973	6,657,372	6,937,680	7,207,714	7,400,142
8100-8299 · Federal Revenue	679,055	466,925	638,353	876,519	877,062	329,334
8300-8599 · Other State Revenue	340,879	771,444	283,599	220,473	221,481	222,737
8600-8799 · Other Local Revenue	88,119	758,219	829,759	835,951	837,189	840,285
Grants/Fundraising	39,195	53,621	76,011	77,531	79,082	80,663
8999 · Other Prior Year Adjustment	5,024	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>7,389,303</b>	<b>8,536,181</b>	<b>8,485,094</b>	<b>8,948,153</b>	<b>9,222,528</b>	<b>8,873,162</b>
<b>EXPENSE</b>						
1000 · Certificated Salaries	3,281,370	3,997,582	4,097,521	4,199,960	4,304,958	4,412,582
2000 · Classified Salaries	657,934	715,687	733,579	751,918	770,716	789,984
3000 · Employee Benefits	1,282,302	1,616,557	1,763,179	1,802,630	1,846,074	1,881,108
4000 · Supplies	217,187	383,586	305,819	265,499	267,699	270,250
5000 · Operating Services	1,929,245	1,317,190	1,336,596	1,349,466	1,382,293	1,414,437
6000 · Capital Outlay	68,741	102,279	99,913	97,375	95,035	71,271
7000 · Other Outgo	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>7,436,778</b>	<b>8,132,880</b>	<b>8,336,607</b>	<b>8,466,849</b>	<b>8,666,776</b>	<b>8,839,632</b>
<b>NET INCOME</b>	<b>(47,475)</b>	<b>403,301</b>	<b>148,487</b>	<b>481,305</b>	<b>555,752</b>	<b>33,530</b>
Ending Cash Balance	3,851,987	2,683,453	2,793,162	3,160,230	3,768,508	3,786,894
Month with Lowest Ending Cash Balance	Jul: \$	Sep: \$1,798,755	Sep: \$2,079,009	Jul: \$2,243,090	Jul: \$2,666,225	Jul: \$3,329,067
5% Reserve Goal	371,839	406,644	416,830	423,342	433,339	441,982
Net Income as a Percentage of Expenses	-0.6%	5.0%	1.8%	5.7%	6.4%	0.4%
Ending Cash as a Percentage of Expenses	51.8%	33.0%	33.5%	37.3%	43.5%	42.8%
Ending Debt Balance	-	-	-	-	-	-

Per Pupil Revenue	10,556	11,939	11,785	12,258	12,599	12,040
Per Pupil Revenue without Grants/Fundraising	10,500	11,864	11,679	12,152	12,491	11,930
Per Pupil Expense	10,624	11,375	11,579	11,598	11,840	11,994

**2021-22 Revenue and Expense By Category**


### LCFF Funding Sources



*The Local Control Funding Formula Revenue includes funds from the Education Protection Account created by the passage of Proposition 30 in November 2012. These funds will support instructional program expenditures (e.g. teacher salaries). Funds will not be used to support school administration and other EPA non-allowable expenses.*

# UPCS @ CSU CHANNEL ISLANDS

## Multi-Year Budget Detail

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		-1	0	1	2	3	4
		2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
Enrollment		700	715	720	730	732	737
ADA		689.42	686.40	691.20	700.80	702.72	707.52
ADA %			96%	96%	96%	96%	96%
UPP			50%	47%	45%	45%	45%
<b>Income</b>							
<b>8011-8098 • Local Control Funding Formula Sources</b>							
8011 Local Control Funding Formula		2,399,956	2,667,505	2,812,201	3,039,103	3,298,456	3,464,182
8012 Education Protection Account		1,334,577	1,328,731	1,338,023	1,356,606	1,360,323	1,369,615
8019 Local Control Funding Formula - Prior Year		(97,967)	-				
8096 In Lieu of Property Taxes		2,500,692	2,489,738	2,507,148	2,541,970	2,548,934	2,566,345
8098 In Lieu of Property Taxes, Prior Year		99,773	-				
<b>Total 8011-8098 • Local Control Funding Formula Sources</b>		<b>6,237,031</b>	<b>6,485,973</b>	<b>6,657,372</b>	<b>6,937,680</b>	<b>7,207,714</b>	<b>7,400,142</b>
<b>8100-8299 • Federal Revenue</b>							
8181 Special Education - Federal (IDEA)		-	135,564	136,512	138,408	138,787	139,735
8221 Child Nutrition - Federal		-	-	-	-	-	-
8223 CACFP Supper		-	-	-	-	-	-
8291 Title I		143,821	143,821	143,821	143,821	143,821	143,821
8292 Title II		22,674	22,674	22,674	22,674	22,674	22,674
8294 Title III		10,410	11,440	11,769	11,852	12,016	12,049
8295 Title IV, SSAE		11,055	11,055	11,055	11,055	11,055	11,055
8296 Title IV, PCSGP		-	-	-	-	-	-
8297 Facilities Incentive Grant		-	-	-	-	-	-
8299 All Other Federal Revenue		491,095	142,371	312,522	548,709	548,709	-
<b>Total 8100-8299 • Other Federal Income</b>		<b>679,055</b>	<b>466,925</b>	<b>638,353</b>	<b>876,519</b>	<b>877,062</b>	<b>329,334</b>
<b>8300-8599 • Other State Revenue</b>							
8520 Child Nutrition - State		-	-	-	-	-	-
8550 Mandate Block Grant		11,625	11,865	12,106	12,570	13,195	13,496
8561 State Lottery - Non Prop 20		103,413	102,960	103,680	105,120	105,408	106,128

# UPCS @ CSU CHANNEL ISLANDS

## Multi-Year Budget Detail

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
8562 State Lottery - Prop 20	33,782	33,634	33,869	34,339	34,433	34,668
8560 Lottery Revenue	137,195	136,594	137,549	139,459	139,841	140,796
8587 State Grant Pass-Through	-	-	-	-	-	-
8591 SB740	-	-	-	-	-	-
8592 State Mental Health	-	-	-	-	-	-
8593 After School Education & Safety	-	-	-	-	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-
8599 State Revenue - Other	192,059	622,985	133,944	68,444	68,444	68,444
<b>Total 8300-8599 • Other State Income</b>	<b>340,879</b>	<b>771,444</b>	<b>283,599</b>	<b>220,473</b>	<b>221,481</b>	<b>222,737</b>
<b>8600-8799 • Other Local Revenue</b>						
8631 Sale of Equipment & Supplies	-	-	-	-	-	-
8634 Food Service Sales	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-
8660 Interest & Dividend Income	10,119	10,500	10,500	10,500	10,500	10,500
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	76,000	294,991	363,435	363,435	363,435	363,435
8689 All Other Fees & Contracts	-	-	-	-	-	-
8692 Grants	-	-	-	-	-	-
8694 In Kind Donations	-	-	-	-	-	-
8695 Contributions & Events	4,530	25,621	37,251	37,996	38,756	39,531
8696 Other Fundraising	34,665	28,000	38,760	39,535	40,326	41,132
8697 E-Rate	-	-	-	-	-	-
8698 SELPA Grants	-	-	-	-	-	-
8699 All Other Local Revenue	2,000	10,000	10,000	10,000	10,000	10,000
8792 Transfers of Apportionments - Special Education	-	442,728	445,824	452,016	453,254	456,350
<b>Total 8600-8799 • Other Income-Local</b>	<b>127,314</b>	<b>811,840</b>	<b>905,770</b>	<b>913,482</b>	<b>916,271</b>	<b>920,949</b>
<b>Prior Year Adjustments</b>						

# UPCS @ CSU CHANNEL ISLANDS

## Multi-Year Budget Detail

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
8999 Other Prior Year Adjustment	5,024	-				
<b>Total Prior Year Adjustments</b>	<b>5,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>7,389,303</b>	<b>8,536,181</b>	<b>8,485,094</b>	<b>8,948,153</b>	<b>9,222,528</b>	<b>8,873,162</b>
<b>Expense</b>						
<b>1000 • Certificated Salaries</b>						
1110 Teachers' Salaries	2,495,462	2,896,494	2,968,907	3,043,129	3,119,208	3,197,188
1120 Teachers' Hourly	195,915	285,057	292,184	299,488	306,976	314,650
1170 Teachers' Salaries - Substitute	63,960	60,360	61,869	63,416	65,001	66,626
1175 Teachers' Salaries - Stipend/Extra Duty	37,500	96,334	98,742	101,210	103,741	106,334
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	90,585	90,585	92,850	95,171	97,550	99,989
1215 Certificated Pupil Support - Psychologist	-	76,304	78,212	80,167	82,171	84,225
1299 Certificated Pupil Support - Other	-	94,500	96,863	99,284	101,766	104,310
1300 Certificated Supervisors' & Administrators' Salaries	397,947	397,947	407,896	418,094	428,546	439,260
1900 Other Certificated Salaries	-	-	-	-	-	-
<b>Total 1000 • Certificated Salaries</b>	<b>3,281,370</b>	<b>3,997,582</b>	<b>4,097,521</b>	<b>4,199,960</b>	<b>4,304,958</b>	<b>4,412,582</b>
<b>2000 • Classified Salaries</b>						
2111 Instructional Aide & Other Salaries	154,462	234,086	239,938	245,936	252,085	258,387
2121 After School Staff Salaries	-	-	-	-	-	-
2131 Classified Teacher Salaries	-	-	-	-	-	-
2200 Classified Support Salaries	116,964	97,252	99,684	102,176	104,730	107,349
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-
2400 Classified Office Staff Salaries	262,691	265,054	271,681	278,473	285,434	292,570
2900 Other Classified Salaries	123,816	119,294	122,277	125,334	128,467	131,679
<b>Total 2000 • Classified Salaries</b>	<b>657,934</b>	<b>715,687</b>	<b>733,579</b>	<b>751,918</b>	<b>770,716</b>	<b>789,984</b>
<b>3000 • Employee Benefits</b>						
3111 STRS - State Teachers Retirement System	529,941	676,391	782,627	802,192	822,247	842,803
3212 PERS - Public Employee Retirement System	136,192	163,964	191,464	203,770	213,488	219,616

# UPCS @ CSU CHANNEL ISLANDS

## Multi-Year Budget Detail

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
3213 PARS - Public Agency Retirement System	-	-				
3311 OASDI - Social Security	40,792	44,373	45,482	46,619	47,784	48,979
3331 MED - Medicare	57,120	68,342	70,051	71,802	73,597	75,437
3401 H&W - Health & Welfare	436,194	566,000	571,660	571,660	577,377	577,377
3501 SUI - State Unemployment Insurance	27,889	31,437	31,618	31,803	31,993	32,188
3601 Workers' Compensation Insurance	52,674	64,050	68,277	72,784	77,587	82,708
3751 OPEB, Active Employees	-	-				
3901 Other Retirement Benefits	-	-	-	-	-	-
3902 Other Benefits	1,500	2,000	2,000	2,000	2,000	2,000
<b>Total 3000 • Employee Benefits</b>	<b>1,282,302</b>	<b>1,616,557</b>	<b>1,763,179</b>	<b>1,802,630</b>	<b>1,846,074</b>	<b>1,881,108</b>
<b>4000 • Supplies</b>						
4111 Core Curricula Materials	3,728	5,000	5,136	5,311	5,432	5,579
4211 Books & Other Reference Materials	9,393	22,500	10,140	10,343	10,550	10,761
4311 Student Materials	122,090	239,082	185,943	142,901	143,292	144,271
4351 Office Supplies	12,000	25,000	25,175	25,524	25,594	25,769
4371 Custodial Supplies	27,000	21,000	18,000	18,250	18,300	18,425
4391 Food (Non Nutrition Program)	5,000	6,000	9,620	9,812	10,009	10,209
4392 Uniforms	-	-	-	-	-	-
4393 PE & Sports Equipment	3,111	5,000	5,035	5,105	5,119	5,154
4395 Before & After School Program Supplies	-	-	-	-	-	-
4399 All Other Supplies	20,200	39,500	38,370	38,953	39,203	39,583
4390 Other Supplies	28,311	50,500	53,025	53,870	54,330	54,945
4411 Non Capitalized Equipment	14,665	20,504	8,400	9,300	10,200	10,500
4711 Nutrition Program Food & Supplies	-	-	-	-	-	-
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-
<b>Total 4000 • Supplies</b>	<b>217,187</b>	<b>383,586</b>	<b>305,819</b>	<b>265,499</b>	<b>267,699</b>	<b>270,250</b>
<b>5000 • Operating Services</b>						
5211 Travel & Conferences	23,075	30,000	31,680	33,360	35,040	35,600

**UPCS @ CSU CHANNEL ISLANDS***Multi-Year Budget Detail*

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
5311 Dues & Memberships	13,335	13,961	14,340	14,830	15,168	15,577
5451 General Insurance	35,217	36,871	37,871	39,165	40,058	41,138
5511 Utilities	76,749	80,353	82,533	85,353	87,299	89,653
5521 Security Services	-	-	-	-	-	-
5531 Housekeeping Services	1,200	1,256	1,290	1,335	1,365	1,402
5599 Other Facility Operations & Utilities	698	731	750	776	794	815
5611 School Rent - Private Facility	-	-	-	-	-	-
5613 School Rent - Prop 39	47,244	47,244	48,526	50,184	51,328	52,712
5619 Other Facility Rentals	90,836	60,000	61,200	62,424	63,672	64,946
5621 Equipment Lease	25,752	26,962	27,693	28,640	29,292	30,082
5631 Vendor Repairs	700	2,500	2,550	2,601	2,653	2,706
5812 Field Trips & Pupil Transportation	-	121,900	124,338	126,825	129,361	131,948
5821 Legal	16,157	46,157	46,596	47,163	47,554	48,027
5823 Audit	12,860	13,464	13,830	14,302	14,628	15,023
5831 Advertisement & Recruitment	2,765	2,835	2,891	2,949	3,008	3,068
5841 Contracted Substitute Teachers	-	-	-	-	-	-
5842 Special Education Services	54,716	86,000	88,333	91,351	93,434	95,953
5843 Non Public School	-	150,000	154,070	159,334	162,966	167,361
5844 After School Services	-	-	-	-	-	-
5849 Other Student Instructional Services	2,000	14,200	14,484	14,774	15,069	15,371
5852 PD Consultants & Tuition	3,362	34,236	34,921	9,609	9,801	9,997
5854 Nursing & Medical (Non-IEP)	18,260	18,717	19,225	19,882	20,335	20,883
5859 All Other Consultants & Services	404,980	275,350	268,617	273,989	279,469	285,059
5861 Non Instructional Software	30,624	33,878	34,556	35,247	35,952	36,671
5865 Fundraising Cost	860	901	925	957	979	1,005
5871 District Oversight Fees	187,057	194,579	199,721	208,130	216,231	222,004
5872 Special Education Fees (SELPA)	850,000	-	-	-	-	-
5881 Intra-Agency Fees	-	-	-	-	-	-

**UPCS @ CSU CHANNEL ISLANDS**
**Multi-Year Budget Detail**

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
5895 Bad Debt Expense	-	-	-	-	-	-
5899 All Other Expenses	6,722	8,167	8,389	8,676	8,873	9,113
5911 Office Phone	6,946	7,120	7,262	7,407	7,555	7,707
5913 Mobile Phone	-	-	-	-	-	-
5921 Internet	10,000	2,500	2,550	2,601	2,653	2,706
5923 Website Hosting	1,756	1,800	1,836	1,873	1,910	1,948
5931 Postage & Shipping	5,144	5,273	5,378	5,486	5,596	5,708
5999 Other Communications	229	235	239	244	249	254
<b>Total 5000 • Operating Services</b>	<b>1,929,245</b>	<b>1,317,190</b>	<b>1,336,596</b>	<b>1,349,466</b>	<b>1,382,293</b>	<b>1,414,437</b>
<b>6000 • Capital Outlay</b>						
6901 Depreciation Expense	68,741	102,279	99,913	97,375	95,035	71,271
6903 Amortization Expense	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-
<b>Total 6000 • Capital Outlay</b>	<b>68,741</b>	<b>102,279</b>	<b>99,913</b>	<b>97,375</b>	<b>95,035</b>	<b>71,271</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>TOTAL EXPENSE</b>	<b>7,436,778</b>	<b>8,132,880</b>	<b>8,336,607</b>	<b>8,466,849</b>	<b>8,666,776</b>	<b>8,839,632</b>
<b>NET INCOME</b>	<b>(47,475)</b>	<b>403,301</b>	<b>148,487</b>	<b>481,305</b>	<b>555,752</b>	<b>33,530</b>
<b>Beginning Cash Balance</b>	3,245,588	3,851,987	2,683,453	2,793,162	3,160,230	3,768,508
<b>Cash Flow from Operating Activities</b>						
Net Income	(47,475)	403,301	148,487	481,305	555,752	33,530
Change in Accounts Receivable						
Prior Year Accounts Receivable	1,071,741	1,638,290	1,625,692	1,701,142	1,852,036	1,836,188
Current Year Accounts Receivable	(1,640,671)	(1,625,692)	(1,701,142)	(1,852,036)	(1,836,188)	(1,866,459)
Change in Due from	547	-	-	-	-	-
Change in Accounts Payable	(30,803)	(59,828)	(56,837)	(53,995)	(51,295)	(48,730)



# UPCS @ CSU CHANNEL ISLANDS

## Multi-Year Budget Detail

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	-1	0	1	2	3	4
	2020-21	2021-22 Forecast	2022-23	2023-24	2024-25	2025-26
Change in Due to	1,137,896	(1,451,281)	-	-	-	-
Change in Accrued Vacation	-	-	-	-	-	-
Change in Payroll Liabilities	249,807	-	-	-	-	-
Change in Prepaid Expenditures	(7,515)	(65,602)	(6,404)	(6,724)	(7,060)	(7,413)
Change in Deposits	-	-	-	-	-	-
Change in Deferred Revenue	-	-	-	-	-	-
Depreciation Expense	68,741	102,279	99,913	97,375	95,035	71,271
<b>Cash Flow from Investing Activities</b>						
Capital Expenditures	(195,869)	(110,000)	-	-	-	-
<b>Cash Flow from Financing Activities</b>						
Source - Sale of Receivables	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-
Use - Loans	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>3,851,987</b>	<b>2,683,453</b>	<b>2,793,162</b>	<b>3,160,230</b>	<b>3,768,508</b>	<b>3,786,894</b>
Month with Lowest Ending Cash Balance	Jul: \$	Sep: \$1,798,755	Sep: \$2,079,009	Jul: \$2,243,090	Jul: \$2,666,225	Jul: \$3,329,067
5% Reserve Goal	371,839	406,644	416,830	423,342	433,339	441,982
Operating Income	21,265	505,580	248,400	578,680	650,787	104,801
EBITDA	21,265	505,580	248,400	578,680	650,787	104,801
Net Income as a Percent of Expenses	-0.6%	5.0%	1.8%	5.7%	6.4%	0.4%
Ending Cash as a Percent of Expenses	51.8%	33.0%	33.5%	37.3%	43.5%	42.8%