

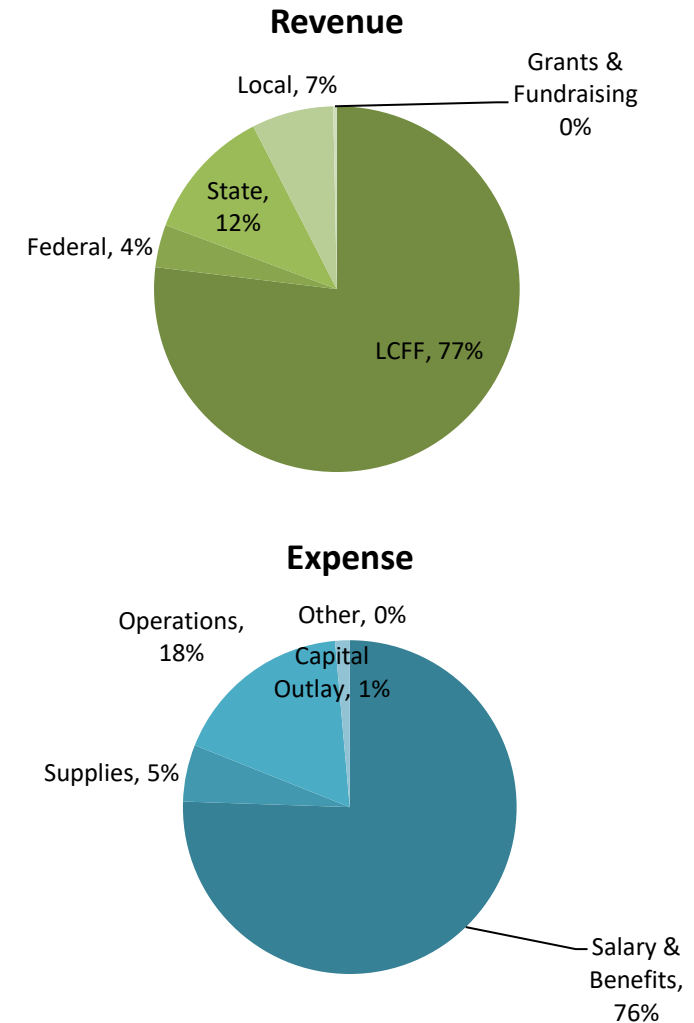
UPCS @ CSU CHANNEL ISLANDS

Multi-Year Budget Summary

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	2024-25 Trend	2025-26	2026-27
Total Enrollment	750	750	759
ADA	700.50	708.00	721.05
% Free and Reduced	46%	46%	46%
% English Language Learners	18%	18%	18%
% Unduplicated Low Income, EL, Foster Youth	46%	46%	46%
INCOME			
8011-8098 · Local Control Funding Formula Sources	8,252,784	8,562,525	8,958,874
8100-8299 · Federal Revenue	405,253	336,726	336,726
8300-8599 · Other State Revenue	1,260,595	1,300,375	896,574
8600-8799 · Other Local Revenue	776,131	782,636	793,956
Grants/Fundraising	34,276	35,304	36,392
8999 · Other Prior Year Adjustment	-	-	-
TOTAL INCOME	10,729,039	11,017,567	11,022,522
EXPENSE			
1000 · Certificated Salaries	4,835,914	4,979,057	5,126,437
2000 · Classified Salaries	1,040,456	1,071,253	1,102,962
3000 · Employee Benefits	2,078,628	2,142,240	2,207,794
4000 · Supplies	583,009	494,551	501,022
5000 · Operating Services	1,855,446	1,900,930	1,979,613
6000 · Capital Outlay	149,926	129,351	92,463
7000 · Other Outgo	-	-	-
TOTAL EXPENSE	10,543,378	10,717,384	11,010,293
NET INCOME	185,661	300,183	12,229
Ending Cash Balance	3,531,677	3,831,768	3,896,134
Month with Lowest Ending Cash Balance	Dec: \$3,422,205	Sep: \$3,676,231	Jun: \$3,883,404
5% Reserve Goal	527,169	535,869	550,515

2024-25 Revenue and Expense By Category



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

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	0	1	2
	2024-25 Trend	2025-26	2026-27
Enrollment	750	750	759
ADA	700.50	708.00	721.05
ADA %	93.40%	94%	95%
UPP	48.03%	47%	46%
Income			
8011-8098 · Local Control Funding Formula Sources			
8011 Local Control Funding Formula	2,720,384	2,900,675	3,115,288
8012 Education Protection Account	2,371,106	2,466,710	2,589,552
8019 Local Control Funding Formula - Prior Year			
8096 In Lieu of Property Taxes	3,161,293	3,195,140	3,254,034
8098 In Lieu of Property Taxes, Prior Year			
Total 8011-8098 · Local Control Funding Formula Sources	8,252,784	8,562,525	8,958,874
8100-8299 · Federal Revenue			
8181 Special Education - Federal (IDEA)	179,305	182,468	182,468
8291 Title I	109,846	109,846	109,846
8292 Title II	16,519	16,519	16,519
8294 Title III	17,584	17,894	17,894
8295 Title IV, SSAE	10,000	10,000	10,000
8296 Title IV, PCSGP	-	-	-
8297 Facilities Incentive Grant	-	-	-
8299 All Other Federal Revenue	72,000	-	-
Total 8100-8299 · Other Federal Income	405,253	336,726	336,726
8300-8599 · Other State Revenue			
8520 Child Nutrition - State	-	-	-
8550 Mandate Block Grant	13,831	14,465	15,071
8561 State Lottery - Non Prop 20	129,501	130,888	133,300

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	2024-25 Trend	2025-26	2026-27
8562 State Lottery - Prop 20	52,678	53,242	54,224
8560 Lottery Revenue	182,179	184,130	187,524
8587 State Grant Pass-Through	-	-	-
8591 SB740	-	-	-
8592 State Mental Health	56,684	57,291	58,347
8593 After School Education & Safety	-	-	-
8594 Supplemental Categorical Block Grant	-	-	-
8595 Expanded Learning Opportunity Program	753,373	481,363	438,146
8596 Prop 28 Arts & Music	22,395	-	-
8599 State Revenue - Other	232,132	563,124	197,486
Total 8300-8599 • Other State Income	1,260,595	1,300,375	896,574
8600-8799 • Other Local Revenue			
8631 Sale of Equipment & Supplies	-	-	-
8634 Food Service Sales	-	-	-
8650 Leases & Rentals	-	-	-
8660 Interest & Dividend Income	40,794	40,794	40,794
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-
8681 Intra-Agency Fee Income	-	-	-
8682 Childcare & Enrichment Program Fees	115,000	115,000	115,000
8689 All Other Fees & Contracts	-	-	-
8692 Grants	-	-	-
8694 In Kind Donations	-	-	-
8695 Contributions & Events	13,949	14,368	14,810
8696 Other Fundraising	20,327	20,937	21,582
8697 E-Rate	-	-	-
8698 SELPA Grants	-	-	-

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	2024-25 Trend	2025-26	2026-27
8699 All Other Local Revenue	12,730	12,730	12,730
8792 Transfers of Apportionments - Special Education	607,607	614,112	625,432
Total 8600-8799 • Other Income-Local	810,407	817,941	830,347
Prior Year Adjustments			
8999 Other Prior Year Adjustment	-	-	-
Total Prior Year Adjustments	-	-	-
TOTAL INCOME	10,729,039	11,017,567	11,022,522
Expense			
1000 • Certificated Salaries			
1110 Teachers' Salaries	3,652,020	3,760,120	3,871,420
1120 Teachers' Hourly	224,053	230,685	237,513
1170 Teachers' Salaries - Substitute	135,755	139,773	143,911
1175 Teachers' Salaries - Stipend/Extra Duty	86,104	88,653	91,277
1211 Certificated Pupil Support - Librarians	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	101,644	104,652	107,750
1215 Certificated Pupil Support - Psychologist	87,783	90,381	93,057
1299 Certificated Pupil Support - Other	99,926	102,883	105,929
1300 Certificated Supervisors' & Administrators' Salaries	448,629	461,909	475,581
1900 Other Certificated Salaries	-	-	-
Total 1000 • Certificated Salaries	4,835,914	4,979,057	5,126,437
2000 • Classified Salaries			
2111 Instructional Aide & Other Salaries	266,989	274,892	283,028
2121 After School Staff Salaries	-	-	-
2131 Classified Teacher Salaries	-	-	-
2200 Classified Support Salaries	161,241	166,014	170,928
2300 Classified Supervisors' & Administrators' Salaries	-	-	-

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	2024-25 Trend	2025-26	2026-27
2400 Classified Office Staff Salaries	336,544	346,505	356,762
2900 Other Classified Salaries	275,683	283,843	292,245
Total 2000 • Classified Salaries	1,040,456	1,071,253	1,102,962
Total 1000-2000 • Salaries	5,876,370	6,050,311	6,229,400
3000 • Employee Benefits			
3111 STRS - State Teachers Retirement System	923,660	951,000	979,150
3212 PERS - Public Employee Retirement System	281,443	295,666	308,829
3213 PARS - Public Agency Retirement System			
3311 OASDI - Social Security	64,508	66,418	68,384
3331 MED - Medicare	85,207	87,730	90,326
3401 H&W - Health & Welfare	579,254	589,019	601,259
3501 SUI - State Unemployment Insurance	38,134	39,027	38,439
3601 Workers' Compensation Insurance	106,421	113,381	121,407
3751 OPEB, Active Employees			
3901 Other Retirement Benefits	-	-	-
3902 Other Benefits			
Total 3000 • Employee Benefits	2,078,628	2,142,240	2,207,794
Total 1000-3000 • Salaries & Benefits	7,954,998	8,192,551	8,437,194
4000 • Supplies			
4111 Core Curricula Materials	53,055	53,055	53,692
4211 Books & Other Reference Materials	10,000	10,300	10,617
4311 Student Materials	229,273	282,515	286,248
4351 Office Supplies	20,353	20,353	20,597
4371 Custodial Supplies	29,009	29,009	29,357
4391 Food (Non Nutrition Program)	54,625	54,625	55,281
4392 Uniforms	2,500	2,500	2,530

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	2024-25 Trend	2025-26	2026-27
4393 PE & Sports Equipment	6,106	6,106	6,179
4395 Before & After School Program Supplies	5,088	5,088	5,149
4399 All Other Supplies	18,000	18,000	18,216
4390 Other Supplies	86,319	86,319	87,355
4411 Non Capitalized Equipment	155,000	13,000	13,156
4711 Nutrition Program Food & Supplies	-	-	-
4713 CACFP Supper Food & Supplies	-	-	-
Total 4000 • Supplies	583,009	494,551	501,022
5000 • Operating Services			
5211 Travel & Conferences	81,637	84,086	87,716
5311 Dues & Memberships	38,988	40,157	41,891
5451 General Insurance	68,131	70,175	73,204
5511 Utilities	123,750	127,463	132,965
5521 Security Services	5,569	5,736	5,984
5531 Housekeeping Services	4,540	4,676	4,878
5599 Other Facility Operations & Utilities	936	964	1,006
5611 School Rent - Private Facility	-	-	-
5613 School Rent - Prop 39	67,140	69,154	72,140
5619 Other Facility Rentals	59,193	60,969	63,601
5621 Equipment Lease	31,851	32,807	34,223
5631 Vendor Repairs	6,000	6,180	6,447
5812 Field Trips & Pupil Transportation	211,358	217,699	227,097
5821 Legal	35,000	27,000	28,166
5823 Audit	16,300	17,170	18,145
5831 Advertisement & Recruitment	9,486	9,771	10,193
5841 Contracted Substitute Teachers	-	-	-

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	2024-25 Trend	2025-26	2026-27
5842 Special Education Services	77,000	79,310	82,734
5843 Non Public School	100,000	100,000	100,000
5844 After School Services	64,091	66,014	68,864
5849 Other Student Instructional Services	16,137	16,621	17,339
5852 PD Consultants & Tuition	52,500	54,075	56,409
5854 Nursing & Medical (Non-IEP)	23,274	23,972	25,007
5859 All Other Consultants & Services	427,821	440,656	459,679
5861 Non Instructional Software	44,719	45,687	47,659
5865 Fundraising Cost	-	-	-
5871 District Oversight Fees	247,584	256,876	268,766
5872 Special Education Fees (SELPA)	-	-	-
5881 Intra-Agency Fees	-	-	-
5895 Bad Debt Expense	-	-	-
5898 Uncategorized Expense	0	0	0
5899 All Other Expenses	33,008	33,998	35,466
5911 Office Phone	1,751	1,804	1,881
5913 Mobile Phone	-	-	-
5921 Internet	1,113	1,147	1,182
5923 Website Hosting	3,701	3,812	3,929
5931 Postage & Shipping	2,868	2,954	3,045
5999 Other Communications	-	-	-
Total 5000 • Operating Services	1,855,446	1,900,930	1,979,613
6000 • Capital Outlay			
6901 Depreciation Expense	149,926	129,351	92,463
6911 Amortization Expense - Lease Assets	-	-	-
6912 Amortization Expense - Other			

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	0	1	2
	2024-25 Trend	2025-26	2026-27
6999 Capital Outlay			
Total 6000 • Capital Outlay	149,926	129,351	92,463
7000 • Other Outgo			
7438 Interest Expense	-	-	-
Total 7000 • Other Outgo	-	-	-
TOTAL EXPENSE	10,543,378	10,717,384	11,010,293
NET INCOME	185,661	300,183	12,229
Beginning Cash Balance	4,513,642	3,485,114	3,831,768
Cash Flow from Operating Activities			
Net Income	185,661	300,183	12,229
Change in Accounts Receivable			
Prior Year Accounts Receivable	2,171,054	1,470,572	1,247,291
Current Year Accounts Receivable	(1,470,572)	(1,247,291)	(1,260,048)
Change in Due from		-	-
Change in Accounts Payable	(14,430)	(13,709)	(13,023)
Change in Due to	(1,676,695)	(278,599)	-
Change in Accrued Vacation	-	-	-
Change in Payroll Liabilities	-	-	-
Change in Prepaid Expenditures	(141,909)	(13,853)	(14,546)
Change in Deposits	-	-	-
Change in Deferred Revenue	-	-	-
Change in Other Long Term Assets	-	-	-
Change in Other Long Term Liabilities	-	-	-
Depreciation Expense	149,926	129,351	92,463
Cash Flow from Investing Activities			

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	0	1	2
	2024-25 Trend	2025-26	2026-27
Capital Expenditures	(185,000)	-	-
Cash Flow from Financing Activities			
Source - Sale of Receivables	-	-	-
Use - Sale of Receivables	-	-	-
Source - Loans	-	-	-
Use - Loans	-	-	-
Ending Cash Balance	3,531,677	3,831,768	3,896,134
Month with Lowest Ending Cash Balance	Dec: \$3,422,205	Sep: \$3,676,231	Jun: \$3,883,404
5% Reserve Goal	527,169	535,869	550,515
Operating Income	335,587	429,535	104,692
Operating Income, Excluding Non-cash Lease Expense	335,587	429,535	104,692
EBITDA	335,587	429,535	104,692
Net Income as a Percent of Expenses	1.8%	2.8%	0.1%
Ending Cash as a Percent of Expenses	33.5%	35.8%	35.4%