Ocean School Charter					
			0.00		
	ER SCHOOL - FUND 62				
DUE DA	E - MARCH 09, 2018 - (FRIDAY)				
	NOTE: PLEASE DO NOT INSERT COLUMNS OR ROWS OR CHANGE ANY CODES I	N THE TEMPLATE			
			FY18 2ND INTERIM		
	SHEET - FULL ACCRUAL		PROJECTION		
A) ASSE		Object Codes			
1) Cash					
	County Treasury (don't put your \$ here if they are not in LACOE)	9110	-		
) Fair Value Adjustment to Cash in County Treasury	9111	-		
	Banks	9120	4,050,105.18		
c) In	Revolving Fund	9130	-		
d) wit	h Fiscal Agent	9135	-		
	lection awaiting deposit	9140	-		
	tments	9150	-		
3) Acco	unts Receivable	9200	40,411.87		
	rom Grantor Government	9290	553,192.21		
	rom Other Funds	9310	-		
6) Store	S	9320	-		
	id Expenditures	9330	1,859.97		
	Current Assets	-			
	Assets:	9340			
a)	Land	9410	20,252,242.00		
b)	Land Improvements	9420	2,680.02		
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c)	Less - Accumulated Depreciation-Land Improvements	9425	(342.24)		
d)	Buildings	9430	132,420.39		
e)	Less - Accumulated Depreciation-Buildings	9435	(131,362.41)		
		0.110			
f)	Equipment	9440	70,386.52		
g)	Less - Accumulated Depreciation-Equipment	9445	(55,749.29)		
h)	Work in Progress	9450	13,190,403.25		
	AL ASSETS		38,106,247.47		
B. DEFERRED OUTFLOWS OF RESOURCES					

1)	Deferred Outflows Of Resources	9490		
	TOTAL DEFERRED OUTFLOWS	9490		-
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C.	LIABILITIES			
1)	Accounts Payable	9500		11,826.38
2)	Due to Grantor Governments	9590		58,418.39
3)	Due to Other Funds	9610		
3) 4)	Current Loans	9640		43,737.13
-) 5)	Unearned Revenue	9650		4,535,443.54
6)	Long-Term Liabilities:	5000		4,000,440.04
0)	a) Net Pension Liability	9663		-
	b) NET OPEB Obligation	9664		
	c) Compensated Absences	9665		
	d) COPs Payable	9666		-
	e) Capital Leases Payable	9667		
	f) Lease Revenue Bonds Payable	9668		
	g) Other General Long-Term Liabilities	9669		7,988,541.53
7)	TOTAL LIABILITIES	5005		12,637,966.97
	DEFERRED INFLOWS OF RESOURCES			12,001,000.01
	Deferred Inflows of Resources	9690		_
	TOTAL DEFERRED INFLOWS	5050		
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E N	IET POSITION, June 30			25,468,280.50
	(must agree with line F2) (A10+B2) - (C7 +D2)			20,100,200.00
	DIFF BET. END NET POSITION & FUND EQTY (this should be zero)			0.00
				0.00
	ENDING NET POSITION CARRY FORWARD NEXT FY			
	THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)		1	
STA	TEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION			
				FY18 2ND INTERIM
			FY18 ACTUALS	PROJECTION
L		1		

A. REVENUES (SummarySee details below)	1,861,404.91 65,814.95 16,199,228.23 469,819.03	12 months 3,746,932.41 129,695.85 20,350,596.55
1) LCFF Sources 8010-8099 2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL REVENUES	65,814.95 16,199,228.23 469,819.03	129,695.85
2) Federal Revenue 8100-8299 3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL REVENUES 1	65,814.95 16,199,228.23 469,819.03	129,695.85
3) Other State Revenue 8300-8599 4) Other Local Revenue 8600-8799 5) TOTAL REVENUES 1	16,199,228.23 469,819.03	
4) Other Local Revenue 8600-8799 5) TOTAL REVENUES	469,819.03	20.350.596.55
5) TOTAL REVENUES		
		1,443,274.14
	18,596,267.12	25,670,498.94
B. EXPENSES		
1) Certificated Salaries 1000-1999	938,748.96	1,669,669.24
2) Classified Salaries 2000-2999	589,091.76	1,113,887.61
3) Employee Benefits 3000-3999	428,020.87	756,091.28
4) Books & Supplies 4000-4999	107,076.28	154,310.88
5) Services and Other Operating Expenses 5000-5999	684,556.28	1,315,721.94
6) Depreciation 6000-6999	4,434.51	7,561.78
7100-7299,		
7) Other Outgo (excluding Transfers of indirect Costs) 7400-7499	196,327.31	337,698.38
8) Other Outgo - Transfers of Indirect Costs 7300-7399	21,171.29	37,469.33
9) TOTAL EXPENSES	2,969,427.26	5,392,410.45
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES	15,626,839.86	20,278,088.50
	10,020,000100	
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In 8900-8929	-	
b) Transfers Out 7600-7629		
2) Other Sources/Uses		
		-
b) Uses 7630-7699	-	-
3) Contributions 8980-8999	-	-
4) TOTAL OTHER FINANCING SOURCES/USES	-	-
E. NET INCREASE (DECREASE) IN NET POSITION	15,626,839.86	20,278,088.50
F. <u>NET POSITION</u>		
1) Beginning Net Position		
a) As of July 1 (based on unaudited actuals from PY) 9791	5,191,212.99	5,191,212.99
	5,191,212.99 (1,021.99) 5,190,191.00	5,191,212.99 (1,021.99) 5,190,191.00

		d) Other Restatements	9795	1.00	1.00
		e) Adjusted Beginning Net Position (per audited FS)		5,190,192.00	5,190,192.00
1	2)	Ending Net Position, June 30		20,817,031.86	25,468,280.50
		Components of Ending Net Position			
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1		a) Net Investment in Capital Assets	9796	25,472,136.71	25,472,136.71
1		b) Restricted Net Position	9797	-	-
		c) Unrestricted Net Position	9790	(4,655,104.85)	(3,856.21)