

**OCEAN CHARTER SCHOOL
 FI CHARTER SCHOOL - FUND 62
 SECOND INTERIM FINANCIAL REPORT
 FY 2013**

0

TO CHECK:

- 1.) Cell K56 :
- 2.) Cell N3 -
- a.
- b.
- c.
- 3.) Cell N7 -
- a.
- b.
- c.
- d.
- e.

BALANCE SHEET - FULL ACCRUAL

ASSETS	Object Codes	Resource Codes	6/30/13 EST	
			ACTUALS	
			AS OF 10/31/12	2ND INTERIM
Cash				
a) In County Treasury	9110		0	0
1) Fair Value Adjustment to Cash in County Treasury	9111		0	0
b) In Banks	9120		7,958,161	7,784,265
c) In Revolving Fund	9130		0	0
d) with Fiscal Agent	9135		0	0
e) collection awaiting deposit	9140		0	0
Investments	9150		0	0
Accounts Receivable(Includes Pledges)	9200		815,132	1,032,945
Due from Grantor Government	9290		0	0
Stores	9320		0	0
Prepaid Expenditures	9330		0	37,197
Other Current Assets	9340		0	0
Fixed Assets:			0	0
a) Land	9410		0	0
b) Land Improvements	9420		0	0
c) Less - Accumulated Depreciation-Land Improvements	9425		0	0
d) Buildings	9430		132,420	132,420
e) Less - Accumulated Depreciation-Buildings	9435		(132,420)	(132,420)
f) Equipment	9440		32,308	32,308
g) Less - Accumulated Depreciation-Equipment	9445		(23,176)	(23,176)
h) Work in Progress	9450		51,862	50,301
TOTAL ASSETS			8,834,287	8,913,840
LIABILITIES				
Accounts Payable	9500		94,349	205,992
Due to Grantor Governments	9590		0	0
Current Loans	9640		0	0
Deferred Revenue	9650		7,506,811	7,442,946
Long-Term Liabilities:				
Other Postemployment Benefits	9664		0	0
Compensated Absences	9665		0	0
COPs Payable	9666		0	0
Capital Leases Payable	9667		0	0
Lease Revenue Bonds Payable	9668		0	0
Other General Long-Term Debt	9669		51,862	50,301
TOTAL LIABILITIES			7,653,022	7,699,239
NET ASSETS/POSITION, June 30			1,181,265	1,214,601

Ending Fund Balance (if NAME? appear

DIFF BET. FUND END BAL (K130) & FUND EQTY (K56)

0

0

should be ZERO (if NAME?

Details of Cash In County Treasury:

01	General Fund-Regular-Unrestricted	0	0
03	General Fund-Restricted	0	0
12	Payroll Clearance	0	0
30	Cafeteria Fund	0	0
	Totals	0	0
27	Deferred Maintenance Fund	0	0
60	Special Reserve Fund	0	0
70	Building Fund	0	0
	Grand Total	0	0

Diff. bet. Balance Sheet & Cash in County Records (should be zero)

0

0

TO CHECK:

FUND ENDING BALANCE CARRY FORWARD NEXT FISCAL YEAR.
--ALLOCATE ALLOWABLE EXPENSES (YELLOW SHADED COLUMNS)
THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - FULL ACCRUAL

	Object Codes	Function Code	6/30/13 EST	ACTUALS	6/30/13 EST	REGULAR PROGRAMS	SPECIALLY FUNDED PROGRAMS
			(12 MONTHS) AS OF 10/31/12	AS OF 01/31/2013 (7 MONTHS)	(12 MONTHS) AS OF 1/31/13		
A. REVENUES (Summary- See details below)							
1) Revenue Limit Sources	8010-8099		2,092,263	832,873	2,099,669	2,099,669	0
2) Federal Revenues	8100-8299		76,538	45,481	76,539	0	76,539
3) Other State Revenues	8300-8599		760,077	279,912	774,981	624,503	150,479
4) Other Local Revenues	8600-8799		490,096	327,093	521,039	521,039	0
5) TOTAL REVENUES			3,418,974	1,485,359	3,472,228	3,245,210	227,018
B. EXPENSES (Objects 1000-7999)							
1) Certificated Salaries	1000-1999		1,222,212	651,511	1,218,112	1,218,112	0
2) Classified Salaries	2000-2999		595,212	311,983	601,225	601,225	0
3) Employee Benefits	3000-3999		452,968	262,309	449,002	449,002	0
4) Books & Supplies	4000-4999		154,865	74,616	151,535	151,535	0
5) Svcs, Other Op Exp	5000-5999		1,033,411	441,843	1,059,186	832,168	227,018
6) Depreciation	6000-6999		5,602	3,314	5,054	5,054	0
7) Other Outgo	7000-7999		0	0	0	0	0
8) Dir.Supp/Indir. Costs	8000-8999		22,549	13,258	22,623	22,623	0
9) Other Outgo	Except 7600-76 9000-9999		0	0	0	0	0
10) TOTAL EXPENSES			3,486,819	1,758,834	3,506,738	3,279,720	227,018
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES (A5-B10)							
			(67,845)	(273,475)	(34,509)	(34,509)	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929						
b) Transfers Out	7600-7629						
2) Other Sources/Uses							
a) Sources	ts in column C 8930-8979		0	0	0	0	0
b) Uses	7630-7699		0	0	0	0	0
9999 Contributions	8980-8999		0	0	0	0	0
4) TOTAL OTHER FINANCING SOURCES/USES			0	0	0	0	0
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C+ D4)							
			(67,845)	(273,475)	(34,509)	(34,509)	0
F. NET ASSETS/POSITION							
1) Beginning Fund Balance							
a) As of June 2012 - Unaudited Actuals fund ending balance	9791		8,950,979	8,950,979	8,950,979	8,950,979	0
b) Audit Adjustments	9793		(7,701,869)	(7,701,869)	(7,701,869)	(7,701,869)	0
c) As of June 2012 - Audited Actuals (F1a + F1b)			1,249,110	1,249,110	1,249,110	1,249,110	0
d) Other Restatements	9795		0	0	0	0	0
e) Adjusted Beginning Balance, Net Assets (F1c +F1d)			1,249,110	1,249,110	1,249,110	1,249,110	0
2) Ending Net Assets, June 30 (if NAME? appears in K126-check col P to BO, rows 77 & 78)			1,181,265	975,635	1,214,601	1,214,601	0
Components of Fund Ending Balance							
a) Capital Assets, Net of Related Debt	9796		0	0	0	0	0
b) Restricted Net Assets	9797		0	0	0	0	0
c) Unrestricted Net Assets(unappropriated)			1,181,265	975,635	1,214,601	1,214,601	0

Revenues (DETAILS)			SACS Object	Resource Code		
1)	Revenue Limit Sources					
	Principal Apportionment					
e	Charter Schools General Purpose Entitlement-State Aid	8015	0000	1,539,181	507,833	1,546,587
	State Aid - FY adjustments	8019	0000	0	0	0
	Revenue Limit Transfers			0	0	0
	Unrestricted Revenue Limit Transfers - Current Year	8091	0000	0	0	0
	All Other Revenue Limit Transfer- Current Year	8091	0000	0	0	0
d	Transfers to Charter Schools in lieu of Property Taxes	8096	0000	553,082	325,040	553,082
	in Lieu of PropTax - FY adjustments	8096	0000	0	0	0
	Property Taxes Transfers	8097	0000	0	0	0
	Revenue Limit Transfers - Prior Years	8099	0000	0	0	0

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			0	0	0		
			0	0	0		
			0	0	0		
Tuition	8710	0000	0	0	0	0	0
All Other Transfers In	8781-8783	0000	0	0	0	0	0
Transfers of Apportionments			0	0	0	0	0
Special Education SELPA Transfers			0	0	0	0	0
From Districts or Charter Schools	8791	6500	0	0	0	0	0
From County Offices	8792	6500	0	0	0	0	0
From JPAs	8793	6500	0	0	0	0	0
Other Transfers of Apportionments			0	0	0	0	0
From Districts or Charter Schools	8791		0	0	0	0	0
From County Offices	8792		0	0	0	0	0
From JPAs	8793		0	0	0	0	0
All Other Transfers in from All Others	8799		0	0	0	0	0
TOTAL OTHER LOCAL REVENUE			490,096	327,093	521,039	521,039	0
TOTAL REVENUES			3,418,974	1,485,359	3,472,228	3,245,210	227,018

Expenditures by Sub-object			SACS	FUNC			
			Object				
1)	Certificated Salaries						
	Certificated Teachers' Salaries	1100	1000	1,042,632	549,311	1,042,912	1,042,912 0
	Certificated Pupil Support Salaries	1200	1000	0	0	0	0 0
	Certificated Supervisors' and Administrators' Salaries	1300	2700	179,580	102,200	175,200	175,200 0
	Other Certificated Salaries	1900	2100	0	0	0	0 0
	TOTAL CERTIFICATED SALARIES			1,222,212	651,511	1,218,112	1,218,112 0
2)	Classified Salaries						
	Classified Instructional Salaries	2100	1000	275,180	137,465	282,425	282,425 0
	Classified Support Salaries	2200	8100	18,621	10,193	18,728	18,728 0
	Classified Supervisors' and Administrators' Salaries	2300	2100	0	0	0	0 0
	Clerical, Technical and Office Salaries	2400	2700	214,228	122,324	222,648	222,648 0
	Other Classified	2900	2100	87,182	42,002	77,425	77,425 0
	TOTAL CLASSIFIED SALARIES			595,212	311,983	601,225	601,225 0
3)	Employee Benefits						
	STRS - Certificated			99,088	52,688	98,858	98,858 0
	Instruction	3101	1000	84,529	44,423	84,639	84,639 0
	Instructional Supervision and Administration	3101	2100	14,559	8,265	14,219	14,219 0
	Instructional Library, Media, & Technology	3101	2420	0	0	0	0 0
	School Administration	3101	2700	0	0	0	0 0
	Guidance & Counseling Services	3101	3110	0	0	0	0 0
	Health Services	3101	3140	0	0	0	0 0
	Board & Superintendent	3101	7100	0	0	0	0 0
	Other General Administration	3101	2100	0	0	0	0 0
	STRS - Classified			0	0	0	0 0
	Instruction	3102	1000	0	0	0	0 0
	Instructional Supervision and Administration	3102	2100	0	0	0	0 0
	School Administration	3102	2700	0	0	0	0 0
	Pupil Transportation	3102	3600	0	0	0	0 0
	Food Services	3102	3700	0	0	0	0 0
	Other General Administration	3102	2100	0	0	0	0 0
	Plant Maintenance & Operation	3102	8100	0	0	0	0 0
	PERS - Certificated			0	0	0	0 0
	Instruction	3201	1000	0	0	0	0 0
	Instructional Supervision and Administration	3201	2100	0	0	0	0 0
	Instructional Library, Media, & Technology	3201	2420	0	0	0	0 0
	School Administration	3201	2700	0	0	0	0 0
	Guidance & Counseling Services	3201	3110	0	0	0	0 0
	Health Services	3201	3140	0	0	0	0 0
	Board & Superintendent	3201	7100	0	0	0	0 0
	Other General Administration	3201	2100	0	0	0	0 0
	PERS - Classified			0	0	0	0 0
	Instruction	3202	1000	0	0	0	0 0
	Instructional Supervision and Administration	3202	2100	0	0	0	0 0
	School Administration	3202	2700	0	0	0	0 0
	Pupil Transportation	3202	3600	0	0	0	0 0
	Food Services	3202	3700	0	0	0	0 0
	Other General Administration	3202	2100	0	0	0	0 0
	Plant Maintenance & Operation	3202	8100	0	0	0	0 0
	OASDI Regular - Certificated			0	0	0	0 0
	Instruction	3301	1000	0	0	0	0 0
	Instructional Supervision and Administration	3301	2100	0	0	0	0 0
	Instructional Library, Media, & Technology	3301	2420	0	0	0	0 0
	School Administration	3301	2700	0	0	0	0 0
	Guidance & Counseling Services	3301	3110	0	0	0	0 0
	Health Services	3301	3140	0	0	0	0 0
	Board & Superintendent	3301	7100	0	0	0	0 0
	Other General Administration	3301	2100	0	0	0	0 0

2ND INTERIM

OASDI Regular - Classified			37,345	19,897	38,343	38,343	0
Instruction	3302	1000	17,265	8,767	18,011	18,011	0
Instructional Supervision and Administration	3302	2100	0	0	0	0	0
School Administration	3302	2700	13,441	7,801	14,199	14,199	0
Pupil Transportation	3302	3600	0	0	0	0	0
Food Services	3302	3700	0	650	1,194	1,194	0
Other General Administration	3302	2100	5,470	2,679	4,938	4,938	0
Plant Maintenance & Operation	3302	8100	1,168	0	0	0	0
OASDI Medicare - Certificated			17,701	9,422	17,638	17,638	0
Instruction	3301	1000	15,100	7,944	15,101	15,101	0
Instructional Supervision and Administration	3301	2100	2,601	1,478	2,537	2,537	0
Instructional Library, Media, & Technology	3301	2420	0	0	0	0	0
School Administration	3301	2700	0	0	0	0	0
Guidance & Counseling Services	3301	3110	0	0	0	0	0
Health Services	3301	3140	0	0	0	0	0
Board & Superintendent	3301	7100	0	0	0	0	0
Other General Administration	3301	2100	0	0	0	0	0
OASDI Medicare - Classified			8,620	4,512	8,706	8,706	0
Instruction	3302	1000	3,985	1,988	4,090	4,090	0
Instructional Supervision and Administration	3302	2100	0	0	0	0	0
School Administration	3302	2700	3,103	1,769	3,224	3,224	0
Pupil Transportation	3302	3600	0	0	0	0	0
Food Services	3302	3700	0	147	271	271	0
Other General Administration	3302	2100	1,263	607	1,121	1,121	0
Plant Maintenance & Operation	3302	8100	270	0	0	0	0
Retirement in Lieu of OASDI - Certificated			0	0	0	0	0
Instruction	3301	1000	0	0	0	0	0
Instructional Supervision and Administration	3301	2100	0	0	0	0	0
Instructional Library, Media, & Technology	3301	2420	0	0	0	0	0
School Administration	3301	2700	0	0	0	0	0
Guidance & Counseling Services	3301	3110	0	0	0	0	0
Health Services	3301	3140	0	0	0	0	0
Board & Superintendent	3301	7100	0	0	0	0	0
Other General Administration	3301	2100	0	0	0	0	0
Retirement in Lieu of OASDI - Classified			0	0	0	0	0
Instruction	3302	1000	0	0	0	0	0
Instructional Supervision and Administration	3302	2100	0	0	0	0	0
School Administration	3302	2700	0	0	0	0	0
Pupil Transportation	3302	3600	0	0	0	0	0
Food Services	3302	3700	0	0	0	0	0
Other General Administration	3302	2100	0	0	0	0	0
Plant Maintenance & Operation	3302	8100	0	0	0	0	0
Health & Welfare Benefits - Certificated			131,440	76,023	128,859	128,859	0
Instruction	3401	1000	112,127	64,097	110,326	110,326	0
Instructional Supervision and Administration	3401	2100	19,312	11,925	18,534	18,534	0
Instructional Library, Media, & Technology	3401	2420	0	0	0	0	0
School Administration	3401	2700	0	0	0	0	0
Guidance & Counseling Services	3401	3110	0	0	0	0	0
Health Services	3401	3140	0	0	0	0	0
Board & Superintendent	3401	7100	0	0	0	0	0
Other General Administration	3401	2100	0	0	0	0	0
Health & Welfare Benefits - Classified			64,011	36,404	63,601	63,601	0
Instruction	3402	1000	29,594	16,040	29,877	29,877	0
Instructional Supervision and Administration	3402	2100	0	0	0	0	0
School Administration	3402	2700	23,039	14,274	23,553	23,553	0
Pupil Transportation	3402	3600	0	0	0	0	0
Food Services	3402	3700	0	1,189	1,981	1,981	0
Other General Administration	3402	2100	9,376	4,901	8,190	8,190	0
Plant Maintenance & Operation	3402	8100	2,003	0	0	0	0

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Unemployment Insurance - Certificated			13,428	7,148	13,381	13,381	0
Instruction	3501	1000	11,455	6,027	11,456	11,456	0
Instructional Supervision and Administration	3501	2100	1,973	1,121	1,925	1,925	0
Instructional Library, Media, & Technology	3501	2420	0	0	0	0	0
School Administration	3501	2700	0	0	0	0	0
Guidance & Counseling Services	3501	3110	0	0	0	0	0
Health Services	3501	3140	0	0	0	0	0
Board & Superintendent	3501	7100	0	0	0	0	0
Other General Administration	3501	2100	0	0	0	0	0
Unemployment Insurance - Classified			6,539	3,423	6,604	6,604	0
Instruction	3502	1000	3,023	1,508	3,102	3,102	0
Instructional Supervision and Administration	3502	2100	0	0	0	0	0
School Administration	3502	2700	2,354	1,342	2,446	2,446	0
Pupil Transportation	3502	3600	0	0	0	0	0
Food Services	3502	3700	0	112	206	206	0
Other General Administration	3502	2100	958	461	851	851	0
Plant Maintenance & Operation	3502	8100	205	0	0	0	0
Workers' Compensation - Certificated			24,566	20,972	22,803	22,803	0
Instruction	3601	1000	20,957	17,682	19,523	19,523	0
Instructional Supervision and Administration	3601	2100	3,610	3,290	3,280	3,280	0
Instructional Library, Media, & Technology	3601	2420	0	0	0	0	0
School Administration	3601	2700	0	0	0	0	0
Guidance & Counseling Services	3601	3110	0	0	0	0	0
Health Services	3601	3140	0	0	0	0	0
Board & Superintendent	3601	7100	0	0	0	0	0
Other General Administration	3601	2100	0	0	0	0	0
Workers' Compensation - Classified			11,964	10,042	11,255	11,255	0
Instruction	3602	1000	5,531	4,425	5,287	5,287	0
Instructional Supervision and Administration	3602	2100	0	0	0	0	0
School Administration	3602	2700	4,306	3,938	4,168	4,168	0
Pupil Transportation	3602	3600	0	0	0	0	0
Food Services	3602	3700	0	328	351	351	0
Other General Administration	3602	2100	1,752	1,352	1,449	1,449	0
Plant Maintenance & Operation	3602	8100	374	0	0	0	0
OPEB, Allocated			0	0	0	0	0
Instruction	3701	1000	0	0	0	0	0
Instructional Supervision and Administration	3701	2100	0	0	0	0	0
School Administration	3701	2700	0	0	0	0	0
Pupil Transportation	3701	3600	0	0	0	0	0
Food Services	3701	3700	0	0	0	0	0
Other General Administration	3701	2100	0	0	0	0	0
Plant Maintenance & Operation	3701	8100	0	0	0	0	0
OPEB, Active Employees			0	0	0	0	0
Instruction	3702	1000	0	0	0	0	0
Instructional Supervision and Administration	3702	2100	0	0	0	0	0
School Administration	3702	2700	0	0	0	0	0
Pupil Transportation	3702	3600	0	0	0	0	0
Food Services	3702	3700	0	0	0	0	0
Other General Administration	3702	2100	0	0	0	0	0
Plant Maintenance & Operation	3702	8100	0	0	0	0	0
Other Employment Benefits - Certificated			25,734	14,727	26,081	26,081	0
Instruction	3901	1000	21,953	12,416	22,330	22,330	0
Instructional Supervision and Administration	3901	2100	3,781	2,310	3,751	3,751	0
Instructional Library, Media, & Technology	3901	2420	0	0	0	0	0
School Administration	3901	2700	0	0	0	0	0
Guidance & Counseling Services	3901	3110	0	0	0	0	0
Health Services	3901	3140	0	0	0	0	0
Board & Superintendent	3901	7100	0	0	0	0	0
Other General Administration	3901	2100	0	0	0	0	0
Other Employment Benefits - Classified			12,532	7,052	12,873	12,873	0
Instruction	3902	1000	5,794	3,107	6,047	6,047	0
Instructional Supervision and Administration	3902	2100	0	0	0	0	0
School Administration	3902	2700	4,511	2,765	4,767	4,767	0
Pupil Transportation	3902	3600	0	0	0	0	0
Food Services	3902	3700	0	230	401	401	0
Other General Administration	3902	2100	1,836	949	1,658	1,658	0
Plant Maintenance & Operation	3902	8100	392	0	0	0	0
TOTAL EMPLOYEE BENEFITS			452,968	262,309	449,002	449,002	0
4) Books & Supplies							
Approved Textbooks and Core Curricula Materials	4100	1000	12,470	8,720	12,470	12,470	0
Books and Other Reference Materials	4200	1000	6,000	1,008	6,000	6,000	0
Materials and Supplies	4300	1000	51,116	34,833	51,116	51,116	0
Noncapitalized Equipment	4400	1000	19,286	12,953	15,786	15,786	0
Other Supplies	4300	2700	26,213	13,842	26,383	26,383	0
Pupil Transportation	4300	3600	39,780	3,260	39,780	39,780	0
Food Service Supplies	4700	3700	0	0	0	0	0

2ND INTERIM

TOTAL BOOKS AND SUPPLIES				154,865	74,616	151,535	151,535	0
5)	Services and Other Operating Expenses							
	Subagreements for Services	5100						
	Personal Services	5800	2700	0	0	0	0	0
	Travel and Conference	5200	2700	10,561	5,777	15,100	15,100	0
	Due and Memberships	5300	7200	4,728	4,639	9,889	9,889	0
	Insurance	5400	7200	25,287	23,180	25,287	25,287	0
	Operation and Housekeeping Services	5500	8100	3,448	3,137	4,037	4,037	0
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	315,745	177,999	317,288	166,809	150,479
	Transfers of Direct Cost	5710	8100	0	0	0	0	0
	Transfer of Direct Costs - Interfund	5750	8100	0	0	0	0	0
	Professional Consulting Services& Operating Exp	5800	8100	662,859	221,793	676,802	600,262	76,539
	Communications	5900	8100	10,784	5,319	10,784	10,784	0
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,033,411	441,843	1,059,186	832,168	227,018
6)	Depreciation							
	Depreciation Expense	6900	8100	5,602	3,314	5,054	5,054	0
	TOTAL DEPRECIATION			5,602	3,314	5,054	5,054	0
7)	Other Outgo (excluding Transfers of Indirect Costs)							
	Tuition			0	0	0	0	0
	Tuition for Intruction Under Interdistrict Attendance Agreements	7110		0	0	0	0	0
	Tuition, Excess Costs, and/or Deficit Payments			0	0	0	0	0
	Payments to Districts or Charter School	7141		0	0	0	0	0
	Payments to County Offices	7142		0	0	0	0	0
	Payments to JPAs	7143		0	0	0	0	0
	Other Transfers Out							
	All Other Transfers	7281-7283		0	0	0	0	0
	All Other Transfers Out to All Others	7299		0	0	0	0	0
	Debt Service							
	Debt Service-Interest	7438	9100	0	0	0	0	0
				0	0	0	0	0
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0	0	0	0	0
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS							
	Transfers of Indirect Cost	7310		0	0	0	0	0
	Transfers of Indirect Cost-Interfund	7350		0	0	0	0	0
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			0	0	0	0	0
8)	Direct Support/Indirect Costs/All Other Financing Uses							
	Indirect Cost (total charter school supervisorial oversight fee)	5800	8100	22,549	13,258	22,623	22,623	0
	All Other Financing Uses	7699	9100	0	0	0	0	0
	TOTAL EXPENDITURES			3,486,819	1,758,834	3,506,738	3,279,720	227,018