

OCEAN CHARTER SCHOOL - Financial Dashboard (October 2021)

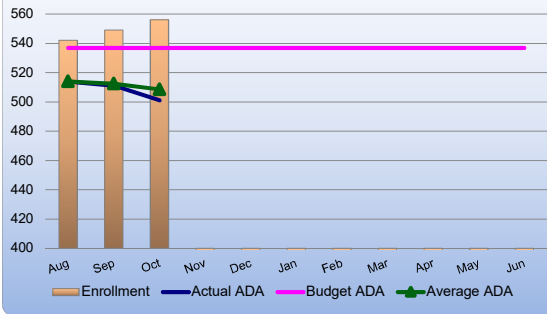
1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

- Enrollment at the end of month 3 was 556, 15 students lower than budget
- ADA through Month 3 was 508.49 and the ADA rate was 93.0%
- 21-22 Operating Net Income is projected at \$23K
- A few key updates compared to last month
 - LCFF Revenue down by 33K – due to the decline in enrollment and ADA
 - Classified Salaries down by \$58K – Reduced aftercare hours and adjusted Business Manager position pay
 - Health & Welfare expense up by \$47K – due to actual bills coming in higher
- Cash at the end of October was \$2.3M while projected cash at year-end is \$740K

2 ADA & Enrollment



3 Average Daily Attendance Analysis

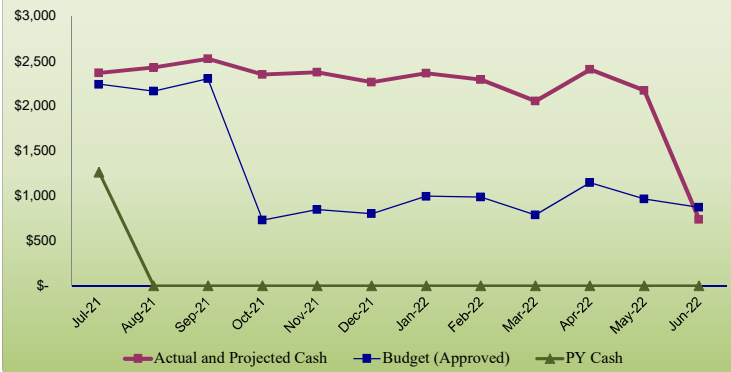
Category	Actual through Month 3	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	556	560	571	(11)	560	557
ADA %	93.0%	94.0%	94.0%	0.0%	93.4%	97.0%
Average ADA	508.49	519.47	536.74	(17.27)	522.86	531.99

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	23.6%	23.6%	0.0%	23.6%
3-Year Average %	24.0%	24.0%	0.0%	24.6%
District UPP C. Grant Cap	85.2%	85.2%	0.0%	85.2%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 10/31/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	4,680,110	4,842,929	(162,819)	4,713,433	(33,323)	1,097,145	1,222,921	(125,776)	4,592,504	4,337,599
Federal Revenue	468,535	181,564	286,971	465,523	3,012	30,642	-	30,642	319,061	161,675
State Revenue	534,989	582,343	(47,355)	539,015	(4,027)	-	-	0	174,880	115,813
Other Local Revenue	2,144,107	2,094,401	49,706	2,144,107	0	453,636	1,775,184	(1,321,548)	5,446,956	20,773,712
Grants/Fundraising	461,276	603,688	(142,412)	461,276	0	60,989	85,899	(24,910)	431,327	497,436
TOTAL REVENUE	8,289,016	8,304,924	(15,908)	8,323,354	(34,338)	1,642,412	3,084,005	(1,441,593)	10,964,728	25,886,236
<i>Total per ADA</i>	15,957	15,473	484	16,023	(66)				20,611	51,635
<i>wo Grants/Fundraising</i>	15,069	14,348	721	15,135	(66)				19,800	50,643
Certificated Salaries	1,835,953	1,904,600	68,648	1,843,636	7,683	510,566	543,324	32,758	1,583,091	1,723,966
Classified Salaries	1,531,791	1,605,427	73,637	1,589,934	58,144	428,159	415,959	(12,200)	866,061	1,040,668
Benefits	990,676	1,007,209	16,533	952,891	(37,785)	311,629	321,197	9,568	783,379	863,196
Student Supplies	464,518	264,498	(200,020)	460,525	(3,992)	153,947	129,959	(23,987)	300,279	129,265
Operating Expenses	1,589,957	1,513,767	(76,190)	1,591,662	1,705	431,088	530,301	99,213	2,285,173	1,864,958
Other	1,430,016	1,424,823	(5,193)	1,424,608	(5,408)	475,214	474,941	(273)	382,873	7,737
TOTAL EXPENSES	7,842,910	7,720,325	(122,585)	7,863,257	20,347	2,310,602	2,415,682	105,079	6,200,857	5,629,790
<i>Total per ADA</i>	15,098	14,384	(714)	15,137	(39)				11,656	11,230
NET INCOME / (LOSS)	446,106	584,599	(138,493)	460,097	(13,991)	(668,190)	668,323	(1,336,241)	4,763,871	20,256,445
OPERATING INCOME - OCEAN	23,137	156,438	(133,301)	31,720	(8,583)	(481,863)	(609,721)	127,857	222,178	(20,088)
EBITDA	1,876,122	2,009,423	(133,301)	1,884,705	(8,583)	(192,977)	1,143,264	(1,336,241)	5,146,744	20,264,182

6 Cash Balance (in \$,000's)



Year-End Cash Balance		
Projected	Budget	Variance
739,804	874,295	(134,491)

7 Balance Sheet

	6/30/2021	9/30/2021	10/31/2021	6/30/2022 FC
Assets				
Cash, Operating	312,744	2,529,335	2,353,453	739,803
Cash, Restricted	1,915,227	0	0	0
Accounts Receivable	1,165,826	41,504	5,239	740,009
Due From Others	5,064	4,308	4,308	4,308
Other Assets	17,119	4,395	4,395	22,265
Net Fixed Assets	77,335,994	77,006,551	77,149,667	77,608,963
Total Assets	80,751,973	79,586,093	79,517,062	79,115,349
Liabilities				
A/P & Payroll	300,735	128,767	82,616	7,115
Due to Others	2,284	30,000	30,000	3,589
Deferred Revenue	1,997,720	1,923,742	1,661,402	247,304
Total Debt	11,525,158	11,485,158	11,485,158	11,485,158
Total Liabilities	13,825,897	13,567,667	13,259,176	11,743,167
Equity				
Beginning Fund Bal.	62,162,205	66,926,076	66,926,076	66,926,076
Net Income/(Loss)	4,763,871	(907,651)	(668,190)	446,106
Total Equity	66,926,076	66,018,426	66,257,886	67,372,182
Total Liabilities & Equity	80,751,973	79,586,093	79,517,062	79,115,349

Available Line of Credit				
Days Cash on Hand	20	143	134	42
Cash Reserve %	5.3%	39.3%	36.7%	11.5%



OCEAN CHARTER SCHOOL Financial Analysis October 2021

Net Income

Ocean Charter School is projected to achieve a net income of \$446K and an operating net income (adjusted for building project related items) of \$23K in FY21-22 compared to \$585K and \$262K (Operating) in the board approved budget. Reasons for this negative \$139K and \$133K (Operating) variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of October 31, 2021, the school's cash balance was \$2.35M. By June 30, 2022, the school's cash balance is projected to be \$740K, which represents a 12% reserve.

As of October 31, 2021, the Accounts Receivable balance was \$5K, due to outstanding Revenue not yet received for FY20/21.

As of October 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$83K, compared to \$129K in the prior month.

As of October 31, 2021, OCS had a debt balance of \$11.49M compared to \$11.49M in the prior month composed of \$10.3M Prop 1D loan funds and \$1.225M over-allocation penalty repayments. An additional \$K will be added this fiscal year.

As of October 31, 2021, the Deferred Revenue balance was \$1.90M, which represents \$1.7M of Site Project Augmentation funds, \$159K of ELO, \$133K of IPI and \$13K of ESSER II funds received but not yet expended.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$8.29M, which is \$16K or 0.2% under budgeted revenue of \$8.30M.

8011-8098 – LCFF revenue is projected to be 163K under budget to lower enrollment and ADA. (Enrollment budgeted at 571 vs. forecasted at 560)

8100-8299 – Other Federal Income is projected to be \$287K over budget due to Nutrition program(199K) and COVID testing funds(88K) added to the forecast.

8695 – Fundraising revenue is projected to be \$142K under budget due to adjustments made to the fundraising budget.

8699 – Other Local Revenue is projected to be \$90K over budget due to summer camp revenue and prior year food expense write off.

Expenses

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



Total expenses for FY21-22 are projected to be \$7.84M, which is \$123K or 1.6% over budgeted expenditures of \$7.72M.

1170 – Substitute teacher salaries expense is projected to be \$79K higher than budget additional long term subs added to the forecast.

2000 – Classified Salaries expense is projected to be \$74K lower than budget due to less hours worked by aftercare/afterschool staff, support staff and office staff.

3401 – Health & Welfare benefits expense is projected to be \$68K higher than budget due to actual bills coming in higher and a 13% increase add as of February.

4311 – Student Material expense is projected to be \$29K over budget due to the Edgenuity software purchase also offset by ESSER II revenue.

4711 – Nutrition program expense is projected to be \$163K higher than budget due to more meals being served.

Non-Operating Net Income (from construction activities)

Non-operating net income was \$423K compared to a budgeted net income of \$428K. The \$5K variance is due to depreciation of Site expenditures.

ADA

Budgeted average ADA for FY21-22 is 536.74 based on an enrollment of 571 and a 94.0% attendance rate.

The forecast assumes an ADA of 519.47 based on an enrollment of 560 and a 94.0% attendance rate.

In Month 3, ADA was 501.00 with 556 students enrolled at the end of the month and a 91.0% ADA rate.

Average ADA for the year (through Month 3) is 508.49 (a 93.0% ADA rate for the year to date).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

ExED Financials - Income Stmt Oct 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Oct 2021)	Budget (Oct 2021)	Current Month Variance	YTD Actual (Jul 2021 - Oct 2021)	YTD Budget (Jul 2021 - Oct 2021)	YTD Variance	Total Budget (Jul 2021 - Jun 2022)	Budget Remaining
Income								
LCFF Revenues								
8011 - Local Control Funding Formula	187,321	176,333	10,988	395,455	372,259	23,196	1,976,712	1,581,257
8012 - Education Protection Account	295,986	320,125	(24,139)	295,986	320,125	(24,139)	1,291,910	995,924
8096 - In Lieu of Property Taxes	0	124,832	(124,832)	405,704	530,537	(124,833)	1,574,307	1,168,603
Total LCFF Revenues	\$483,307	\$621,290	(\$137,983)	\$1,097,145	\$1,222,921	(\$125,776)	\$4,842,929	\$3,745,784
Federal Revenues								
8291 - Title I	9,826	0	9,826	9,826	0	9,826	39,818	29,992
8292 - Title II	0	0	0	0	0	0	8,819	8,819
8295 - Title IV, SSAE	0	0	0	0	0	0	10,000	10,000
8299 - All Other Federal Revenue	2	0	2	20,816	0	20,816	122,927	102,111
Total Federal Revenues	\$9,828	\$0	\$9,828	\$30,642	\$0	\$30,642	\$181,564	\$150,922
Other State Revenues								
8550 - Mandate Block Grant	0	0	0	0	0	0	9,156	9,156
8561 - State Lottery - Non Prop 20	0	0	0	0	0	0	87,489	87,489
8562 - State Lottery - Prop 20	0	0	0	0	0	0	34,888	34,888
8599 - State Revenue - Other	0	0	0	0	0	0	450,811	450,811
Total Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$582,343	\$582,343
Local Revenues								
8634 - Food Service Sales	0	3,808	(3,808)	0	3,808	(3,808)	41,416	41,416
8660 - Interest & Dividend Income	61	0	61	256	0	256	0	(256)
8682 - Childcare & Enrichment Program Fees	21,476	36,207	(14,731)	73,371	68,391	4,980	350,000	276,629
8697 - E-Rate	0	1,702,985	(1,702,985)	0	1,702,985	(1,702,985)	1,702,985	1,702,985
8699 - All Other Local Revenue	262,339	0	262,339	378,598	0	378,598	0	(378,598)
Total Local Revenues	\$283,877	\$1,743,000	(\$1,459,123)	\$452,225	\$1,775,184	(\$1,322,959)	\$2,094,401	\$1,642,176
Grants & Fundraising								
8692 - Grants	0	0	0	0	0	0	2,400	2,400
8695 - Contributions & Events	32,794	3,566	29,228	60,989	35,900	25,090	451,288	390,299
8696 - Other Fundraising	0	12,500	(12,500)	0	50,000	(50,000)	150,000	150,000
Total Grants & Fundraising	\$32,794	\$16,066	\$16,728	\$60,989	\$85,900	(\$24,910)	\$603,688	\$542,699
Other Prior Year Adjustments								
8999 - Other Prior Year Adjustment	0	0	0	1,411	0	1,411	0	(1,411)
Total Other Prior Year Adjustments	\$0	\$0	\$0	\$1,411	\$0	\$1,411	\$0	(\$1,411)
Gross Income	\$809,806	\$2,380,357	(\$1,570,550)	\$1,642,412	\$3,084,005	(\$1,441,593)	\$8,304,924	\$6,662,512
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	129,574	142,967	(13,393)	383,681	428,901	(45,220)	1,572,637	1,188,956
1170 - Teachers' Salaries - Substitute	11,388	6,784	4,604	29,776	14,494	15,283	55,507	25,731
1175 - Teachers' Salaries - Stipend/Extra Duty	525	0	525	25,709	16,000	9,709	16,000	(9,709)
1211 - Certificated Pupil Support - Librarians	0	0	0	632	0	632	0	(632)
1213 - Certificated Pupil Support - Guidance & Counsel	0	4,889	(4,889)	0	10,444	(10,444)	40,000	40,000
1300 - Certificated Supervisors' & Administrators' Sala	17,692	18,371	(679)	70,768	73,485	(2,717)	220,456	149,688
Total Certificated Salaries	\$159,179	\$173,011	(\$13,832)	\$510,566	\$543,324	(\$32,758)	\$1,904,600	\$1,394,034
Classified Salaries								
2111 - Instructional Aide & Other Salaries	79,398	74,864	4,534	235,157	161,495	73,662	622,459	387,302

ExED Financials - Income Stmt Oct 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Oct 2021)	Budget (Oct 2021)	Current Month Variance	YTD Actual (Jul 2021 - Oct 2021)	YTD Budget (Jul 2021 - Oct 2021)	YTD Variance	Total Budget (Jul 2021 - Jun 2022)	Budget Remaining
2121 - After School Staff Salaries	3,392	26,585	(23,192)	5,699	58,482	(52,783)	223,018	217,319
2131 - Classified Teacher Salaries	21,031	25,978	(4,947)	54,718	58,774	(4,057)	266,599	211,881
2200 - Classified Support Salaries	6,713	11,286	(4,572)	10,432	31,711	(21,279)	110,433	100,001
2400 - Classified Office Staff Salaries	31,108	36,380	(5,272)	122,154	105,496	16,657	382,918	260,765
Total Classified Salaries	\$141,642	\$175,093	(\$33,450)	\$428,159	\$415,959	\$12,200	\$1,605,427	\$1,177,268
Employee Benefits								
3111 - STRS - State Teachers Retirement System	29,103	31,625	(2,522)	94,329	101,337	(7,008)	350,477	256,148
3311 - OASDI - Social Security	7,901	9,994	(2,093)	23,384	22,343	1,041	89,196	65,812
3331 - MED - Medicare	4,315	5,048	(733)	13,458	13,910	(451)	50,895	37,437
3401 - H&W - Health & Welfare	34,641	30,223	4,418	158,083	120,892	37,192	362,675	204,592
3501 - SUI - State Unemployment Insurance	1,488	1,741	(253)	4,641	4,796	(156)	17,550	12,909
3601 - Workers' Compensation Insurance	4,029	7,809	(3,780)	6,649	46,855	(40,205)	93,710	87,060
3901 - Other Retirement Benefits	2,720	4,658	(1,937)	11,084	11,065	19	42,705	31,621
Total Employee Benefits	\$84,198	\$91,097	(\$6,899)	\$311,629	\$321,197	(\$9,568)	\$1,007,209	\$695,580
Supplies								
4111 - Core Curricula Materials	0	0	0	9,101	28,100	(18,999)	28,100	18,999
4211 - Books & Other Reference Materials	1,313	0	1,313	4,553	1,415	3,138	1,415	(3,138)
4311 - Student Materials	4,788	8,989	(4,201)	72,081	35,956	36,125	107,869	35,788
4351 - Office Supplies	474	377	96	2,466	1,509	957	4,528	2,062
4371 - Custodial Supplies	884	854	29	5,150	3,417	1,733	10,251	5,101
4391 - Food (Non Nutrition Program)	635	1,187	(552)	5,246	4,747	500	14,240	8,994
4392 - Uniforms	0	140	(140)	0	559	(559)	1,676	1,676
4393 - PE & Sports Equipment	0	186	(186)	0	745	(745)	2,234	2,234
4395 - Before & After School Program Supplies	0	171	(171)	285	683	(398)	2,050	1,765
4399 - All Other Supplies	(1,273)	0	(1,273)	2,814	32,500	(29,686)	32,500	29,686
4411 - Non Capitalized Equipment	0	0	0	17,058	12,500	4,558	12,500	(4,558)
4711 - Nutrition Program Food & Supplies	0	7,828	(7,828)	35,192	7,828	27,364	47,135	11,943
Total Supplies	\$6,822	\$19,732	(\$12,911)	\$153,947	\$129,960	\$23,987	\$264,498	\$110,551
Operating Expenses								
5211 - Travel & Conferences	3,427	2,875	552	4,844	11,500	(6,656)	34,500	29,656
5311 - Dues & Memberships	29	1,401	(1,372)	3,510	5,605	(2,096)	16,816	13,306
5451 - General Insurance	15,910	11,714	4,196	92,468	70,282	22,186	140,564	48,096
5511 - Utilities	(94)	8,447	(8,541)	25,097	33,788	(8,691)	101,364	76,267
5531 - Housekeeping Services	14,830	10,208	4,622	73,025	40,833	32,192	122,500	49,475
5599 - Other Facility Operations & Utilities	0	7,500	(7,500)	829	30,000	(29,171)	90,000	89,171
5619 - Other Facility Rentals	0	256	(256)	0	1,025	(1,025)	3,075	3,075
5621 - Equipment Lease	1,990	1,975	16	6,234	7,898	(1,664)	23,694	17,460
5631 - Vendor Repairs	0	517	(517)	0	2,068	(2,068)	6,205	6,205
5812 - Field Trips & Pupil Transportation	(85)	0	(85)	(85)	0	(85)	0	85
5821 - Legal	4,565	3,333	1,231	5,332	13,333	(8,002)	40,000	34,668
5823 - Audit	0	892	(892)	5,000	3,567	1,433	10,700	5,700
5831 - Advertisement & Recruitment	90	687	(597)	1,380	2,748	(1,368)	8,244	6,864
5841 - Contracted Substitute Teachers	1,957	2,157	(201)	4,499	8,629	(4,131)	25,888	21,389
5842 - Special Education Services	7,806	1,250	6,556	9,734	5,000	4,734	15,000	5,266
5849 - Other Student Instructional Services	(290)	5,250	(5,540)	(290)	21,000	(21,290)	63,000	63,290

**ExED Financials - Income Stmt
Oct 2021**

Income Stmt for Board Financial Package

Financial Row	Actual (Oct 2021)	Budget (Oct 2021)	Current Month Variance	YTD Actual (Jul 2021 - Oct 2021)	YTD Budget (Jul 2021 - Oct 2021)	YTD Variance	Total Budget (Jul 2021 - Jun 2022)	Budget Remaining
5852 - PD Consultants & Tuition	3,038	9,833	(6,795)	23,091	39,333	(16,242)	118,000	94,909
5854 - Nursing & Medical (Non-IEP)	0	264	(264)	1,145	1,056	89	3,168	2,023
5859 - All Other Consultants & Services	1,640	12,921	(11,281)	17,006	51,683	(34,677)	155,050	138,044
5861 - Non Instructional Software	792	2,192	(1,399)	29,050	8,767	20,284	26,300	(2,750)
5865 - Fundraising Cost	(254)	2,192	(2,446)	869	8,767	(7,897)	26,300	25,431
5871 - District Oversight Fees	0	4,036	(4,036)	11,941	16,143	(4,202)	48,429	36,488
5872 - Special Education Fees (SELPA)	0	27,409	(27,409)	86,561	116,488	(29,927)	342,612	256,051
5899 - All Other Expenses	761	2,733	(1,972)	7,183	10,933	(3,750)	32,800	25,617
5911 - Office Phone	573	2,428	(1,855)	2,312	9,713	(7,401)	29,139	26,827
5913 - Mobile Phone	0	21	(21)	0	86	(86)	257	257
5921 - Internet	2,433	1,667	766	19,263	6,667	12,596	20,000	737
5923 - Website Hosting	0	700	(700)	36	2,798	(2,762)	8,395	8,359
5931 - Postage & Shipping	0	88	(88)	783	352	431	1,056	273
5999 - Other Communications	164	59	105	271	237	34	711	440
Total Operating Expenses	\$59,282	\$125,005	(\$65,723)	\$431,088	\$530,301	(\$99,213)	\$1,513,767	\$1,082,680
Capital Outlay								
6901 - Depreciation Expense	119,223	118,735	488	475,214	474,941	273	1,424,823	949,610
Total Capital Outlay	\$119,223	\$118,735	\$488	\$475,214	\$474,941	\$273	\$1,424,823	\$949,610
Total Expenses	\$570,346	\$702,674	(\$132,328)	\$2,310,602	\$2,415,681	(\$105,079)	\$7,720,325	\$5,409,723
Net Income	\$239,460	\$1,677,683	(\$1,438,223)	(\$668,190)	\$668,323	(\$1,336,514)	\$584,599	\$1,252,790

ExED Financials - Balance Sheet

End of Oct 2021

Balance Sheet for Board Financial Package

Financial Row	Amount
ASSETS	
Current Assets	
Cash	\$2,353,453
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$13,464
9123-1045 - Cash in Bank - Capital One - Savings 3459	\$11
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$140,646
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$774,041
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$1,425,142
Total Cash	\$2,353,303
Petty Cash	
9139-1045 - Petty Cash - Ocean	150
Total Petty Cash	\$150
Total Cash	\$2,353,453
Accounts Receivable	\$5,239
9291 - Due from Grantor Governments	5,239
Total Accounts Receivable	\$5,239
Due From Others	\$4,308
9351 - Due From Others - General	\$4,308
Total Due From Others	\$4,308
Prepaid Expenses	\$4,395
9332 - Prepaid Expenses	\$4,395
Total - Prepaid Expenses	\$4,395
Total Current Assets	\$2,367,395
Fixed Assets	\$77,149,667
9410 - Land	20,277,475
9420 - Improvement of Sites	57,191,309
9425 - Accumulated Depreciation - Sites	(827,187)
9430 - Buildings	3,478
9435 - Accumulated Depreciation - Buildings	(3,478)
9440 - Computers/Equipment	66,857
9445 - Accumulated Depreciation - Computers/Equipment	(58,971)
9446 - Furniture	6,061
9447 - Accumulated Depreciation - Furniture	(5,739)
9450 - Work in Progress	499,862
Total Fixed Assets	\$77,149,667
Total ASSETS	\$79,517,062
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$75,500
9501 - Accounts Payable Posting	70,298
9516 - Accrued Payable	5,202
Total Accounts Payable	\$75,500
Payroll Liabilities	\$7,115
9527 - State Tax Withholding	794
9531 - SUI - State Unemployment Insurance	1,488
9543 - Other Retirement Benefits	2,903
9545 - Salaries Payable	1,764
9551 - Employee Union Dues	167
Total Payroll Liabilities	\$7,115
Due to Others	\$1,691,402
9591 - Due to Grantor Governments	30,000
9651 - Deferred Revenue	1,661,402
Total Due to Others	\$1,691,402
Total Current Liabilities	\$1,774,018
Long Term Liabilities	\$11,485,158
9672 - Long Term Loans	11,485,158
Total Long Term Liabilities	\$11,485,158
Total Liabilities	\$13,259,176
Equity	
Beginning Fund Balance	\$66,771,369
Other	
9793 - Board Designated Unrestricted Funds	\$154,707

**ExED Financials - Balance Sheet
End of Oct 2021**

Balance Sheet for Board Financial Package

Financial Row	Amount
Total Other	\$154,707
Net Income	(\$668,190)
Total Equity	\$66,257,886
Total Liabilities & Equity	\$79,517,062

Ocean Charter Check Register Oct 2021

Check #	Vendor Name	Date	Description	Amount
STD09/13/21MJ_ACHM	MJ CONSTRUCTION DEVELOPMENT INC	10/1/2021	STOVES INSTALLATION - REQ83	233,510.00
2002785	CALIFORNIA TEACHERS ASSOCIATION	10/4/2021	09/15/21 - UNION DUES CTA	1,823.22
2002786	SEMA, INC.	10/5/2021	8241115	772.14
36302-ACHM	CHARTERSAFE	10/6/2021	10/21 - WORKERS' COMPENSATION	2,414.39
A001512	SYNCHRONY BANK/AMAZON	10/6/2021	(2) CHARGING CARTS	3,018.74
A001513	FRONTIER COMMUNICATIONS-6072	10/6/2021	09/24/21 - 10/23/21 - PHONE SERVICE	561.89
A001514	FRONTIER COMMUNICATIONS-0522	10/6/2021	09/19/21 - 10/18-21 - INTERNET ROUTER	322.83
A001515	VISION SERVICE PLAN INC	10/6/2021	RETROACTIVE ADJUSTMENTS	944.82
E001375	OFFICE DEPOT	10/6/2021	NOTEPAD	57.81
P005942	BLUE SHIELD OF CALIFORNIA	10/6/2021	10/21 - HEALTH PREMIUM	34,626.59
P005943	TACIANA BORGES	10/6/2021	COSTCO - CANDY, STRING CHEESE, GRAPES	101.98
P005944	DEBORAH FRYMAN	10/6/2021	PREP FOR, FACILITATION OF, AND DEBRIEF - 09/29 PARENT MEETING	97.50
P005945	KABAZON WATERS	10/6/2021	WATER DELIVERY	128.69
P005946	DAN MANALANG	10/6/2021	09/15/21 - MEALS	160.00
P005947	HIROMI YONEDA-MATSUE	10/6/2021	MICHEALS - THREAD, BEADS, TAPESTRY, YARN -1ST - 8TH GRADE CRAFT MATERIALS	824.49
P005948	MESSAGE MEDIA GROUP	10/6/2021	(3) AFRICAN DJEMBES	2,000.00
P005949	DEBRA K. TRIPP	10/6/2021	AMAZON - PRINTER INK	41.55
P005950	SOCALGAS	10/6/2021	08/25/21 - 09/27/21 - GAS CHARGES	226.14
P005951	WOODCRAFT #533	10/6/2021	GLOVES, SCRAPER SET AND SHARPENER	499.91
A001536	CHARTER'S CHOICE EDUCATIONAL SERVICES	10/7/2021	06/22/21 - 09/20/21 - COUNSELING SERVICES	1,927.75
A001537	FRONTIER COMMUNICATIONS-5511	10/7/2021	09/22/21 - 10/21/21 - MAIN OFFICE PHONE SERVICE	56.00
A001538	WAXIE SANITARY SUPPLY	10/7/2021	HAND SANITIZER GELS	132.22
P005984	CORI AMENDT	10/7/2021	SHORE BUSINESS CENTER - LIVE SCAN FEE	59.00
P005985	HARBOR BUILDING MAINTENANCE, INC	10/7/2021	10/21 - JANITORIAL SERVICES	14,080.00
P005986	CITY OF LOS ANGELES FALSE ALARMS	10/7/2021	09/05/21 - FALSE ALARM	267.00
A001598	SYNCHRONY BANK/AMAZON	10/12/2021	VIOLINS	1,174.21
A001599	TEACHERS ON RESERVE	10/12/2021	09/13/21 - 09/17/21 - SUBSTITUTE SERVICES	318.12
A001600	WAXIE SANITARY SUPPLY	10/12/2021	PUSH BROOM	985.05
E001459	OFFICE DEPOT	10/12/2021	PAPER	277.66
P006177	MELISSA ATKINSON	10/12/2021	AMAZON - DRY ERASE ERASERS, PUSH PIN MAGNET, GRAPH PAPER	106.43
P006178	ANGELA BAAS	10/12/2021	AMAZON- MATH BOOKS FOR STUDENTS, TARGET - CADDYS, USPS - PRIORITY MAIL	1,909.53
P006179	HIROMI YONEDA-MATSUE	10/12/2021	DAISO - WOODEN TOYS	171.08
P006180	MERRIE SCHMIDT	10/12/2021	LOWES - DAFFOILS BULBS	28.43
P006181	SEMA, INC.	10/12/2021	07/13/21-08/12/21 - COPIER LEASE	738.16
P006182	REVOLUTION FOODS, INC	10/12/2021	09/21 - FOOD SERVICE PROGRAM	33,824.10
P006183	YOUNG, MINNEY & CORR LLP	10/12/2021	08/21 - LEGAL SERVICES	2,970.72
P006184	LOS ANGELES DEPT. OF WATER AND POWER	10/12/2021	07/22/21 - 09/22/21 - ELECTRIC, WATER, FIRE	13,509.21
2002787	GRADALIS WALDORF CONSULTING & SERVICES LLC	10/14/2021	08/27/21 - TEACHER TRAINING - UNDERSTANDING WALDORF EDUCATION	16,622.00
STD10/15/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	10/15/2021	10/15/21 - PAYROLL - 403B	3,000.97
STD10/15/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	10/15/2021	10/15/21 - UNION DUES LOCAL CHAPTER	166.95
STD10/19/21DSBSM	DELUXE SMALL BUSINESS SALES, INC.	10/19/2021	10/21 - DELUXE SMALL BUSINESS SALES, INC. - SCHOOL BOOKED DEPOSIT TICKETS ORDER	106.50
A001735	SYNCHRONY BANK/AMAZON	10/20/2021	ESSENTIAL ELEMENTS FOR STRINGS	1,518.83
A001736	TEACHERS ON RESERVE	10/20/2021	10/04/21-10/08/21 - SUBSTITUTE SERVICES	981.01
A001737	FRONTIER COMMUNICATIONS-6072	10/20/2021	08/24/21-09/23/21 - PHONE SERVICE	525.88
A001738	FRONTIER COMMUNICATIONS-0373	10/20/2021	10/07/21-11/06/21 - INTERNET SERVICES	1,800.00
A001739	FRONTIER COMMUNICATIONS-0522	10/20/2021	08/19/21 - 09/18/21 - INTERNET	312.97
A001740	WELLS FARGO FINANCIAL LEASING, INC.	10/20/2021	09/26/21 - 10/25/21 - COPIER LEASE	1,291.23
P006551	MELISSA ATKINSON	10/20/2021	AMAZON - PENCILS	33.85
P006552	MARYANGEE CANO	10/20/2021	AMAZON - LOCKS	83.47
P006553	GREEN EARTH PEST CONTROL, INC	10/20/2021	10/21 - PEST CONTROL SERVICES	750.00
P006554	TOMASA MENDOZA	10/20/2021	AMAZON - PENS, TIMER, MAGNETS, MARKERS, ETC	371.97
P006555	MERCURIUS SPECIALTY SCHOOL & ART SUPPLY	10/20/2021	BOOKS, PAPER, WAX CRAYONS	2,082.83
P006556	EMILY SMITH	10/20/2021	WHOLE FOODS - BAKING INGREDIENTS	23.08
P006557	THERAPY WEST	10/20/2021	08/21 - PHYSICAL THERAPY	2,720.00
P006558	ATHENS SERVICES	10/20/2021	10/21 - WASTE SERVICES	550.24
P006559	LUNA ORGANICS LLC	10/20/2021	WAX CRAYONS	405.40
P006560	YUKO YAMADA	10/20/2021	LAKESHORE - SULPHITE	14.99
P006561	CIRCLE WAYS	10/20/2021	08/21/21 - STAFF TRAINING	3,500.00
P006562	ANI MUCKELROY	10/20/2021	UPS STORE - FINGERPRINTS	70.00
P006563	YOUNG, MINNEY & CORR LLP	10/20/2021	09/21 - LEGAL SERVICES	4,564.50
P006564	PAULINA SCHOUTEN	10/20/2021	10/12/20-04/15/21 - MENTORING FEE	1,055.25
500380	RED HOOK CAPITAL PARTNERS II LLC	10/21/2021	09/21 - DEVELOPMENT FEE AND REIMBURSEMENTS - REQ83	27,542.73
500381	STV CONSTRUCTION INC.	10/21/2021	08/21 - CONSTRUCTION MANAGEMENT SERVICES REQ83	656.58

Ocean Charter Check Register Oct 2021

Check #	Vendor Name	Date	Description	Amount
500382	TAO ROSSINI, A PROFESSIONAL CORPORATION	10/21/2021	08/21 - LEGAL SERVICES - REQ 83	630.00
STD09/28/21CCU0677M	CALIFORNIA CREDIT UNION - 0677	10/21/2021	STATEMENT ENDING 09/28/21	1,599.35
A001857	SYNCHRONY BANK/AMAZON	10/26/2021	KIDS COT	525.26
A001858	FRONTIER COMMUNICATIONS-5511	10/26/2021	09/22/21-10/21/21 - PHONE SERVICE	56.00
P006890	DHARMA TRADING CO	10/26/2021	SCARVES (30)	467.88
P006891	THERAPY WEST	10/26/2021	09/21 - PHYSICAL THERAPY	800.00
STD09/28/21CCU1650M	CALIFORNIA CREDIT UNION - 1650	10/26/2021	STATEMENT ENDING 09/28/21	887.72
2002788	KEVIN VASQUEZ CONDE	10/29/2021	LIVE SCAN	65.00
2002789	TOMOKO HIROTA	10/29/2021	SMART & FINAL - BROWN BAGS	140.82
2002790	MARYANGEE CANO	10/29/2021	LOCKSMITH - 9 KEYS - CAMPUS	171.76
				430,762.38

**ExED
ExED (Consolidated)
Ocean Credit Card Activity Report
Oct 2021**

To be used for monthly GL review.

Document Number	Obj Code	Object Title	Accounting		Line Description	Resource/Grant	ID	Debit	Credit
			Document	Period					
CALIFORNIA CREDIT UNION - 0677								0.00	0.00
STD09/28/21CCU0677								0.00	0.00
	4211	Books & Other Reference Materials	9/28/2021	10/31/2021	AUDIBLE - ONLINE MEMBERSHIP	UNRESTRICTED	GENERAL	14.95	
	4311	Student Materials	9/28/2021	10/31/2021	ADOBE - CREATIVE CLOUD - PHOTOGRAPHY CLASS	UNRESTRICTED	GENERAL	899.40	
	5311	Dues & Memberships	9/28/2021	10/31/2021	JOTFORM - YEARLY MEMBERSHIP ONLINE FORMS	UNRESTRICTED	GENERAL	29.00	
	5861	Non Instructional Software	9/28/2021	10/31/2021	WEECARE FEVER - COVID APP	UNRESTRICTED	GENERAL	675.00	
	5861	Non Instructional Software	9/28/2021	10/31/2021	MICROSOFT - MEMORY SPACE ON DIRECTORS COMPUTER	UNRESTRICTED	GENERAL	5.00	
Total - STD09/28/21CCU0677								1,623.35	0.00
Total - CALIFORNIA CREDIT UNION - 0677								1,623.35	0.00
CALIFORNIA CREDIT UNION - 1650								0.00	0.00
STD09/28/21CCU1650								0.00	0.00
	4351	Office Supplies	9/28/2021	10/31/2021	SUPERIOR PRESS - INK CARTRIDGE	UNRESTRICTED	GENERAL	27.11	
	4391	Food (Non Nutrition Program)	9/28/2021	10/31/2021	COSTCO - REFUND - UNAVAILABLE ITEMS	UNRESTRICTED	AFTERCARE		31.47
	4391	Food (Non Nutrition Program)	9/28/2021	10/31/2021	COSTCO - YOGURT, SMOOTHIES, STRING CHEESE, ETC	UNRESTRICTED	AFTERCARE	267.77	
	4391	Food (Non Nutrition Program)	9/28/2021	10/31/2021	COSTCO - YOGURT, GRAPES, PLUMS, ETC	UNRESTRICTED	AFTERCARE	258.00	
	5831	Advertisement & Recruitment	9/28/2021	10/31/2021	CRAIGSLIST - JOB POSTING	UNRESTRICTED	GENERAL	90.00	
	5861	Non Instructional Software	9/28/2021	10/31/2021	ENCYRO - MONTHLY SUBSCRIPTION - SECURE DOCUMENT SHARING	UNRESTRICTED	GENERAL	59.94	
	5861	Non Instructional Software	9/28/2021	10/31/2021	MSFT - OFFICE 365 PROPLUS FOR FACULTY	UNRESTRICTED	GENERAL	14.50	
	5861	Non Instructional Software	9/28/2021	10/31/2021	APPLE - MEMORY SPACE ON DIRECTORS COMPUTER	UNRESTRICTED	GENERAL	2.99	
	5861	Non Instructional Software	9/28/2021	10/31/2021	INTUIT - ONLINE BOOK KEEPING FOR AFTERCARE	UNRESTRICTED	AFTERCARE	50.00	
	5861	Non Instructional Software	9/28/2021	10/31/2021	ENCYRO - MONTHLY SUBSCRIPTION - SECURE DOCUMENT SHARING	UNRESTRICTED	GENERAL		14.99
	5999	Other Communications	9/28/2021	10/31/2021	MAILCHIMP - MNTHLY SERVICE - ONLINE SCHOOL COMMUNICATION	UNRESTRICTED	GENERAL	73.87	
	5999	Other Communications	9/28/2021	10/31/2021	SIMPLETEXTING - EMERGENCY TEXT SYSTEM	UNRESTRICTED	GENERAL	90.00	
Total - STD09/28/21CCU1650								934.18	46.46
Total - CALIFORNIA CREDIT UNION - 1650								934.18	46.46

OCEAN CHARTER SCHOOL

2021-22 Cash Flow Forecast

Prepared by ExED. For use by ExED and ExED clients only. © 2021 ExED

Actuals as of 10/31/2021

			# of months remaining in FY													FORECAST	Budget Variance		
			12	11	10	9	8	7	6	5	4	3	2	1	Jul-21 - Jun-22		Better / (Worse)	% Better / (Worse)	
	State Schedule:	District Schedule:	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1					
	2021-22 Budget	2021-22 Trend	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual				
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			0	11	19	21	16	13	19	15	22	15	21	8		180			
Enrollment	571	560														560	(11)	-2%	
Unduplicated Pupil Percentage	24%	24%														24%	-	0%	
ADA	536.74	519.47														519.47	(17)		
Income																			
8011-8098 - Local Control Funding Formula Sources																			
8011 Local Control Funding Formula	1,976,712	1,906,116	-	104,067	104,067	187,321	175,688	175,688	175,688	175,688	156,334	156,334	156,334	156,334	182,570	1,906,116	(70,596)	-4%	
8012 Education Protection Account	1,291,910	1,250,342	-	-	-	295,986	-	-	-	320,125	-	308,738	-	-	325,493	1,250,342	(41,568)	-3%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	1,574,307	1,523,652	93,624	187,248	124,832	-	124,832	124,832	124,832	240,827	120,413	120,413	120,413	120,413	20,972	1,523,652	(50,654)	-3%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8011-8098 - Local Control Funding Formula Sources	4,842,929	4,680,110	93,624	291,315	228,899	483,307	300,521	300,521	620,646	416,515	276,748	585,485	276,748	276,748	529,034	4,680,110	(162,819)	-3%	
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8221 Child Nutrition - Federal	-	198,996	-	-	-	-	10,582	\$22,161.73	23,638	17,689	14,372	21,005	16,583	24,322	48,643	198,996	198,996	100%	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	39,818	39,818	-	-	-	9,826	-	-	9,955	-	-	9,955	-	-	10,083	39,818	-	-	
8292 Title II	8,819	8,819	-	-	-	-	-	-	2,205	-	-	2,205	-	-	4,410	8,819	-	-	
8294 Title III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8295 Title IV, SSAFE	10,000	10,000	-	-	-	-	-	-	2,500	-	-	2,500	-	-	5,000	10,000	-	-	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	122,927	210,902	-	-	20,814	2	-	-	-	-	-	158,176	-	-	31,909	210,902	87,975	72%	
Total 8100-8299 - Other Federal Income	181,564	468,535	-	-	20,814	9,828	10,582	22,162	38,298	17,689	14,372	193,841	16,583	24,322	100,045	468,535	286,971	158%	
8300-8599 - Other State Revenue																			
8520 Child Nutrition - State	-	11,463	-	-	-	-	610	1,277	1,362	1,019	828	1,210	955	1,401	\$2,802.00	11,463	11,463	100%	
8550 Mandate Block Grant	9,156	9,156	-	-	-	-	-	9,156	-	-	-	-	-	-	-	9,156	-	-	
8561 State Lottery - Non Prop 20	87,489	84,912	-	-	-	-	-	-	21,228	-	-	21,228	-	-	42,456	84,912	(2,577)	-3%	
8562 State Lottery - Prop 20	34,888	33,860	-	-	-	-	-	-	-	-	-	-	-	-	33,860	33,860	(1,028)	-3%	
8560 Lottery Revenue	122,377	118,772	-	-	-	-	-	-	21,228	-	-	21,228	-	-	76,316	118,772	(3,605)	-3%	
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	450,811	395,598	-	-	-	-	257,139	-	-	-	-	98,900	-	-	39,560	395,598	(55,213)	-12%	
Total 8300-8599 - Other State Income	582,343	534,989	-	-	-	-	257,748	10,432	22,590	1,019	828	121,337	955	1,401	118,678	534,989	(47,355)	-8%	
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	41,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(41,416)	-100%	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	-	-	63	68	64	61	-	-	-	-	-	-	-	-	(256)	-	-	-	
8662 Net Increase (Decrease) in Fair Value of Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8682 Childcare & Enrichment Program Fees	350,000	350,000	-	1,223	50,672	21,476	31,111	25,278	36,944	29,167	42,778	29,167	40,833	41,351	-	350,000	-	-	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	2,400	2,400	-	-	-	-	-	-	-	400	-	-	-	2,000	-	2,400	-	-	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	451,288	308,876	2,384	21,943	3,868	32,794	29,359	69,554	6,418	83,470	20,665	3,232	21,639	13,551	-	308,876	(142,412)	-32%	
8696 Other Fundraising	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	-	-	

Actuals as of 10/31/2021

			# of months remaining in FY												FORECAST	Budget Variance		
	2021-22	2021-22	12	11	10	9	8	7	6	5	4	3	2	1		Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)
State Schedule:	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL												
District Schedule:			Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual			
8697 E-Rate	1,702,985	1,702,985	-	26,105	443	262,339	-	-	-	-	-	-	-	1,414,098	-	1,702,985	-	-
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	35,000	12,396	77,315	(0)	0	-	-	-	-	-	-	-	-	-	89,711	89,711	100%
8792 Transfers of Apportionments - Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8600-8799 - Other Income-Local	2,698,089	2,549,261	14,844	126,653	55,046	316,671	60,470	94,832	43,362	113,037	63,443	32,398	62,472	1,621,001	(256)	2,603,972	(94,117)	-3%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	1,411	1,303	108	-	-	-	-	-	-	-	-	-	-	-	1,411	1,411	100%
Total Prior Year Adjustments	-	1,411	1,303	108	-	-	-	-	-	-	-	-	-	-	-	1,411	1,411	100%
TOTAL INCOME	8,304,924	8,234,305	109,771	418,076	304,759	809,806	629,321	427,946	724,895	548,259	355,390	933,062	356,758	1,923,471	747,502	8,289,016	(15,908)	0%
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,572,637	1,462,017	-	125,164	128,944	129,574	133,289	133,289	133,289	133,289	133,289	133,289	133,289	133,289	-	1,449,990	122,647	8%
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teachers' Salaries - Substitute	55,507	151,774	-	5,550	12,838	11,388	13,630	12,303	12,082	13,630	13,630	13,188	14,294	12,082	-	134,614	(79,107)	-143%
1175 Teachers' Salaries - Stipend/Extra Duty	16,000	16,000	-	27,196	(2,013)	525	-	-	-	-	-	-	-	-	-	25,709	(9,709)	-61%
1211 Certificated Pupil Support - Librarians	-	-	-	-	632	-	-	-	-	-	-	-	-	-	-	632	(632)	100%
1213 Certificated Pupil Support - Guidance & Counseling	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	100%
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Certificated Supervisors' & Administrators' Salaries	220,456	231,360	17,692	17,692	17,692	17,692	19,280	19,280	19,280	19,280	19,280	19,280	19,280	19,280	-	225,008	(4,551)	-2%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	1,904,600	1,901,151	17,692	175,602	158,093	159,179	166,199	164,871	164,650	166,199	166,199	165,756	166,862	164,650	-	1,835,953	68,648	4%
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	622,459	640,930	32,862	41,284	81,613	79,398	64,636	45,578	42,402	64,636	64,636	58,284	74,165	42,402	-	691,898	(69,438)	-11%
2121 After School Staff Salaries	223,018	210,558	-	624	1,683	3,392	21,911	15,609	14,558	21,911	21,911	19,810	25,062	14,558	-	161,028	61,990	28%
2131 Classified Teacher Salaries	266,599	245,099	-	19,327	14,360	21,031	23,828	23,828	23,828	23,828	23,828	23,828	23,828	23,828	-	245,342	21,257	8%
2200 Classified Support Salaries	110,433	105,756	400	1,212	2,107	6,713	10,089	8,476	8,207	10,089	10,089	9,551	10,896	8,207	-	86,036	24,397	22%
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Classified Office Staff Salaries	382,918	310,566	25,870	30,483	34,692	31,108	29,038	26,836	26,469	29,038	29,038	28,304	30,139	26,469	-	347,487	35,431	9%
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2000 - Classified Salaries	1,605,427	1,512,908	59,132	92,930	134,455	141,642	149,502	120,327	115,465	149,502	149,502	139,777	164,090	115,465	-	1,531,791	73,637	5%
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	350,477	349,893	2,925	33,086	29,215	29,103	30,472	30,248	30,210	30,472	30,472	30,398	30,585	30,210	-	337,397	13,080	4%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	89,196	83,460	3,666	4,386	7,430	7,901	8,407	6,599	6,297	8,407	8,407	7,805	9,312	6,297	-	84,916	4,281	5%
3331 MED - Medicare	50,895	49,504	1,114	3,831	4,199	4,315	4,578	4,135	4,062	4,578	4,578	4,430	4,799	4,062	-	48,679	2,216	4%
3401 H&W - Health & Welfare	362,675	430,363	64,266	28,660	30,516	34,641	36,000	36,000	36,000	41,070	41,070	41,070	41,070	41,070	-	430,363	(67,688)	-19%
3501 SUI - State Unemployment Insurance	17,550	17,070	384	1,321	1,448	1,488	1,579	1,426	1,401	1,579	1,579	1,528	1,655	1,401	-	16,786	764	4%
3601 Workers' Compensation Insurance	93,710	49,618	12,087	(13,496)	4,029	4,029	4,029	4,029	4,029	4,029	4,029	5,300	-	-	-	32,094	61,616	66%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	42,705	40,244	2,503	2,857	3,005	2,720	3,977	3,201	3,071	3,977	3,977	3,718	4,365	3,071	-	40,441	2,264	5%
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 - Employee Benefits	1,007,209	1,020,153	86,945	60,645	79,841	84,198	89,042	85,638	85,070	94,112	94,112	94,248	91,785	45,041	-	990,676	16,533	2%
4000 - Supplies																		
4111 Core Curricula Materials	28,100	28,100	408	-	8,693	-	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	-	28,100	-	-
4211 Books & Other Reference Materials	1,415	1,415	92	1,133	2,015	1,313	92	2,015	2,015	2,015	2,015	2,015	2,015	2,015	-	4,553	(3,138)	-222%
4311 Student Materials	107,869	136,869	7,481	10,637	49,175	4,788	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	-	136,869	(29,000)	-27%
4351 Office Supplies	4,528	4,528	86	-	1,906	474	258	258	258	258	258	258	258	258	-	4,528	-	-
4371 Custodial Supplies	10,251	10,251	921	2,484	861	884	638	638	638	638	638	638	638	638	-	10,251	-	-
4391 Food (Non Nutrition Program)	14,240	14,240	1,677	2,166	767	635	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	-	14,240	-	-
4392 Uniforms	1,676	1,676	-	-	-	-	210	210	210	210	210	210	210	210	-	1,676	-	-
4393 PE & Sports Equipment	2,234	2,234	-	-	-	-	279	279	279	279	279	279	279	279	-	2,234	-	-
4395 Before & After School Program Supplies	2,050	2,050	285	-	-	-	221	221	221	221	221	221	221	221	-	2,050	-	-
4399 All Other Supplies	32,500	32,500	933	999	2,155	(1,273)	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	-	32,500	-	-

Actuals as of 10/31/2021

			# of months remaining in FY												FORECAST		Budget Variance	
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL											Better / (Worse)	% Better / (Worse)
	Budget	Trend	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22		
4390 Other Supplies	52,700	52,700	-	-	-	-	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	-	52,700	-	-
4411 Non Capitalized Equipment	12,500	12,500	229	131	16,697	-	-	-	-	-	-	-	-	-	-	17,058	(4,558)	-36%
4711 Nutrition Program Food & Supplies	47,135	104,823	-	1,208	33,984	-	34,000	17,000	17,000	17,000	17,000	17,000	17,000	39,267	210,459	(163,324)	-347%	
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	264,498	351,186	12,113	18,758	116,253	6,822	50,913	33,913	33,913	33,913	33,913	33,913	33,913	56,180	464,518	(200,020)	-76%	
5000 - Operating Services																		
5211 Travel & Conferences	34,500	34,500	230	1,187	-	3,427	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	34,500	-	-	
5311 Dues & Memberships	16,816	16,816	3,452	-	29	29	1,663	1,663	1,663	1,663	1,663	1,663	1,663	1,663	16,816	-	-	
5451 General Insurance	140,564	186,656	44,738	15,910	15,910	15,910	15,910	15,910	15,910	15,910	14,638	-	-	-	186,656	(46,092)	-33%	
5511 Utilities	101,364	101,364	361	10,604	14,225	(94)	9,533	9,533	9,533	9,533	9,533	9,533	9,533	9,533	101,364	-	-	
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5531 Housekeeping Services	122,500	122,500	28,910	14,830	14,455	14,830	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	122,500	-	-	
5599 Other Facility Operations & Utilities	90,000	90,000	76	486	267	-	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	90,000	-	-	
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5619 Other Facility Rentals	3,075	3,075	-	-	-	-	384	384	384	384	384	384	384	384	3,075	-	-	
5621 Equipment Lease	23,694	23,694	2,531	957	756	1,990	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	23,694	-	-	
5631 Vendor Repairs	6,205	6,205	-	-	-	-	776	776	776	776	776	776	776	776	6,205	-	-	
5812 Field Trips & Pupil Transportation	-	-	-	-	-	(85)	11	11	11	11	11	11	11	11	-	-	-	
5821 Legal	40,000	40,000	2,462	1,100	(2,794)	4,565	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	40,000	-	-	
5823 Audit	10,700	10,700	5,000	-	-	-	713	713	713	713	713	713	713	713	10,700	-	-	
5831 Advertisement & Recruitment	8,244	8,244	-	1,200	90	90	858	858	858	858	858	858	858	858	8,244	-	-	
5841 Contracted Substitute Teachers	25,888	25,888	-	-	2,542	1,957	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	25,888	-	-	
5842 Special Education Services	15,000	15,000	-	-	1,928	7,806	658	658	658	658	658	658	658	658	15,000	-	-	
5843 Non Public School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5844 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5849 Other Student Instructional Services	63,000	103,000	-	-	-	(290)	12,911	12,911	12,911	12,911	12,911	12,911	12,911	12,911	103,000	(40,000)	-63%	
5852 PD Consultants & Tuition	118,000	118,000	1,531	1,900	16,622	3,038	11,864	11,864	11,864	11,864	11,864	11,864	11,864	11,864	118,000	-	-	
5854 Nursing & Medical (Non-IEP)	3,168	3,168	-	-	1,145	-	253	253	253	253	253	253	253	253	3,168	-	-	
5859 All Other Consultants & Services	155,050	155,050	11,883	1,166	2,317	1,640	17,255	17,255	17,255	17,255	17,255	17,255	17,255	17,255	155,050	-	-	
5861 Non Instructional Software	26,300	26,300	27,021	(480)	1,716	792	-	-	-	-	-	-	-	-	29,050	(2,750)	-10%	
5865 Fundraising Cost	26,300	26,300	600	139	384	(254)	3,179	3,179	3,179	3,179	3,179	3,179	3,179	3,179	26,300	-	-	
5871 District Oversight Fees	48,429	46,801	2,756	5,511	3,674	-	4,358	4,358	4,358	4,358	4,358	4,358	4,358	4,358	46,801	1,628	3%	
5872 Special Education Fees (SELPA)	342,612	331,588	19,976	39,951	26,634	-	26,527	26,527	26,527	55,149	27,574	27,574	27,574	27,574	331,588	11,024	3%	
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899 All Other Expenses	32,800	32,800	2,312	1,759	2,350	761	3,202	3,202	3,202	3,202	3,202	3,202	3,202	3,202	32,800	-	-	
5911 Office Phone	29,139	29,139	466	-	1,274	573	3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	29,139	-	-	
5913 Mobile Phone	257	257	-	-	-	-	32	32	32	32	32	32	32	32	257	-	-	
5921 Internet	20,000	20,000	1,072	1,800	13,958	2,433	92	92	92	92	92	92	92	92	20,000	-	-	
5923 Website Hosting	8,395	8,395	36	-	-	-	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	8,395	-	-	
5931 Postage & Shipping	1,056	1,056	113	-	670	-	34	34	34	34	34	34	34	34	1,056	-	-	
5999 Other Communications	711	711	76	-	31	164	55	55	55	55	55	55	55	55	711	-	-	
Total 5000 - Operating Services	1,513,767	1,587,207	155,602	98,020	118,184	59,282	144,894	144,894	144,894	173,515	145,941	144,669	130,031	130,031	1,589,957	(76,190)	-5%	
6000 - Capital Outlay																		
6901 Depreciation Expense	1,424,823	1,430,525	118,658	118,663	118,670	119,223	119,350	119,350	119,350	119,350	119,350	119,350	119,350	119,350	1,430,016	(5,193)	0%	
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 6000 - Capital Outlay	1,424,823	1,430,525	118,658	118,663	118,670	119,223	119,350	119,350	119,350	119,350	119,350	119,350	119,350	119,350	1,430,016	(5,193)	0%	
7000 - Other Outgo																		
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSE	7,720,325	7,803,129	450,142	564,618	725,495	570,346	719,900	668,993	663,342	736,592	709,017	697,714	706,032	630,717	7,842,910	(122,585)	-2%	
NET INCOME	584,599	431,175	(340,372)	(146,542)	(420,737)	239,460	(90,579)	(241,047)	61,553	(188,333)	(353,627)	235,348	(349,274)	1,292,754	747,502	(138,493)	-24%	

Actuals as of 10/31/2021

			# of months remaining in FY												Accrual	FORECAST Jul-21 - Jun-22	Budget Variance	
	State Schedule:	District Schedule:	12	11	10	9	8	7	6	5	4	3	2	1			Better / (Worse)	% Better / (Worse)
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1			P-1	
	2021-22 Budget	2021-22 Trend	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22				
NET INCOME - OPERATING	156,438		(221,713)	(53,984)	(302,510)	96,344	28,771	(121,697)	180,903	(68,983)	(234,277)	354,698	(229,924)	(151,994)	747,502	23,137		
NET INCOME - Restricted	428,162		(118,658)	(92,558)	(118,227)	143,116	(119,350)	(119,350)	(119,350)	(119,350)	(119,350)	(119,350)	(119,350)	1,444,748	-	422,969		
Beginning Cash Balance	2,227,972	2,227,972	2,227,972	2,371,190	2,430,464	2,529,335	2,353,453	2,378,891	2,266,848	2,368,918	2,296,602	2,058,992	2,410,356	2,177,099	739,803	2,227,972	(0)	
Cash Flow from Operating Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	584,599	431,175	(340,372)	(146,542)	(420,737)	239,460	(90,579)	(241,047)	61,553	(188,333)	(353,627)	235,348	(349,274)	1,292,754	747,502	446,106	(138,493)	
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,165,476	1,173,574	492,150	159,053	473,119	36,265	-	12,988	-	-	-	-	-	-	-	1,173,574	8,099	
Current Year Accounts Receivable	(690,850)	(747,758)	-	-	-	-	-	-	-	-	-	-	-	-	(747,758)	(747,758)	(56,908)	
Change in Due from	-	-	-	-	756	-	-	-	-	-	-	-	-	-	-	756	756	
Change in Accounts Payable	(297,879)	(297,879)	(123,603)	11,977	(62,591)	(48,161)	-	-	(75,500)	-	-	-	-	-	-	(297,879)	(0)	
Change in Due to	(115,901)	1,305	36,667	(5,618)	(3,333)	-	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	256	1,305	117,207	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	4,260	(13,110)	18,547	(3,187)	2,009	-	-	-	-	-	-	-	-	-	4,260	4,260	
Change in Prepaid Expenditures	(17,975)	(5,146)	12,829	-	(104)	-	-	-	-	-	-	-	-	(17,870)	-	(5,146)	12,829	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	(1,702,985)	(1,750,416)	-	(73,536)	(443)	(262,339)	-	-	-	-	-	-	-	(1,414,098)	-	(1,750,416)	(47,431)	
Depreciation Expense	1,424,823	1,430,016	118,658	118,663	118,670	119,223	119,350	119,350	119,350	119,350	119,350	119,350	119,350	119,350	119,350	1,430,016	5,193	
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(1,702,985)	(1,702,985)	-	(23,270)	(3,278)	(262,339)	-	-	-	-	-	-	-	(1,414,098)	-	(1,702,985)	0	
Cash Flow from Financing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	(40,000)	(40,000)	-	-	-	-	-	-	-	-	-	-	-	-	(40,000)	(40,000)	
Ending Cash Balance	874,295	724,118	2,371,190	2,430,464	2,529,335	2,353,453	2,378,891	2,266,848	2,368,918	2,296,602	2,058,992	2,410,356	2,177,099	739,803	739,803	739,804	(134,491)	