

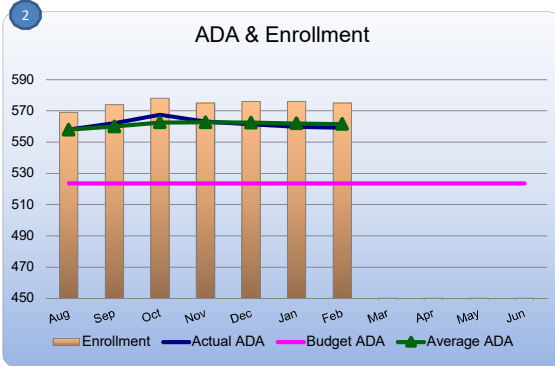
OCEAN CHARTER SCHOOL - Financial Dashboard (March 2021)

1 Key Performance Indicators

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

KEY POINTS

- Enrollment as of month 7 (through Mar 26) 575, ADA 561.57
- Operating Net Income for FY20-21 is projected to be -\$926K, (\$339K not including the over-allocation fee)
- Key variances compared to last month
 - Fundraising revenue up by \$20K
 - Non-capitalized equipment expense up by \$9K – volleyball/gym equipment added to the forecast
 - Depreciation expense down by \$163K – Site construction completion date/capitalization date moved from March to April
- Cash was \$3.1M in March with \$2.5M in the Prop 1D account, Projected year-end cash balance \$400K



3 Average Daily Attendance Analysis

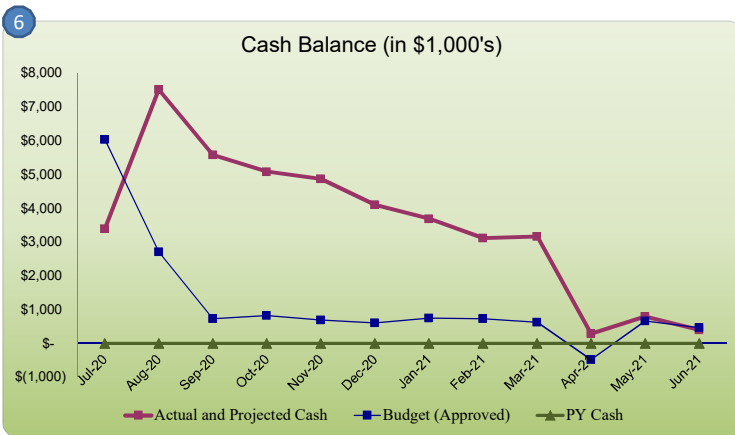
Category	Actual through Month 7	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	575	557	557	0	557	529
ADA %	97.9%	97.0%	94.0%	3.0%	95.5%	95.0%
Average ADA	561.57	531.99	523.58	8.41	531.99	501.33

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	21.5%	23.6%	2.1%	24.8%
3-Year Average %	23.9%	24.6%	0.7%	26.5%
District UPP C. Grant Cap	85.4%	85.4%	0.0%	85.4%

5 INCOME STATEMENT

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 20-21 YTD			Historical
	As of 03/31/21	FY 20-21 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 19-20
Local Control Funding Formula	4,593,756	4,156,259	437,497	4,592,436	1,319	3,141,763	2,681,030	460,733	4,337,599
Federal Revenue	319,456	90,966	228,490	319,456	0	232,593	14,544	218,049	161,675
State Revenue	151,284	116,835	34,449	151,286	(2)	73,517	27,095	46,422	115,813
Other Local Revenue	6,682,544	8,171,250	(1,488,707)	6,682,597	(54)	4,105,680	8,091,968	(3,986,288)	20,773,712
Grants/Fundraising	219,981	196,280	23,701	199,861	20,121	219,801	172,088	47,713	497,436
TOTAL REVENUE	11,967,021	12,731,590	(764,569)	11,945,636	21,384	7,773,355	10,986,725	(3,213,370)	25,886,236
	Total per ADA	22,495	(1,822)	22,455	40				51,635
	w/o Grants/Fundraising	22,081	(1,860)	22,079	2				50,643
Certificated Salaries	1,581,288	1,611,293	30,004	1,593,503	12,215	1,153,654	1,177,771	24,117	1,723,966
Classified Salaries	890,547	899,546	8,999	901,519	10,972	585,191	655,967	70,776	1,040,668
Benefits	802,779	823,158	20,379	811,433	8,653	614,824	617,214	2,390	863,196
Student Supplies	419,326	216,710	(202,616)	409,844	(9,482)	251,675	202,236	(49,439)	129,265
Operating Expenses	2,540,440	1,069,962	(1,470,478)	2,538,961	(1,479)	1,981,486	829,145	(1,152,341)	1,864,958
Other	524,952	1,821,475	1,296,523	688,059	163,106	29,580	1,332,384	1,302,804	7,737
TOTAL EXPENSES	6,759,333	6,442,144	(317,190)	6,943,318	183,985	4,616,410	4,814,717	198,308	5,629,790
	Total per ADA	12,706	(402)	13,052	(346)				11,230
NET INCOME / (LOSS)	5,207,687	6,289,446	(1,081,759)	5,002,318	205,369	3,156,945	6,172,007	(4,317,867)	20,256,445
OPERATING INCOME - OCEAN	(926,327)	7,311	(933,639)	(935,408)	9,081	(935,290)	(493,825)	(441,465)	(20,088)
OPERATING INCOME (w/out overallocation) - OCEAN	338,831	7,311	331,519	329,750	9,081	329,868	(493,825)	823,693	
NON-OPERATING INCOME - OCEAN	6,134,014	6,282,134	(148,120)	7,895,471	(1,761,457)	4,092,235	6,079,938	(1,987,703)	20,256,445



Year-End Cash Balance

Projected	Budget	Variance
399,814	463,415	(63,601)

7 Balance Sheet

	6/30/2020	2/28/2021	3/31/2021	6/30/2021 FC
Assets				
Cash, Operating	3,232,809	530,220	670,118	399,814
Cash, Restricted	1,182,990	2,586,486	2,499,524	0
Accounts Receivable	684,334	120	(0)	1,248,309
Due From Others	7,900	2,598	2,598	2,598
Other Assets	19,832	7,479	7,479	20,860
Net Fixed Assets	72,914,379	76,799,501	76,888,731	78,900,775
Total Assets	78,042,245	79,926,404	80,068,451	80,572,357
Liabilities				
A/P & Payroll	2,227,968	97,655	59,617	59,617
Due to Others	214,081	13,334	10,000	62,689
Deferred Revenue	1,182,990	2,586,486	2,499,524	0
Total Debt	12,255,000	12,180,158	12,180,158	13,080,158
Total Liabilities	15,880,039	14,877,632	14,749,300	13,202,464
Equity				
Beginning Fund Bal.	41,905,760	62,162,206	62,162,206	62,162,206
Net Income/(Loss)	20,256,445	2,886,566	3,156,945	5,207,687
Total Equity	62,162,206	65,048,772	65,319,151	67,369,893
Total Liabilities & Equity	78,042,245	79,926,404	80,068,451	80,572,357

Available Line of Credit				
Days Cash on Hand	210	31	39	23
Cash Reserve %	57.5%	8.4%	10.7%	6.4%



OCEAN CHARTER SCHOOL Financial Analysis March 2021

Net Income

Ocean Charter School is projected to achieve a total net income of \$5.21M and an operating net income (adjusted for building project related items) of -\$926K in FY20-21 compared to \$6.29M and \$7K in the board approved budget. Reasons for this negative \$1.08M total net income variance and \$934K operating net income variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of March 31, 2021, the school's operating cash balance was \$670K. By June 30, 2021, the school's cash balance is projected to be \$400K, which represents a 6% reserve.

As of March 31, 2021, the Accounts Receivable balance was \$K, down from \$K in the previous month, due to the receipt of revenue earned in FY19-20.

As of March 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$60K, compared to \$98K in the prior month.

As of March 31, 2021, OCS had a debt balance of \$12.18M compared to \$12.18M in the prior month composed of PPP loan funds and the over-allocation penalty repayments. An additional - \$900K will be added this fiscal year.

As of March 31, 2021, the Deferred Revenue balance was \$2.5M, which represents Site Project Augmentation funds, received but not yet expended.

Income Statement

Revenue

Total revenue for FY20-21 is projected to be \$11.97M, which is \$765K or 6.0% under budgeted revenue of \$12.73M.

LCFF revenue over budget by \$437K due to the removal of the negative 7.92% COLA and ADA capped at last year's P2 ADA rate. LCFF revenue this year is funded at last year's funding rate (0% COLA). EPA (Education Protection Account) revenue is over budget by \$119K due to the increase in the EPA %. This line also includes a \$271K increase in revenue due to Ocean being approved for SB820 growth funding.

All Other Federal revenue over budget by \$228K due to Learning Loss Mitigation funds (LLMF) added to the forecast. Ocean has been awarded \$196K in Corona Relief Funds(CRF) and \$28K in GEER funds.

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



Other State revenue over budget by \$37K due to LLMF – General Funds(GF) being added to the forecast.

Aftercare & Enrichment Program fee revenue under budget by \$100K due to the school closure.

Fundraising revenue over budget by \$23K due to increased AFG and Capital Campaign donations received this school year.

Augmentation revenue under budget by \$1.4M due to constructions expenses being recognized as revenue to in the prior year.

Expenses

Total expenses for FY20-21 is projected to be \$6.76M, which is \$317K or 4.9% over budgeted expenditures of \$6.44M.

Instructional Aide salaries expense over budget by \$161K due to staff hours being added/increased to assist with distance learning support (Learning Loss team). \$43K of Other classified salaries and \$150K of Aftercare salaries (previously budgeted) have been re-allocated to Instructional Aide salaries.

Classified Support salaries expense under budget \$52K due to less hours being worked by staff due to the school closure.

Office Clerical salaries expense over budget by \$76K due to the compliance coordinator switching from part-time to full-time while a part-time SPED clerk position and an Admin Assistant position were added to Ocean's staffing team. There was a \$22K increase in this line item due to salaries being adjusted to comply with state minimum salary requirements.

All Other Supplies expense over budget by \$45K due to increased PPE purchases.

Non Capitalized Equipment expense over budget by \$152K due to additional Chromebook purchases being made to facilitate distance learning and volleyball/gym equipment purchases.

Other Facility Rent expense over budget by \$49K due to the addition of a night-time custodial position.

Other Facility Rent expense over budget by \$1.2M due to the prior year over-allocation penalty being recognized this school year per the auditor's recommendation. \$75K in over-allocation fees was previously budgeted under All other expenses.

Legal expense over budget by \$89K due to due process/settlement fees carried forward from prior year.

Special Education services expense over budget by \$25K due to increased Special Ed and counseling services needed this school year.

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



Internet expense over budget by \$20K due to additional hotspots being purchased to facilitate Ocean’s distance learning program.

All other expenses under budget by \$39K due to a portion of over-allocation fees being re-classified under Other Facility Rent. This line includes \$20K in COVID testing expenses and \$16K in CTC credentialing fees for specialty teachers.

Depreciation expense under budget by \$1.1M due to the site project completion date being extended to from July to March.

Interest expense under budget by \$49K due to portion of the line of credit being repaid in September vs January and the interest rate being reduced to 4.25% from 6.25%.

Non-Operating Net Income (from construction activities)

Non-operating net income is projected to be \$5.9M compared to a budgeted net income of \$6.2M. The \$312K variance is due to the reduction in augmentation revenue resulting from more site project expenses being recognized as revenue in the prior year. Augmentation revenue is recognized as construction expenses are incurred. The decrease in depreciation expense also impacts the variance in Non-Operating Net Income.

ADA

Budgeted average ADA for FY20-21 is 523.58 based on an enrollment of 557 and a 94.0% attendance rate.

The forecast assumes an ADA of 531.99 based on an enrollment of 557 and a 97.0% attendance rate.

In Month 7, ADA was 559.21 with 575 students enrolled at the end of the month and a 97.3% ADA rate.

Average ADA for the year (through Month 7) is 561.57 (a 97.9% ADA rate for the year to date).

Actual enrollment and ADA are presented for informational purposes only. This year, Ocean will be funded based on prior year ADA 501.33.

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

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
Mar 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Mar 2021)	Budget (Mar 2021)	Current Month Variance	YTD Actual (Jul 2020 - Mar 2021)	YTD Budget (Jul 2020 - Mar 2021)	YTD Variance lget (Jul 2020 - Jun 2021)	Budget Remaining
Income							
LCFF Revenues							
8011 - Local Control Funding Formula	101,895	184,588	(82,693)	1,162,876	1,211,356	(48,480)	786,830
8012 - Education Protection Account	303,726	0	303,726	775,344	394,485	380,859	48,643
8019 - Local Control Funding Formula - Prior Y	7,623	0	7,623	7,623	0	7,623	(7,623)
8096 - In Lieu of Property Taxes	140,898	102,459	38,439	1,195,920	1,075,188	120,731	186,646
Total LCFF Revenues	\$554,142	\$287,047	\$267,095	\$3,141,763	\$2,681,030	\$460,733	\$4,156,259
Federal Revenues							
8291 - Title I	0	0	0	9,251	9,876	(625)	30,251
8292 - Title II	0	0	0	8,376	2,168	6,208	297
8295 - Title IV, SSAE	0	0	0	2,500	2,500	0	10,000
8299 - All Other Federal Revenue	0	0	0	212,466	0	212,466	(179,675)
Total Federal Revenues	\$0	\$0	\$0	\$232,593	\$14,544	\$218,049	\$90,966
Other State Revenues							
8550 - Mandate Block Grant	0	0	0	8,452	0	8,452	2
8561 - State Lottery - Non Prop 20	0	0	0	28,099	20,027	8,072	52,008
8562 - State Lottery - Prop 20	0	0	0	0	7,068	(7,068)	28,273
8599 - State Revenue - Other	0	0	0	36,966	0	36,966	(36,966)
Total Other State Revenues	\$0	\$0	\$0	\$73,517	\$27,095	\$46,422	\$43,317
Local Revenues							
8634 - Food Service Sales	0	4,073	(4,073)	0	24,212	(24,212)	44,517
8660 - Interest & Dividend Income	59	0	59	263	0	263	(263)
8682 - Childcare & Enrichment Program Fees	0	8,046	(8,046)	0	69,540	(69,540)	100,000
8689 - All Other Fees & Contracts	0	0	0	8	0	8	(8)
8697 - E-Rate	0	0	0	0	7,871,734	(7,871,734)	7,871,734
8699 - All Other Local Revenue	86,961	0	86,961	3,986,116	0	3,986,116	(3,981,116)
Total Local Revenues	\$87,020	\$12,119	\$74,901	\$3,986,387	\$7,965,486	(\$3,979,099)	\$4,034,864
Grants & Fundraising							
8692 - Grants	0	0	0	3,400	2,400	1,000	(1,000)
8694 - In Kind Donations	0	23,518	(23,518)	0	126,482	(126,482)	150,000
8695 - Contributions & Events	20,121	15,140	4,981	333,400	169,688	163,712	(139,520)
8696 - Other Fundraising	0	0	0	180	0	180	(180)
Total Grants & Fundraising	\$20,121	\$38,658	(\$18,537)	\$336,980	\$298,570	\$38,409	\$9,300
Other Prior Year Adjustments							
8999 - Other Prior Year Adjustment	(120)	0	(120)	2,115	0	2,115	(2,115)
Total Other Prior Year Adjustments	(\$120)	\$0	(\$120)	\$2,115	\$0	\$2,115	(\$2,115)
Gross Income	\$661,162	\$337,823	\$323,338	\$7,773,355	\$10,986,725	(\$3,213,370)	\$4,958,235
Expenses							
Certificated Salaries							
1110 - Teachers' Salaries	114,200	119,006	(4,807)	928,865	952,048	(23,183)	380,201
1170 - Teachers' Salaries - Substitute	8,374	6,282	2,093	43,307	42,648	658	16,203
1175 - Teachers' Salaries - Stipend/Extra Duty	4,895	0	4,895	22,255	8,000	14,255	(14,255)
1213 - Certificated Pupil Support - Guidance &	0	3,050	(3,050)	0	20,709	(20,709)	28,896
1300 - Certificated Supervisors' & Administrat	17,892	17,152	740	159,228	154,366	4,862	46,593
Total Certificated Salaries	\$145,161	\$145,489	(\$328)	\$1,153,654	\$1,177,771	(\$24,117)	\$457,639
Classified Salaries							
2111 - Instructional Aide & Other Salaries	44,405	22,470	21,935	256,169	156,494	99,675	(38,335)
2121 - After School Staff Salaries	0	15,316	(15,316)	0	108,197	(108,197)	150,407
2131 - Classified Teacher Salaries	13,162	14,040	(878)	114,217	112,320	1,897	40,223
2200 - Classified Support Salaries	0	6,544	(6,544)	564	57,112	(56,548)	77,369
2400 - Classified Office Staff Salaries	22,909	21,684	1,225	214,241	191,314	22,927	42,089
2900 - Other Classified Salaries	0	4,497	(4,497)	0	30,531	(30,531)	42,601
Total Classified Salaries	\$80,477	\$84,551	(\$4,074)	\$585,191	\$655,967	(\$70,776)	\$899,546
Employee Benefits							
3111 - STRS - State Teachers Retirement Sys	24,517	25,626	(1,109)	199,376	209,374	(9,998)	86,399

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
Mar 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Mar 2021)	Budget (Mar 2021)	Current Month Variance	YTD Actual (Jul 2020 - Mar 2021)	YTD Budget (Jul 2020 - Mar 2021)	YTD Variance lget (Jul 2020 - Jun 2021)	Budget Remaining
3311 - OASDI - Social Security	4,548	4,425	123	30,152	33,313	(3,161)	45,962
3331 - MED - Medicare	3,242	3,336	(94)	24,948	26,589	(1,642)	36,407
3401 - H&W - Health & Welfare	31,604	31,927	(323)	302,075	287,343	14,732	383,124
3501 - SUI - State Unemployment Insurance	112	115	(3)	860	917	(57)	1,255
3601 - Workers' Compensation Insurance	3,601	3,600	1	34,994	39,605	(4,610)	43,205
3901 - Other Retirement Benefits	2,547	2,249	298	21,528	17,449	4,079	23,928
3902 - Other Benefits	(2)	292	(294)	890	2,625	(1,735)	3,500
Total Employee Benefits	\$70,168	\$71,569	(\$1,402)	\$614,824	\$617,214	(\$2,390)	\$823,158
Supplies							\$208,334
4111 - Core Curricula Materials	0	0	0	8,427	28,000	(19,573)	28,000
4211 - Books & Other Reference Materials	15	0	15	335	1,380	(1,045)	1,380
4311 - Student Materials	2,497	3,923	(1,426)	62,559	35,307	27,251	47,076
4351 - Office Supplies	271	368	(97)	2,197	3,313	(1,116)	4,417
4371 - Custodial Supplies	135	1,667	(1,532)	135	15,000	(14,865)	20,000
4391 - Food (Non Nutrition Program)	0	1,181	(1,181)	0	10,625	(10,625)	14,166
4392 - Uniforms	0	136	(136)	0	1,226	(1,226)	1,635
4393 - PE & Sports Equipment	1,302	182	1,121	1,302	1,634	(332)	2,179
4395 - Before & After School Program Supplie	0	167	(167)	0	1,500	(1,500)	2,000
4399 - All Other Supplies	8,977	0	8,977	12,575	16,904	(4,329)	16,904
4411 - Non Capitalized Equipment	2,553	0	2,553	164,145	32,460	131,685	32,460
4711 - Nutrition Program Food & Supplies	0	9,233	(9,233)	0	54,887	(54,887)	46,493
Total Supplies	\$15,750	\$16,856	(\$1,106)	\$251,675	\$202,236	\$49,439	\$216,710
Operating Expenses							(\$34,964)
5211 - Travel & Conferences	0	2,875	(2,875)	1,755	25,875	(24,120)	34,500
5311 - Dues & Memberships	0	1,360	(1,360)	11,950	12,242	(292)	16,323
5451 - General Insurance	6,998	6,999	(1)	76,987	76,986	1	83,985
5511 - Utilities	0	11,333	(11,333)	0	102,000	(102,000)	136,000
5531 - Housekeeping Services	0	258	(258)	0	2,320	(2,320)	3,093
5599 - Other Facility Operations & Utilities	0	454	(454)	335	4,086	(3,751)	5,448
5619 - Other Facility Rentals	0	256	(256)	2,306	1,265,255	1,262,949	3,075
5621 - Equipment Lease	2,202	1,870	332	11,336	16,830	(5,494)	22,440
5631 - Vendor Repairs	0	490	(490)	349	4,408	(4,059)	5,877
5812 - Field Trips & Pupil Transportation	300	0	300	490	0	490	0
5821 - Legal	(4,282)	2,073	(6,355)	53,152	18,656	34,495	24,875
5823 - Audit	0	1,090	(1,090)	9,700	9,807	(107)	13,076
5831 - Advertisement & Recruitment	0	182	(182)	795	1,634	(839)	2,179
5841 - Contracted Substitute Teachers	0	2,043	(2,043)	844	18,389	(17,545)	24,518
5842 - Special Education Services	2,560	0	2,560	18,168	0	18,168	0
5849 - Other Student Instructional Services	3,083	0	3,083	17,261	0	17,261	0
5852 - PD Consultants & Tuition	0	1,917	(1,917)	18,821	17,250	1,571	23,000
5854 - Nursing & Medical (Non-IEP)	416	681	(265)	641	6,130	(5,489)	8,173
5859 - All Other Consultants & Services	10,688	10,794	(106)	99,904	97,144	2,760	129,526
5861 - Non Instructional Software	476	1,742	(1,267)	31,327	15,682	15,645	20,909
5865 - Fundraising Cost	600	432	168	7,580	3,884	3,696	5,179
5871 - District Oversight Fees	5,062	3,464	1,598	36,293	31,172	5,121	41,563
5872 - Special Education Fees (SELPA)	44,537	22,183	22,354	263,011	250,351	12,660	316,899
5899 - All Other Expenses	1,187	7,579	(6,392)	11,830	68,212	(56,382)	90,949
5911 - Office Phone	1,167	2,358	(1,191)	3,845	21,218	(17,372)	28,290
5913 - Mobile Phone	28	0	28	222	0	222	0
5921 - Internet	3,890	1,743	2,148	38,417	15,683	22,734	20,910
5923 - Website Hosting	0	679	(679)	61	6,113	(6,051)	8,150
5931 - Postage & Shipping	118	85	33	543	769	(226)	1,025
5999 - Other Communications	76	0	76	614	0	614	0
Total Operating Expenses	\$79,105	\$84,938	(\$5,833)	\$1,981,486	\$829,145	\$1,152,341	\$1,069,962
Capital Outlay							(\$911,524)

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
Mar 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Mar 2021)	Budget (Mar 2021)	Current Month Variance	YTD Actual (Jul 2020 - Mar 2021)	YTD Budget (Jul 2020 - Mar 2021)	YTD Variance lget (Jul 2020 - Jun 2021)	Budget Remaining
6901 - Depreciation Expense	122	158,126	(158,004)	1,024	1,265,221	(1,264,197)	1,738,575
Total Capital Outlay	\$122	\$158,126	(\$158,004)	\$1,024	\$1,265,221	(\$1,264,197)	\$1,738,575
Other Expenses							
7438 - Interest Expense	0	7,207	(7,207)	28,556	67,163	(38,607)	53,320
Total Other Expenses	\$0	\$7,207	(\$7,207)	\$28,556	\$67,163	(\$38,607)	\$53,320
Total Expenses	\$390,783	\$568,737	(\$177,954)	\$4,616,410	\$4,814,717	(\$198,308)	\$1,825,734
Net Income	\$270,379	(\$230,913)	\$501,292	\$3,156,945	\$6,172,007	(\$3,015,062)	\$3,132,501

ExED
ExED (Consolidated)
ExED Financials - Balance Sheet
End of Mar 2021

Balance Sheet for Board Financial Package

Financial Row	Amount
ASSETS	
Current Assets	
Cash	\$3,169,640
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$37,284
9123-1045 - Cash in Bank - Capital One - Savings 3459	\$11
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$118,521
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$498,535
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$2,515,139
Total Cash	\$3,169,490
Petty Cash	
9139-1045 - Petty Cash - Ocean	150
Total Petty Cash	\$150
Total Cash	\$3,169,640
Due From Others	
9351 - Due From Others - General	\$2,598
Total Due From Others	\$2,598
Prepaid Expenses	
9332 - Prepaid Expenses	\$7,479
Total - Prepaid Expenses	\$7,479
Total Current Assets	\$3,179,717
Fixed Assets	
9410 - Land	20,277,475
9430 - Buildings	3,478
9435 - Accumulated Depreciation - Buildings	(3,478)
9440 - Computers/Equipment	62,841
9445 - Accumulated Depreciation - Computers/Equipment	(57,846)
9446 - Furniture	6,061
9447 - Accumulated Depreciation - Furniture	(5,544)
9450 - Work in Progress	56,605,745
Total Fixed Assets	\$76,888,732
Total ASSETS	\$80,068,449
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
9501 - Accounts Payable Posting	22,107
9516 - Accrued Payable	35,309
Total Accounts Payable	\$57,416
Payroll Liabilities	
9527 - State Tax Withholding	794
9531 - SUJ - State Unemployment Insurance	322
9545 - Salaries Payable	1,085
Total Payroll Liabilities	\$2,201
Due to Others	
9591 - Due to Grantor Governments	10,000
9651 - Deferred Revenue	2,499,524
Total Due to Others	\$2,509,524
Total Current Liabilities	\$2,569,141
Long Term Liabilities	
9672 - Long Term Loans	12,180,158
Total Long Term Liabilities	\$12,180,158

ExED
ExED (Consolidated)
ExED Financials - Balance Sheet
End of Mar 2021

Balance Sheet for Board Financial Package

Financial Row	Amount
Total Liabilities	\$14,749,299
Equity	
Beginning Fund Balance	\$62,136,115
Other	
9797 - Restricted Net Position	\$26,091
Total Other	\$26,091
Net Income	\$3,156,945
Total Equity	\$65,319,150
Total Liabilities & Equity	\$80,068,449

ExED
ExED (Consolidated)
ExED Financials - Cash Flow Statement
Mar 2021

Cash Flow Stmt for Board Financial Package

Financial Row	Amount (Mar 2021)	Amount (Jul 2020 - Mar 2021)
Cash at Beginning of Period	\$3,116,703	\$4,415,798
Operating Activities		
Net Income	\$270,379	\$3,156,945
Adjustments to Net Income		
Change in Accounts Receivable	\$121	\$684,334
Change in Due From	\$0	\$5,302
9500 - Accounts Payable		
9580 - Due to Others		
Total - Change in Due to	(\$3,333)	(\$204,081)
9545 - Salaries Payable	\$208	\$1,085
Change In Prepaid Expense	\$0	\$12,353
Depreciation Expense	\$122	(\$134,432)
9401 - Net Fixed Assets		
9435 - Accumulated Depreciation - Buildings	\$0	(\$128,453)
9445 - Accumulated Depreciation - Computers/Equip	\$94	(\$5,314)
Total Adjustments to Net Income	(\$128,090)	(\$488,340)
Total Operating Activities	\$142,289	\$2,668,605
Investing Activities		
9450 - Work in Progress	(\$86,961)	(\$3,976,259)
Total - 9401 - Net Fixed Assets	(\$89,352)	(\$3,839,920)
Total - Capital Expenditures	(\$89,352)	(\$3,839,920)
Total Investing Activities	(\$89,352)	(\$3,839,920)
Financing Activities		
Change in Loan Balances	\$0	(\$74,842)
9640 - Current Debt & Receivable Sales		
9641 - Current Debt		
9642 - Line of Credit	\$0	(\$1,300,000)
Total - 9641 - Current Debt	\$0	(\$1,300,000)
Total - 9640 - Current Debt & Receivable Sales	\$0	(\$1,300,000)
9660 - Long Term Liabilities		
9669 - Other General Long-Term Debt		
9672 - Long Term Loans	\$0	\$1,225,158
Total - 9669 - Other General Long-Term Debt	\$0	\$1,225,158
Total - 9660 - Long Term Liabilities	\$0	\$1,225,158
Total Long Term Liabilities	\$0	(\$74,842)
Total Financing Activities	\$0	(\$74,842)
Net Change in Cash for Period	\$52,937	(\$1,246,158)
Cash at End of Period	\$3,169,640	\$3,169,640

**Ocean Charter
Check Register
2/1/21 - 2/28/21**

Check #	Vendor Name	Date	Description	Amount
500338	FRONTIER COMMUNICATIONS-0373	3/2/2021	01/07/21-02/06/21 - INTERNET SERVICES - PANAMA	876.91
2002668	WELLS FARGO FINANCIAL LEASING, INC.	3/2/2021	01/26/21 - 02/25/21 - COPY MACHINE LEASE 450-7457128-010	2,543.56
2002669	FRONTIER COMMUNICATIONS-0522	3/2/2021	01/19/21 - 02/18/21 - ROUTER SERVICE - PANAMA	986.93
2002670	FRONTIER COMMUNICATIONS-5511	3/2/2021	01/22/21-02/21/21 - PHONE SERVICE	25.50
2002671	DEBRA K. TRIPP	3/2/2021	AMZN: PWR ADAPTER, (2)LAPTOP SLEEVE, PENCILS	130.02
2002672	FRONTIER COMMUNICATIONS-6072	3/2/2021	01/24/21-02/23/21 - PHONE SERVICE	652.17
2002673	BLUE SHIELD OF CALIFORNIA	3/2/2021	03/21 - HEALTH BENEFITS	32,010.48
34173-ACHM	CHARTERSAFE	3/2/2021	03/21 - WORKERS' COMPENSATION	10,599.00
HC#1051M	PROFESSIONAL MOVING COMPANY	3/3/2021	12/20 - MOVING SERVICES - DEL REY TO PANAMA	3,290.00
HC#1052M	PROFESSIONAL MOVING COMPANY	3/3/2021	01/21 - TRASH REMOVAL SERVICES - PANAMA	1,577.00
STD02/26/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	3/3/2021		3,069.13
STD02/26/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	3/3/2021	02/26/21 - UNION DUES LOCAL CHAPTER	159.00
2002674	FRONTIER COMMUNICATIONS-2012	3/9/2021	01/22/21 - 02/21/21 - BUSINESS LINE FOR FAX - PANAMA	73.87
2002675	TOMASA MENDOZA	3/9/2021	REIM: AMZN - INDEX CARDS, WATERCOLOR PAD, MODELING CLAY	151.51
2002676	CALIFORNIA TEACHERS ASSOCIATION	3/9/2021	02/26/21 - UNION DUES CTA	851.80
2002677	EXCELLENT EDUCATION DEVELOPMENT INC.	3/9/2021	02/21 - MANAGEMENT CONTRACT FEE	9,302.70
2002678	BLICK ART MATERIALS	3/9/2021	(904) PAINT - GRADES 1-8	4,086.38
2002679	ANGELA BAAS	3/9/2021	REIM: AMAZON - LAPTOP COVER, RACK CLIPS, (6)THERMOMETER	80.29
2002680	CHARTER'S CHOICE EDUCATIONAL SERVICES	3/9/2021	02/21 - SPED PSYCH SERVICES	4,447.50
2002681	CESAR A RODRIGUEZ	3/9/2021	02/22-02/24/21 - ORGANIZING FOR TIER 1	405.00
2002682	ABEL RODRIGUEZ	3/9/2021	2/22 - 2/24/21 ORGANIZING FOR TIER 1	472.50
2002683	HERSON CLIMACO	3/9/2021	02/22-02/24/21 - ORGANIZING FOR TIER 1	397.50
1053HCM	ARMAND FERRECCIO	3/11/2021	03/11/21 - PAYROLL CHECK - A.FERRECCIO	1,678.68
STD03/15/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	3/15/2021	03/15/21 - PAYROLL - 403B	3,251.13
STD03/15/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	3/15/2021		151.05
500339	KOURY ENGINNERING & TESTING, INC.	3/16/2021	01/21 - ENGINEERING/TESTING - PANAMA SITE. REQ 78	1,502.70
500340	LOS ANGELES DEPT. OF WATER AND POWER	3/16/2021	9/21/20-1/27/21 - FIRE SERVICE CHARGES AT PANAMA SITE. REQ78	314.95
500341	CANNON DESIGN	3/16/2021	01/21 - ARCHITECTURAL SERVICES - PANAMA CONSTRUCTION PROJECT . REQ78	22,742.86
500342	RED HOOK CAPITAL PARTNERS II LLC	3/16/2021	02/21 - DEVELOPMENT FEE AND REIMBURSEMENTS - PANAMA SITE PROJECT.	21,989.49
500343	JAMES BUSH	3/16/2021	01/21 -PROJECT MANAGEMENT SERVICES - PANAMA SITE REQ78	8,000.00
500344	SOCALGAS	3/16/2021	01/27/21-02/26/21 - GAS UTILITY CHARGES REQ 78	1,908.15
500345	STV CONSTRUCTION INC.	3/16/2021	02/21 - CONSTRUCTION SERVICES - PANAMA SITE - REQ78	24,540.00
2002684	ZOOM VIDEO COMMUNICATIONS, INC	3/16/2021	10/15/20-11/14/20 - ZOOM 1000 PARTICIPANTS	188.10
2002685	YOUNG, MINNEY & CORR LLP	3/16/2021	01/21 - LEGAL SERVICES	39.65
2002686	VISION SERVICE PLAN INC	3/16/2021	03/21 - VISION HEALTH PLAN - 12 241860	804.76
2002687	WAXIE SANITARY SUPPLY	3/16/2021	LYSOL SANITIZING WIPES CITRUS CITRUS SCENT -6X80 CT	105.68
2002688	PRN NURSING CONSULTANTS	3/16/2021	2/17/21 - EPIPEN TRAINING FOR 2 CAMPUSES -ZOOM	416.00
2002689	THERAPY WEST	3/16/2021	02/21 - STUDENT PT - STUDENT AC	1,280.00
2002690	NANCY O'ROURKE	3/16/2021	REIM: POSTAGE FOR ACA FORM FILING, STAMPS FOR EMPLOYEE W2 MAILING.	118.49
2002691	SYNCHRONY BANK/AMAZON	3/16/2021	HP INK CARTRIDGE	135.04
500346	COUNTY OF LOS ANGELES DEPARTMENT OF PUI	3/23/2021	11/20- PERMIT CONSTRUCTION INSPECTIONS - PANAMA SITE. REQ79	1,095.91
2002692	DIEM-MI TRAN BURTON	3/23/2021	REIM: ETSY - SUPPLIES FOR HANDWORK GRADES 4-8.	135.00
2002693	FRONTIER COMMUNICATIONS-0373	3/23/2021	02/07/21-03/06/21 - INTERNET SERVICES - PANAMA	3,600.00
2002694	SEMA, INC.	3/23/2021	12/13/20-01/12/21 - SHARP COPIER LEASE	563.93
2002695	FRONTIER COMMUNICATIONS-0522	3/23/2021	02/19/21-03/18/21 - ROUTER SERVICE - PANAMA	290.49
2002696	FRONTIER COMMUNICATIONS-5511	3/23/2021	02/22/21-03/21/21 - PHONE SERVICE - PANAMA	46.14
2002697	FRONTIER COMMUNICATIONS-6072	3/23/2021	02/24/21-03/23/21 - PHONE SERVICE - PANAMA	553.92
2002698	WELLS FARGO FINANCIAL LEASING, INC.	3/23/2021	03/26/21-04/25/21 - COPY MACHINE LEASE 450-7457128-010	1,281.67
2002699	ELISABETH R RENDEIRO	3/23/2021	03/02-03/03/21 - PARENT AND STUDENT HEALTH EDUCATION WORKSHOPS -7TH GR	210.00
2002700	YOUNG, MINNEY & CORR LLP	3/23/2021	02/21 - LEGAL SERVICES	6,038.42
2002701	HERSON CLIMACO	3/23/2021	03/01 - 03/05/21 - LABOR WORK	1,317.50
2002702	CESAR A RODRIGUEZ	3/23/2021	03/01-03/05/21 - LABOR WORK	1,235.00

**Ocean Charter
Check Register
2/1/21 - 2/28/21**

Check #	Vendor Name	Date	Description	Amount
2002703	ABEL RODRIGUEZ	3/23/2021	03/01 - 03/05/21 - LABOR WORK	1,320.00
2002704	ANGELA BAAS	3/23/2021	REIM: TARGET - STORAGE BINS	136.27
2002705	ALASSANE KONTE	3/23/2021	LIVE SCAN	82.00
2002706	MARYANGEE CANO	3/23/2021	LIVE SCAN	1,039.46
2002707	ELLEN BARNETT	3/23/2021	FY19/20 - STUDENT SUPPLIES	182.70
STD02/28/21CCU0677ACHM	CALIFORNIA CREDIT UNION - 0677	3/26/2021	Statement Ending 02/28/21 -0677	109.95
STD02/28/21CCU3712ACHM	CALIFORNIA CREDIT UNION - 3712	3/26/2021	Statement Ending 02/28/21- 3712	7,646.48
2002708	THERAPY WEST	3/30/2021	01/21 - SPED SERVICES PT	1,280.00
2002709	STEPHANIE BECKER	3/30/2021	REIM: URBAN HOMESTEAD INSTITUTE - 6 PART VIRTUAL FIELD TRIP	300.00
2002710	BLUE SHIELD OF CALIFORNIA	3/30/2021	04/21 - HEALTH BENEFITS	33,029.24
2002711	SOS SURVIVAL PRODUCTS, INC	3/30/2021	(88) EMERGENCY SUPPLIES: FOOD,AND WATER	7,545.00
2002712	FRONTIER COMMUNICATIONS-6072	3/30/2021	03/24/21-04/23/21 - PHONE SERVICE - PANAMA	520.45
2002713	FRONTIER COMMUNICATIONS-5511	3/30/2021	03/22/21-04/21/21 - PHONE SERVICE - PANAMA	46.14
2002714	SYNCHRONY BANK/AMAZON	3/30/2021	PORT-A-POTTY AND EMERGENCY TOILET CHEMICALS, 4 PACK	471.58
				235,432.73

**Ocean Charter
Credit Card Activity
2/1/21 - 2/28/21**

Account	Amount (Debit)	Amount (Credit)	Posting	Memo	Name	ID
9501 Accounts Payable : Accounts Payable Posting	\$0.00	\$7,646.48	Yes	BLICK ART MATERIAL - PAINT	CALI001-1045 CALIFORNIA CREDIT UNION - 3712	
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$40.00	\$0.00	Yes	INTUIT QB - ONLINE BOOK KEEPING FOR AFTERCARE		AFTERCARE
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$14.50	\$0.00	Yes	MSFT - OFFICE 365 PROPLUS FOR FACULTY		GENERAL
5913 Operating Expenses & Services : Communications : Mobile Phone	\$27.73	\$0.00	Yes	VESTA *AT&T - MOBILE PHONE AFTERCARE		AFTERCARE
5999 Operating Expenses & Services : Communications : Other Communications	\$45.00	\$0.00	Yes	SIMPLETEXTING - EMERGENCY TEXT SYSTEM		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$2.99	\$0.00	Yes	APPLE - MEMORY SPACE ON DIRECTORS COMPUTER		GENERAL
5999 Operating Expenses & Services : Communications : Other Communications	\$30.99	\$0.00	Yes	MAILCHIMP - MNTHLY SERVICE - ONLINE SCHOOL COMMUNICATION		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$15.00	\$0.00	Yes	DIGISIGNER - MNTHLY SUBSCRIPTION - DIGITAL SIGNATURE		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$30.00	\$0.00	Yes	DIGISIGNER - (2) MNTHLY SUBSCRIPTION - DIGITAL SIGNATURE		GENERAL
4311 Books & Supplies : Materials & Supplies : Student Materials	\$1,866.93	\$0.00	Yes	BLICK ART MATERIAL - PAINT		GENERAL
4371 Books & Supplies : Materials & Supplies : Custodial Supplies	\$29.06	\$0.00	Yes	COSTCO - BROOMS		GENERAL
4411 Books & Supplies : Non Capitalized Equipment	\$137.91	\$0.00	Yes	AMAZON - MINI REFRIGERATOR		GENERAL
4411 Books & Supplies : Non Capitalized Equipment	\$2,414.95	\$0.00	Yes	WAYFAIR - (8) WOODEN INBOXES - EMPLOYEES, (8)MAGAZINE HOLDER		GENERAL
5865 Operating Expenses & Services : Consulting & Operating Expenditures : Fundraising Cost	\$600.00	\$0.00	Yes	FRONTSTREAM - SILENT AUCTION PLATFORM		GENERAL
9440 Net Fixed Assets : Computers/Equipment	\$2,391.42	\$0.00	Yes	BEST BUY - (2) STOVES - KINDER		GENERAL

Account	Amount (Debit)	Amount (Credit)	Posting	Memo	Name	ID
9501 Accounts Payable : Accounts Payable Posting	\$0.00	\$109.95	Yes	AUDIBLE - ONLINE MEMBERSHIP	CALI004-1045 CALIFORNIA CREDIT UNION - 0677	
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$5.00	\$0.00	Yes	MSFT - MEMORY SPACE ON DIRECTORS COMPUTER		GENERAL
4211 Books & Supplies : Books & Other Reference Materials	\$14.95	\$0.00	Yes	AUDIBLE - ONLINE MEMBERSHIP		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$19.00	\$0.00	Yes	WEECARE FEVER - COVID APP		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$64.00	\$0.00	Yes	02/27-03/28/21 - WEECARE FEVER - COVID APP - (64) SUBSCRIPTI		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$7.00	\$0.00	Yes	01/28 - 02/26/21- WEECARE FEVER - COVID APP - (7) SUBSCRIPTI		GENERAL

Actuals as of 3/31/2021

			# of months remaining in FY													FORECAST	Budget Variance					
	2020-21	2020-21															Jul-20 - Jun-21	Better / (Worse)	% Better / (Worse)			
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL					ACTUAL	ACTUAL	ACTUAL
			12	11	10	9	8	7	6	5	4	3	2	1								
State 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								
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								
			Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Accrual							
State Apportionment Schedule, FY 20-21 Version, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	9%	4%	4%	4%	80%							
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	174		0	1	20	22	15	14	19	18	22	17	20	12	180							
Enrollment	557	557													557	-	0%					
Unduplicated Pupil Percentage	22%	24%													24%	0	10%					
ADA	523.58	531.99													531.99	8						
Income																						
8011-8098 - Local Control Funding Formula Sources																						
8011 Local Control Funding Formula	1,949,706	2,044,243	-	96,453	96,453	173,615	173,615	173,615	173,615	173,615	101,895	49,896	48,044	47,420	736,007	2,044,243	94,537	5%				
8012 Education Protection Account	823,987	1,034,398	-	-	-	235,809	-	-	235,809	-	303,726	(44,258)	-	-	303,312	1,034,398	210,411	26%				
8019 Local Control Funding Formula - Prior Year	-	62,246	-	-	-	-	-	-	-	-	7,623	3,087	2,972	2,934	45,631	62,246	62,246	100%				
8096 In Lieu of Property Taxes	1,382,565	1,513,795	87,918	175,837	117,225	117,225	-	234,449	117,225	205,143	140,898	96,112	96,112	96,112	29,541	1,513,795	131,230	9%				
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60,927)	(60,927)	(60,927)	100%				
Total 8011-8098 - Local Control Funding Formula Sources	4,156,259	4,654,683	87,918	272,290	213,678	526,649	173,615	408,064	526,649	378,758	554,142	104,837	147,128	146,466	1,053,563	4,593,756	437,497	11%				
8100-8299 - Federal Revenue																						
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8221 Child Nutrition - Federal	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8291 Title I	39,502	39,818	-	-	-	-	-	-	9,251	-	-	9,955	-	-	20,613	39,818	316	1%				
8292 Title II	8,673	8,819	-	-	-	-	-	-	8,376	-	-	2,205	-	-	(1,762)	8,819	146	2%				
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	32,791	260,819	-	-	204,485	-	-	-	7,981	-	-	-	-	-	48,353	260,819	228,028	695%				
Total 8100-8299 - Other Federal Income	90,966	319,625	-	-	204,485	-	-	-	28,108	-	-	14,659	-	-	72,204	319,456	228,490	251%				
8300-8599 - Other State Revenue																						
8520 Child Nutrition - State	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8550 Mandate Block Grant	8,454	8,454	-	-	-	-	-	8,452	-	-	-	-	-	-	-	8,452	(2)	0%				
8561 State Lottery - Non Prop 20	80,108	79,799	-	-	-	-	-	-	28,099	-	-	19,950	-	-	31,750	79,799	(309)	0%				
8562 State Lottery - Prop 20	-	26,068	-	-	-	-	-	-	-	-	-	6,517	-	-	19,551	26,068	(2,206)	-8%				
8560 Lottery Revenue	108,381	105,866	-	-	-	-	-	-	-	-	-	26,467	-	-	51,300	105,866	(2,515)	-2%				
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	-	36,966	-	-	36,966	-	-	-	-	-	-	-	-	-	-	36,966	36,966	100%				
Total 8300-8599 - Other State Income	116,835	151,297	-	-	36,966	-	-	8,452	28,099	-	-	26,467	-	-	51,300	151,284	34,449	29%				
8600-8799 - Other Local Revenue																						
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8634 Food Service Sales	44,517	46,741	-	-	-	-	-	-	-	-	-	5,084	3,929	35,504	-	44,517	-	-				
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8660 Interest & Dividend Income	-	-	8	9	11	14	23	41	48	50	59	-	-	-	-	263	263	100%				
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8682 Childcare & Enrichment Program Fees	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,000)	-100%				
8689 All Other Fees & Contracts	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	8	100%				
8692 Grants	2,400	2,400	-	-	-	-	-	-	-	-	3,400	-	-	-	-	3,400	1,000	42%				
8694 In Kind Donations	150,000	150,000	-	-	17,000	140	20,000	59,500	798	19,560	-	12,500	12,500	8,002	-	150,000	-	-				
8695 Contributions & Events	193,880	193,880	2,124	2,751	14,569	2,145	27,093	64,186	7,135	76,279	20,121	9,910	8,638	(18,548)	-	216,401	22,521	12%				
8696 Other Fundraising	-	-	-	-	180	-	-	-	-	-	-	-	-	-	-	180	180	100%				

			# of months remaining in FY																FORECAST	Budget Variance				
	2020-21	2020-21	12	11	10	9	8	7	6	5	4	3	2	1	Apr-21	May-21	Jun-21	Accrual		Jul-20 - Jun-21	Better / (Worse)	% Better / (Worse)		
	Budget	Trend	ACTUAL Jul-20	ACTUAL Aug-20	ACTUAL Sep-20	ACTUAL Oct-20	ACTUAL Nov-20	ACTUAL Dec-20	ACTUAL Jan-21	ACTUAL Feb-21	ACTUAL Mar-21													
State 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										
District Schedule:			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1										
8697 E-Rate	7,871,734	7,871,734	22,759	367,318	1,024,799	867,339	842,967	70,787	-	693,330	86,961				2,499,525				6,475,785	(1,395,949)	-18%			
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-				-				-	-	-			
8699 All Other Local Revenue	5,000	5,000	4,524	(0)	87	5,246	-	-	-	(0)	-				-				9,856	4,856	97%			
8792 Transfers of Apportionments - Special Education	-	-	-	-	-	-	-	-	-	-	-				-				-	-	-			
Total 8600-8799 - Other Income-Local	8,367,530	8,269,755	29,414	370,078	1,056,654	874,884	890,083	194,514	7,981	792,618	107,140				2,527,019	25,067	24,957	-	6,900,409	(1,467,121)	-18%			
Prior Year Adjustments																								
8999 Other Prior Year Adjustment	-	2,115	27	-	-	1,237	454	-	518	-	(120)				-				2,115	2,115	100%			
Total Prior Year Adjustments	-	2,115	27	-	-	1,237	454	-	518	-	(120)				-	-	-	-	2,115	2,115	100%			
TOTAL INCOME	12,731,590	13,397,475	117,359	642,368	1,511,783	1,402,769	1,064,152	611,030	591,355	1,171,376	661,162				2,672,982	172,195	171,423	1,177,067	11,967,021	(764,569)	-6%			
Expense																								
1000 - Certificated Salaries																								
1110 Teachers' Salaries	1,309,066	1,324,741	-	118,017	114,964	112,671	114,200	114,200	120,307	120,307	114,200				120,431	120,431	120,431	-	1,290,158	18,908	1%			
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
1170 Teachers' Salaries - Substitute	59,509	45,365	-	-	11,564	5,598	4,453	5,689	3,796	3,832	8,374				3,507	4,538	2,475	-	53,827	5,683	10%			
1175 Teachers' Salaries - Stipend/Extra Duty	8,000	25,000	5,925	379	2,706	1,838	770	1,775	2,025	1,941	4,895				-	-	2,745	-	25,000	(17,000)	-213%			
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
1213 Certificated Pupil Support - Guidance & Counseling	28,896	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	28,896	100%			
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
1300 Certificated Supervisors' & Administrators' Salaries	205,821	212,304	17,692	17,692	17,692	17,692	17,692	17,692	17,692	17,692	17,692				17,692	17,692	17,692	-	212,304	(6,483)	-3%			
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
Total 1000 - Certificated Salaries	1,611,293	1,607,410	23,617	136,088	146,926	137,799	137,114	139,356	143,820	143,773	145,161				141,630	142,661	143,344	-	1,581,288	30,004	2%			
2000 - Classified Salaries																								
2111 Instructional Aide & Other Salaries	217,834	511,510	-	4,186	29,829	31,002	29,833	25,061	54,229	37,625	44,405				40,765	49,174	32,661	-	378,769	(160,935)	-74%			
2121 After School Staff Salaries	150,407	-	-	1,905	6,936	6,725	6,563	6,800	(28,928)	-	-				-	-	-	-	0	150,407	100%			
2131 Classified Teacher Salaries	154,440	152,080	-	7,696	16,547	16,162	16,162	16,162	14,162	13,162	13,162				13,208	13,208	13,208	-	153,841	599	0%			
2200 Classified Support Salaries	77,933	95,388	-	-	-	-	-	564	-	-	-				8,010	7,646	9,830	-	26,049	51,884	67%			
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
2400 Classified Office Staff Salaries	256,330	331,888	23,647	23,234	25,048	28,805	22,890	22,482	22,587	22,639	22,909				26,978	26,774	63,895	-	331,888	(75,557)	-29%			
2900 Other Classified Salaries	42,601	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	42,601	100%			
Total 2000 - Classified Salaries	899,546	1,090,865	23,647	37,020	78,360	82,694	75,448	71,070	62,049	74,427	80,477				88,961	96,802	119,593	-	890,547	8,999	1%			
3000 - Employee Benefits																								
3111 STRS - State Teachers Retirement System	285,776	288,252	3,814	23,160	25,046	24,549	23,982	24,601	25,441	24,266	24,517				25,261	25,428	25,538	-	275,603	10,173	4%			
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
3311 OASDI - Social Security	45,962	56,633	1,430	1,786	4,255	4,209	3,675	3,579	2,951	3,720	4,548				4,599	5,085	6,498	-	46,334	(371)	-1%			
3331 MED - Medicare	36,407	39,125	673	2,498	3,228	3,159	3,046	3,012	2,955	3,134	3,242				3,344	3,472	3,813	-	35,576	831	2%			
3401 H&W - Health & Welfare	383,124	373,124	63,256	32,377	29,685	28,378	(4,057)	30,147	29,792	60,892	31,604				35,000	35,000	35,000	-	372,075	11,049	3%			
3501 SUI - State Unemployment Insurance	1,255	1,349	-	-	-	221	214	104	102	108	112				115	120	131	-	1,227	29	2%			
3601 Workers' Compensation Insurance	43,205	43,205	10,801	3,600	3,600	3,600	(1,010)	3,600	3,601	3,601	3,601				3,601	3,601	3,601	-	38,595	4,610	11%			
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	-			
3901 Other Retirement Benefits	23,928	29,018	2,038	2,145	2,164	2,528	2,467	2,547	2,547	2,547	2,547				2,366	2,575	3,181	-	29,651	(5,722)	-24%			
3902 Other Benefits	3,500	3,719	-	35	-	-	858	-	-	-	(2)				-	-	2,828	-	3,719	(219)	-6%			
Total 3000 - Employee Benefits	823,158	834,424	82,012	65,601	67,979	66,644	29,174	67,589	67,388	98,268	70,168				74,286	71,680	41,989	-	802,779	20,379	2%			
4000 - Supplies																								
4111 Core Curricula Materials	28,000	28,000	-	-	6,842	229	-	1,357	-	-	-				6,524	6,524	6,524	-	28,000	-	-			
4211 Books & Other Reference Materials	1,380	1,380	-	43	-	21	43	66	30	118	15				348	348	348	-	1,380	-	-			
4311 Student Materials	47,076	62,076	2,957	23,056	10,694	9,613	811	962	6,436	5,533	2,497				-	-	-	-	62,559	(15,482)	-33%			
4351 Office Supplies	4,417	4,417	-	538	98	14	13	462	490	312	271				740	740	740	-	4,417	-	-			
4371 Custodial Supplies	20,000	10,000	-	-	-	-	-	-	-	-	135				3,288	3,288	3,288	-	10,000	10,000	50%			
4391 Food (Non Nutrition Program)	14,166	14,166	-	-	-	-	-	-	-	-	-				4,722	4,722	4,722	-	14,166	-	-			
4392 Uniforms	1,635	1,635	-	-	-	-	-	-	-	-	-				545	545	545	-	1,635	-	-			
4393 PE & Sports Equipment	2,179	2,179	-	-	-	-	-	-	-	-	1,302				292	292	292	-	2,179	-	-			
4395 Before & After School Program Supplies	2,000	2,000	-	-	-	-	-	-	-	-	-				667	667	667	-	2,000	-	-			
4399 All Other Supplies	16,904	61,904	-	(144)	(1,873)	239	1,362	108	63	3,842	8,977				16,443	16,443	16,443	-	61,904	(45,000)	-266%			

OCEAN CHARTER SCHOOL

2020-21 Cash Flow Forecast

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Actuals as of 3/31/2021

			# of months remaining in FY														Budget Variance	
			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			% Better / (Worse)
			P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1				
	2020-21 Budget	2020-21 Trend	ACTUAL Jul-20	ACTUAL Aug-20	ACTUAL Sep-20	ACTUAL Oct-20	ACTUAL Nov-20	ACTUAL Dec-20	ACTUAL Jan-21	ACTUAL Feb-21	ACTUAL Mar-21	Apr-21	May-21	Jun-21	Accrual	FORECAST Jul-20 - Jun-21	Budget Variance Better / (Worse)	% Better / (Worse)
4390 Other Supplies	36,884	81,884	-	-	-	-	-	-	-	-	-	22,669	22,669	22,669	-	81,884	(45,000)	-122%
4411 Non Capitalized Equipment	32,460	184,594	-	-	185,351	238	(27,217)	396	152	2,673	2,553	6,816	6,816	6,816	-	184,594	(152,134)	-469%
4711 Nutrition Program Food & Supplies	46,493	44,002	-	-	-	-	-	-	-	-	-	14,667	14,667	17,158	-	46,493	-	-
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	216,710	416,354	2,957	23,492	201,112	10,352	(24,988)	3,350	7,171	12,478	15,750	55,054	55,054	57,544	-	419,326	(202,616)	-93%
5000 - Operating Services																		
5211 Travel & Conferences	34,500	34,500	-	50	-	350	-	50	-	1,305	-	10,915	10,915	10,915	-	34,500	-	-
5311 Dues & Memberships	16,323	16,323	3,021	30	1,510	15	224	4,553	2,598	-	-	1,458	1,458	1,458	-	16,323	-	-
5451 General Insurance	83,985	83,985	20,997	6,999	6,999	6,999	6,999	6,999	6,999	6,998	6,998	6,998	-	-	-	83,985	-	-
5511 Utilities	136,000	96,000	-	-	-	-	-	-	-	-	-	32,000	32,000	32,000	-	96,000	40,000	29%
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 Housekeeping Services	3,093	52,093	-	-	-	-	-	-	-	-	-	17,364	17,364	17,364	-	52,093	(49,000)	-1584%
5599 Other Facility Operations & Utilities	5,448	35,448	-	-	-	-	135	-	-	200	-	11,704	11,704	11,704	-	35,448	(30,000)	-551%
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5619 Other Facility Rentals	3,075	1,268,232	1,265,158	97	-	-	-	-	-	-	-	992	992	992	-	1,268,232	(1,265,157)	-41143%
5621 Equipment Lease	22,440	22,440	821	-	(3,221)	2,301	-	3,473	487	5,271	2,202	3,701	3,701	3,701	-	22,440	-	-
5631 Vendor Repairs	5,877	5,877	-	-	-	-	-	-	-	349	-	1,843	1,843	1,843	-	5,877	-	-
5812 Field Trips & Pupil Transportation	-	-	-	-	-	140	-	-	-	50	300	-	-	-	-	490	(490)	100%
5821 Legal	24,875	114,000	-	37,247	15,260	8,538	5,072	6,279	5,182	(20,145)	(4,282)	20,283	20,283	20,283	-	114,000	(89,125)	-358%
5823 Audit	13,076	13,076	-	-	-	-	-	1,200	1,125	8,500	-	1,125	1,125	1,125	-	13,076	-	-
5831 Advertisement & Recruitment	2,179	2,179	-	750	-	-	-	-	-	45	-	461	461	461	-	2,179	-	-
5841 Contracted Substitute Teachers	24,518	24,518	-	-	-	-	-	-	643	201	-	7,891	7,891	7,891	-	24,518	-	-
5842 Special Education Services	-	25,000	-	640	7,000	640	3,494	4,940	(5,554)	4,448	2,560	2,278	2,278	2,278	-	25,000	(25,000)	100%
5843 Non Public School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5844 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5849 Other Student Instructional Services	-	30,240	-	-	-	-	-	-	14,179	-	3,083	4,326	4,326	4,326	-	30,240	(30,240)	100%
5852 Professional Development	23,000	35,000	-	2,849	8,100	-	-	7,600	-	272	-	5,393	5,393	5,393	-	35,000	(12,000)	-52%
5854 Nursing & Medical (Non-IEP)	8,173	3,000	-	-	-	225	-	-	-	-	416	786	786	786	-	3,000	5,173	63%
5859 All Other Consultants & Services	129,526	129,526	249	11,211	9,992	22,459	897	11,522	10,819	22,067	10,688	9,874	9,874	9,874	-	129,526	-	-
5861 Non Instructional Software	20,909	26,400	16,811	91	6,530	4,667	92	97	2,121	442	476	3,210	3,210	3,210	-	31,327	(10,418)	-50%
5865 Fundraising Cost	5,179	5,179	-	-	888	6,092	-	-	-	-	600	-	-	-	-	7,580	(2,401)	-46%
5871 District Oversight Fees	41,563	45,924	2,603	5,205	3,470	3,470	-	6,940	3,470	6,073	5,062	3,210	3,210	3,210	-	45,924	(4,362)	-10%
5872 Special Education Fees (SELPA)	316,899	332,922	18,206	36,412	24,275	24,275	-	48,550	24,275	42,481	44,537	26,155	26,155	26,155	(8,554)	332,922	(16,022)	-5%
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	90,949	51,549	164	99	449	333	2,825	555	988	5,230	1,187	13,240	13,240	13,240	-	51,549	39,400	43%
5911 Office Phone	28,290	28,290	669	-	(1,567)	933	(17)	1,797	113	752	1,167	8,148	8,148	8,148	-	28,290	-	-
5913 Mobile Phone	-	(231)	-	28	28	28	28	28	28	28	28	28	28	28	-	222	(222)	100%
5921 Internet	20,910	40,910	-	2,352	16,360	20	-	13,007	1,800	987	3,890	831	831	831	-	40,910	(20,000)	-96%
5923 Website Hosting	8,150	8,150	-	18	-	33	10	-	-	-	-	2,696	2,696	2,696	-	8,150	-	-
5931 Postage & Shipping	1,025	1,025	-	8	62	198	4	45	52	56	118	161	161	161	-	1,025	-	-
5999 Other Communications	-	-	-	75	75	75	75	76	86	76	76	-	-	-	-	614	(614)	100%
Total 5000 - Operating Services	1,069,962	2,531,564	1,328,699	104,161	96,210	81,791	19,838	117,710	76,786	77,185	79,105	193,835	186,837	186,837	(8,554)	2,540,440	(1,470,478)	-137%
6000 - Capital Outlay																		
6901 Depreciation Expense	1,739,599	818,447	187	108	108	108	103	103	103	82	122	163,582	163,582	163,582	-	491,770	1,247,829	72%
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 - Capital Outlay	1,739,599	818,447	187	108	108	108	103	103	103	82	122	163,582	163,582	163,582	-	491,770	1,247,829	72%
7000 - Other Outgo																		
7438 Interest Expense	81,876	33,182	2,654	6,635	5,687	-	7,700	2,125	3,754	-	-	551	551	3,523	-	33,182	48,694	-59%
Total 7000 - Other Outgo	81,876	33,182	2,654	6,635	5,687	-	7,700	2,125	3,754	-	-	551	551	3,523	-	33,182	48,694	-59%
TOTAL EXPENSE	6,442,144	7,332,246	1,463,774	373,106	596,381	379,387	244,390	401,304	361,072	406,213	390,783	717,898	717,166	716,413	(8,554)	6,759,333	(317,190)	-5%
NET INCOME	6,289,446	6,065,230	(1,346,415)	269,263	915,401	1,023,382	819,762	209,727	230,283	765,163	270,379	1,955,084	(544,972)	(544,990)	1,185,621	5,207,687	(1,081,759)	-17%

			# of months remaining in FY												FORECAST	Budget Variance														
	2020-21	2020-21	12		11		10		9		8		7			6		5		4		3		2		1		Jul-20 - Jun-21	Better / (Worse)	% Better / (Worse)
	Budget	Trend	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
NET INCOME - OPERATING	7,311	(1,138,058)	(1,369,174)	(98,055)	(126,398)	155,902	(43,205)	79,440	229,588	52,355	183,540	(393,359)	(393,890)	(389,409)	1,185,621	(926,327)	(933,638)													
NET INCOME - OPERATING (less overallocation fee)			(104,016)													338,830														
NET INCOME - Restricted	6,282,135	7,203,287	22,759	367,318	1,041,799	867,480	862,967	130,287	695	712,808	86,839	2,348,442	(151,082)	(155,581)	-	6,134,015	(148,120)													
Beginning Cash Balance	3,448,162	4,415,798	4,415,799	3,396,576	7,511,546	5,585,350	5,084,516	4,874,350	4,107,298	3,691,260	3,116,706	3,169,642	282,659	797,936	399,814	4,415,799	967,637													
Cash Flow from Operating Activities																														
Net Income	6,289,446	6,065,230	(1,346,415)	269,263	915,401	1,023,382	819,762	209,727	230,283	765,163	270,379	1,955,084	(544,972)	(544,990)	1,185,621	5,207,687	(1,081,759)													
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Prior Year Accounts Receivable	468,071	684,334	495,198	167,839	-	21,177	-	-	-	-	121	-	-	-	-	684,334	216,263													
Current Year Accounts Receivable	(735,465)	(1,248,309)	-	-	-	-	-	-	-	-	-	-	-	-	(1,248,309)	(1,248,309)	(512,844)													
Change in Due from	-	-	-	-	(107)	5,409	-	-	-	-	-	-	-	-	-	5,302	5,302													
Change in Accounts Payable	(4,215)	(2,170,194)	(1,203,220)	(868,949)	(87,265)	199,955	608,815	(829,001)	1,774	46,055	(38,358)	-	-	-	-	(2,170,194)	(2,165,979)													
Change in Due to	(21,140)	(151,392)	(206,954)	(1,881)	-	21,421	-	(6,667)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	62,689	(151,392)	(130,252)													
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Change in Payroll Liabilities	-	1,843	5,876	(6,234)	760	(1,115)	40,738	359	(40,335)	1,475	320	-	-	-	-	1,843	1,843													
Change in Prepaid Expenditures	(20,824)	(1,028)	19,796	-	(2,267)	(974)	-	-	(4,032)	(168)	-	-	-	(13,381)	-	(1,028)	19,796													
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Change in Deferred Revenue	(2,578,941)	(1,182,990)	(22,759)	4,925,476	(1,024,799)	(867,339)	(842,967)	(70,787)	-	(693,330)	(86,961)	(2,499,524)	-	-	-	(1,182,990)	1,395,951													
Depreciation Expense	1,739,599	356,315	187	108	108	108	(10,455)	103	(123,257)	(1,455)	122	163,582	163,582	163,582	-	356,315	(1,383,284)													
Cash Flow from Investing Activities																														
Capital Expenditures	(7,880,483)	(6,342,711)	(22,759)	(367,318)	(1,024,799)	(867,339)	(831,467)	(70,787)	122,863	(688,963)	(89,352)	(2,502,791)	-	-	-	(6,342,711)	1,537,772													
Cash Flow from Financing Activities																														
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Source - Loans	1,300,000	2,165,158	1,265,158	-	-	-	-	-	-	-	-	-	900,000	-	-	2,165,158	865,158													
Use - Loans	(1,540,795)	(1,340,000)	(3,333)	(3,333)	(703,333)	(30,000)	-	-	(600,000)	-	-	-	-	-	-	(1,340,000)	200,795													
Ending Cash Balance	463,415	1,252,054	3,396,576	7,511,546	5,585,350	5,084,516	4,874,350	4,107,298	3,691,260	3,116,706	3,169,642	282,659	797,936	399,814	399,814	399,814	(63,601)													
Restricted Portion of Ending Cash Balance		1,252,054	1,160,232	6,085,708	5,060,909	4,193,569	3,350,602	3,279,815	3,279,815	2,586,486	2,499,524	-	-	-	-	-	-													
Unrestricted Cash Balance - OPERATING		69,064	2,236,344	1,425,838	524,441	890,947	1,523,748	827,483	411,445	530,220	670,118	282,659	797,936	399,814	399,814															