

OCEAN CHARTER SCHOOL - Financial Dashboard (June 2021)

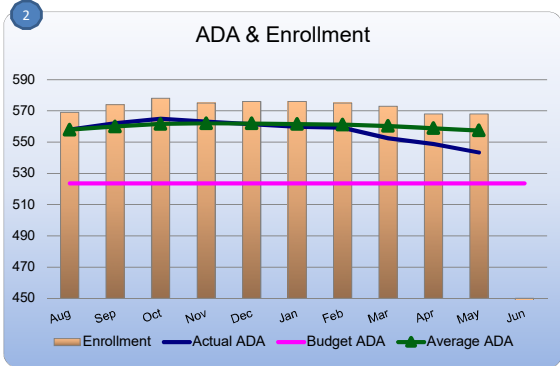
1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

- Enrollment as of Month 10 (through June 16th) 568, ADA 557.40
- Operating Net Income for FY20-21 was \$222K, (\$1.5M not including the over-allocation fee)
- Key variances compared to last month
 - Fundraising up by \$45K – Increased AFG & Capital Campaign donations
 - Augmentation revenue down by \$1.7M – Unbilled project expenses carried over to FY21-22
 - Supplies expense down by \$119K – Reduced Core Curriculum, Other Supplies purchases and nutrition expenses
 - Operating expenses down by \$291K – Reduced travel & conference, Utilities, Maintenance and All other expenses
 - Depreciation expense down by \$147K – Project capitalization date moved to April
- Cash at end of June was \$2.3M in with \$1.7M in the Prop 1D account and 519K in the Operating account



3 Average Daily Attendance Analysis

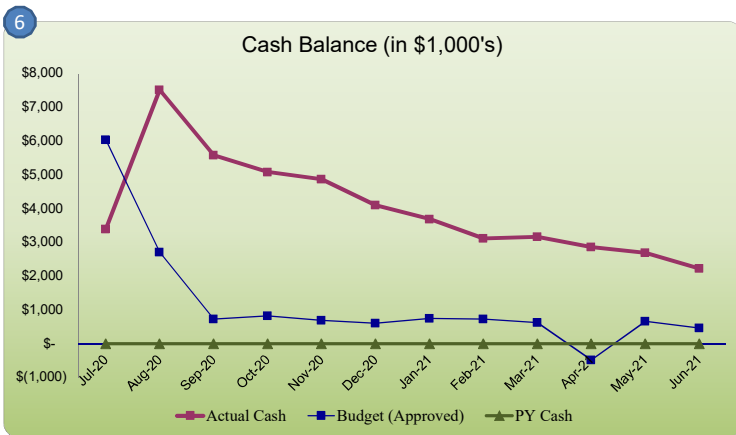
Category	Actual through Month 10	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	568	557	557	0	557	529
ADA %	97.3%	97.0%	94.0%	3.0%	95.5%	95.0%
Average ADA	557.40	531.99	523.58	8.41	531.99	501.33

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Actual	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%	85.2%	-0.2%	85.4%

5 INCOME STATEMENT

	Actual	VS. Budget		VS. Last Month		Historical
	As of 06/30/21	FY 20-21 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	FY 19-20
Local Control Funding Formula	4,592,504	4,156,259	436,245	4,592,436	68	4,337,599
Federal Revenue	319,061	90,966	228,095	974,456	(655,395)	161,675
State Revenue	174,880	116,835	58,046	151,284	23,596	115,813
Other Local Revenue	5,583,821	8,171,250	(2,587,429)	6,699,881	(1,116,060)	20,773,712
Grants/Fundraising	294,462	196,280	98,182	222,963	71,498	497,436
TOTAL REVENUE	10,964,728	12,731,590	(1,766,862)	12,641,021	(1,676,293)	25,886,236
<i>Total per ADA</i>	20,611	24,316	(3,706)	23,762	(3,151)	51,635
<i>wo Grants/Fundraising</i>	20,057	23,942	(3,884)	23,343	(3,285)	50,643
Certificated Salaries	1,583,091	1,611,293	28,202	1,581,495	(1,597)	1,723,966
Classified Salaries	866,061	899,546	33,485	883,165	17,103	1,040,668
Benefits	783,379	823,158	39,779	797,251	13,872	863,196
Student Supplies	300,279	216,710	(83,569)	419,697	119,418	129,265
Operating Expenses	2,285,173	1,069,962	(1,215,211)	2,575,761	290,588	1,864,958
Other	372,930	1,821,475	1,448,545	524,952	152,023	7,737
TOTAL EXPENSES	6,190,913	6,442,144	251,231	6,782,321	591,408	5,629,790
<i>Total per ADA</i>	11,637	12,304	667	12,749	(1,112)	11,230
NET INCOME / (LOSS)	4,773,815	6,289,446	(1,515,631)	5,858,700	(1,084,885)	20,256,445
OPERATING INCOME - OCEAN	223,079	7,311	215,768	(242,133)	465,212	(20,088)
OPERATING INCOME (w/out overallocation) - OCEAN	1,488,237	7,311	1,480,926	1,023,025	465,212	
NON-OPERATING INCOME - OCEAN	4,550,735	6,282,134	(1,731,399)	8,263,934	(3,713,199)	20,256,445



Year-End Cash Balance

Actual	Budget	Variance
2,227,972	463,415	1,764,557

7 Balance Sheet

Balance Sheet	6/30/2020	5/31/2021	6/30/2021
Assets			
Cash, Operating	3,232,809	375,220	518,687
Cash, Restricted	1,182,990	2,319,997	1,709,285
Accounts Receivable	684,334	(0)	1,223,262
Due From Others	7,900	2,731	5,064
Other Assets	19,832	7,555	17,119
Net Fixed Assets	72,914,379	76,844,225	77,345,937
Total Assets	78,042,245	79,549,727	80,819,354
Liabilities			
A/P & Payroll	2,227,968	43,200	300,735
Due to Others	214,081	3,334	2,285
Deferred Revenue	1,182,990	2,319,997	2,055,156
Total Debt	12,255,000	11,525,158	11,525,158
Total Liabilities	15,880,039	13,891,688	13,883,334
Equity			
Beginning Fund Bal.	41,905,760	62,162,206	62,162,206
Net Income/(Loss)	20,256,445	3,495,833	4,773,815
Total Equity	62,162,206	65,658,039	66,936,020
Total Liabilities & Equity	78,042,245	79,549,728	80,819,355

Available Line of Credit

Available Line of Credit	6/30/2020	5/31/2021	6/30/2021
Days Cash on Hand	210	22	32
Cash Reserve %	57.5%	6.0%	8.9%



OCEAN CHARTER SCHOOL

Financial Analysis

June 2021

Net Income

Ocean Charter School achieved a total net income of \$4.77M and an operating net income (adjusted for building project related items) of \$223K in FY20-21 compared to \$6.29M and \$7K in the board approved budget. Reasons for this negative \$1.52M total net income variance and positive \$216K operating net income variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of June 30, 2021, the school's operating cash balance was \$519K. By June 30, 2021, the school's cash balance is projected to be \$519K, which represents a 9% reserve.

As of June 30, 2021, the Accounts Receivable balance was \$1.22M, up from \$K in the previous month, due to the accrual of revenues earned but not yet received in FY20-21.

As of June 30, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$301K, compared to \$43K in the prior month.

As of June 30, 2021, OCS had a debt balance of \$11.53M compared to \$11.53M 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 June 30, 2021, the Deferred Revenue balance was \$2.05M, which represents \$1.7M of Site Project Augmentation funds, \$47K of Summer Camp revenue, \$159K of ELO, \$133K of IPI and \$13K of ESSER II funds received but not yet expended.

Income Statement

Revenue

Total revenue for FY20-21 was \$10.96M, which is \$1.77M or 13.9% under budgeted revenue of \$12.73M.

LCFF revenue over budget by \$436K primarily due to the passage of SB820 growth funding which Ocean was able to qualify for due to their increased enrollment.

All Other Federal revenue over budget by \$228K due to receipt of one-time Learning Loss Mitigation funds (LLMF). Ocean has been awarded \$196K in Corona Relief Funds(CRF), \$32K in GEER funds and \$33K in ESSER I funds which were all recognized this school year.

Other State revenue over budget by \$58K due to \$37K in General Funds(GF) that were awarded to recognized this year and the increased lottery revenue earned by Ocean.

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



Aftercare & Enrichment Program fee revenue under budget by \$99K due to the school closure.

Fundraising & Grant revenue over budget by \$71K due to increased AFG and Capital Campaign donations received.

Augmentation revenue under budget by \$3.1M due to constructions expenses being carried forward to the next fiscal year.

Expenses

Total expenses for FY20-21 was \$6.19M, which is \$251K or 3.9% under budgeted expenditures of \$6.44M.

Student Supplies expense over budget by \$20K due to increased supplies purchases.

Non Capitalized Equipment expense over budget by \$147K due to additional Chromebook purchases being made to facilitate distance learning and volleyball/gym equipment purchases.

Nutrition Program expense under budget by \$41K due to fewer meals served due to the school closure.

Travel and Conference expense under budget by \$31K due to less travel expenses incurred due to the pandemic.

General Insurance expense over budget by \$35K due to the addition of the Panama site to the insurance coverage.

Utilities expense under budget by \$89K due to the delayed move to the new campus.

Housekeeping Services expense over budget by \$45K due to the addition of a night-time custodial position.

Other Facility Rent expense over budget by \$1.265M 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 \$35K due to due process/settlement fees carried forward from prior year.

Special Education services expense over budget by \$37K due to increased Special Ed and counseling services needed this school year.

All Other Consulting & Services expense over budget by \$30K due to increased labor work and moving services needed.

Phone expense under budget by \$22K due to school closure.

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 \$21K due to additional hotspots being purchased to facilitate Ocean's distance learning program.

All other expenses under budget by \$73K 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 \$1.4M due to the site project completion date being extended to from July to April.

Interest expense under budget by \$53K 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% and for reduced borrowing of funds out of the line of credit.

Non-Operating Net Income (from construction activities)

Non-operating net income was \$4.55M compared to a budgeted net income of \$6.28M. The \$1.7M variance is due to the reduction in augmentation revenue resulting from more site project expenses being recognized as revenue in the next fiscal 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 10, ADA was 543.35 with 568 students enrolled at the end of the month and a 95.7% ADA rate.

Average ADA for the year (through Month 10) is 557.40 (a 97.3% ADA rate for the year to date).

Actual enrollment and ADA are presented for informational purposes only. This year, Ocean was 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
May 2021, Jun 2021

Income Stmt for Board Financial Package

Financial Row	Actual (May 2021 - Jun 2021) 21 - Jun 2021) onth Variance 20 - May 2021) 020 - May 2021) YTD Variance 020 - Jun 2021) get Remaining							
Income								
LCFF Revenues								
8011 - Local Control Funding Formula	635,381	553,763	81,618	1,260,816	1,534,384	(273,568)	1,949,706	688,890
8012 - Education Protection Account	408,601	205,997	202,604	775,344	617,990	157,354	823,987	48,643
8019 - Local Control Funding Formula - Prior Year	51,562	0	51,562	13,682	0	13,682	0	(13,682)
8096 - In Lieu of Property Taxes	258,518	204,918	53,600	1,407,856	1,280,106	127,749	1,382,565	(25,290)
8098 - In Lieu of Property Taxes - Prior Year	(25)	0	(25)	(62,247)	0	(62,247)	0	62,247
Total LCFF Revenues	\$1,354,037	\$964,678	\$389,360	\$3,395,451	\$3,432,481	(\$37,030)	\$4,156,259	\$760,808
Federal Revenues								
8291 - Title I	30,975	19,751	11,224	18,670	19,751	(1,081)	39,502	20,832
8292 - Title II	0	4,337	(4,337)	8,376	4,337	4,040	8,673	297
8295 - Title IV, SSAE	(5,000)	5,000	(10,000)	5,000	5,000	0	10,000	5,000
8299 - All Other Federal Revenue	(606,426)	8,198	(614,624)	867,466	24,593	842,873	32,791	(834,675)
Total Federal Revenues	(\$580,451)	\$37,285	(\$617,736)	\$899,512	\$53,681	\$845,831	\$90,966	(\$808,546)
Other State Revenues								
8550 - Mandate Block Grant	0	8,454	(8,454)	8,452	0	8,452	8,454	2
8561 - State Lottery - Non Prop 20	36,140	40,054	(3,913)	54,151	40,054	14,097	80,108	25,957
8562 - State Lottery - Prop 20	37,819	14,137	23,683	1,352	14,137	(12,785)	28,273	26,922
8599 - State Revenue - Other	0	0	0	271,724	0	271,724	0	(271,724)
Total Other State Revenues	\$73,960	\$62,644	\$11,316	\$335,678	\$54,191	\$281,488	\$116,835	(\$218,844)
Local Revenues								
8634 - Food Service Sales	1,570	17,137	(15,567)	2,200	30,774	(28,574)	44,517	42,317
8660 - Interest & Dividend Income	115	0	115	367	0	367	0	(367)
8682 - Childcare & Enrichment Program Fees	0	21,839	(21,839)	1,050	89,655	(88,605)	100,000	98,950
8689 - All Other Fees & Contracts	0	0	0	8	0	8	0	(8)
8697 - E-Rate	0	0	0	0	7,871,734	(7,871,734)	7,871,734	7,871,734
8699 - All Other Local Revenue	1,378,658	5,000	1,373,658	4,166,736	0	4,166,736	5,000	(4,161,736)
Total Local Revenues	\$1,380,343	\$43,976	\$1,336,367	\$4,170,360	\$7,992,163	(\$3,821,803)	\$8,021,250	\$3,850,890
Grants & Fundraising								
8692 - Grants	17,000	0	17,000	3,400	2,400	1,000	2,400	(1,000)
8694 - In Kind Donations	0	0	0	0	150,000	(150,000)	150,000	150,000
8695 - Contributions & Events	71,868	14,504	57,364	356,550	193,880	162,671	193,880	(162,671)
8696 - Other Fundraising	2,497	0	2,497	180	0	180	0	(180)
Total Grants & Fundraising	\$91,365	\$14,504	\$76,861	\$360,130	\$346,280	\$13,851	\$346,280	(\$13,851)
Other Prior Year Adjustments								
8999 - Other Prior Year Adjustment	(13,957)	0	(13,957)	17,257	0	17,257	0	(17,257)
Total Other Prior Year Adjustments	(\$13,957)	\$0	(\$13,957)	\$17,257	\$0	\$17,257	\$0	(\$17,257)
Gross Income	\$2,305,297	\$1,123,087	\$1,182,210	\$9,178,389	\$11,878,795	(\$2,700,406)	\$12,731,590	\$3,553,200

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
May 2021, Jun 2021

Income Stmt for Board Financial Package

Financial Row	Actual (May 2021 - Jun 2021) 21 - Jun 2021)		onth Variance 20 - May 2021) 020 - May 2021)		YTD Variance 020 - Jun 2021) get		Remaining	
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	230,172	238,012	(7,840)	1,159,551	1,190,060	(30,509)	1,309,066	149,515
1170 - Teachers' Salaries - Substitute	15,715	11,241	4,474	62,022	55,542	6,480	59,509	(2,512)
1175 - Teachers' Salaries - Stipend/Extra Duty	3,585	0	3,585	26,998	8,000	18,998	8,000	(18,998)
1213 - Certificated Pupil Support - Guidance & Counseling	0	5,458	(5,458)	0	26,970	(26,970)	28,896	28,896
1300 - Certificated Supervisors' & Administrators' Salaries	35,384	34,304	1,080	194,612	188,670	5,942	205,821	11,209
Total Certificated Salaries	\$284,856	\$289,014	(\$4,158)	\$1,443,183	\$1,469,241	(\$26,059)	\$1,611,293	\$168,110
Classified Salaries								
2111 - Instructional Aide & Other Salaries	115,377	40,894	74,483	356,567	202,445	154,122	217,834	(138,733)
2121 - After School Staff Salaries	465	28,140	(27,675)	0	139,453	(139,453)	150,407	150,407
2131 - Classified Teacher Salaries	21,243	28,080	(6,837)	143,701	140,400	3,301	154,440	10,739
2200 - Classified Support Salaries	2,724	14,278	(11,554)	2,621	69,902	(67,281)	77,933	75,312
2400 - Classified Office Staff Salaries	65,171	43,485	21,686	276,735	234,653	42,083	256,330	(20,405)
2900 - Other Classified Salaries	0	8,047	(8,047)	0	39,761	(39,761)	42,601	42,601
Total Classified Salaries	\$204,980	\$162,923	\$42,057	\$779,625	\$826,614	(\$46,989)	\$899,546	\$119,921
Employee Benefits								
3111 - STRS - State Teachers Retirement System	46,897	50,934	(4,037)	247,809	260,705	(12,896)	285,776	37,967
3311 - OASDI - Social Security	12,319	8,466	3,853	41,517	42,258	(741)	45,962	4,445
3331 - MED - Medicare	7,043	6,553	489	31,905	33,290	(1,385)	36,407	4,502
3401 - H&W - Health & Welfare	27,437	63,854	(36,417)	362,474	351,197	11,277	383,124	20,650
3501 - SUI - State Unemployment Insurance	243	226	17	1,100	1,148	(48)	1,255	155
3601 - Workers' Compensation Insurance	0	0	0	38,595	43,205	(4,610)	43,205	4,610
3901 - Other Retirement Benefits	5,963	4,334	1,629	27,465	21,988	5,476	23,928	(3,536)
3902 - Other Benefits	0	583	(583)	890	3,208	(2,318)	3,500	2,610
Total Employee Benefits	\$99,901	\$134,951	(\$35,050)	\$751,756	\$756,999	(\$5,243)	\$823,158	\$71,402
Supplies								
4111 - Core Curricula Materials	0	0	0	8,427	28,000	(19,573)	28,000	19,573
4211 - Books & Other Reference Materials	768	0	768	694	1,380	(686)	1,380	686
4311 - Student Materials	4,440	7,846	(3,406)	63,372	43,153	20,219	47,076	(16,296)
4351 - Office Supplies	1,025	736	289	3,472	4,049	(577)	4,417	945
4371 - Custodial Supplies	291	3,333	(3,043)	2,855	18,333	(15,478)	20,000	17,145
4391 - Food (Non Nutrition Program)	1,665	2,361	(696)	0	12,986	(12,986)	14,166	14,166
4392 - Uniforms	0	273	(273)	0	1,499	(1,499)	1,635	1,635
4393 - PE & Sports Equipment	0	363	(363)	1,302	1,997	(695)	2,179	877
4395 - Before & After School Program Supplies	0	333	(333)	0	1,833	(1,833)	2,000	2,000
4399 - All Other Supplies	11,636	0	11,636	21,069	16,904	4,165	16,904	(4,165)
4411 - Non Capitalized Equipment	12,606	0	12,606	167,707	32,460	135,247	32,460	(135,247)

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
May 2021, Jun 2021

Income Stmt for Board Financial Package

Financial Row	Actual (May 2021 - Jun 2021)		21 - Jun 2021) onth		Variance 20 - May 2021)		020 - May 2021)		YTD	Variance 020 - Jun 2021)	get	Remaining
4711 - Nutrition Program Food & Supplies	3,890	(15,575)	19,466	3,884	69,762	(65,878)	46,493	42,609				
Total Supplies	\$36,321	(\$330)	\$36,651	\$272,781	\$232,357	\$40,424	\$216,710	(\$56,071)				
Operating Expenses												
5211 - Travel & Conferences	905	5,750	(4,845)	1,975	31,625	(29,650)	34,500	32,525				
5311 - Dues & Memberships	120	2,721	(2,601)	11,950	14,963	(3,012)	16,323	4,373				
5451 - General Insurance	0	0	0	119,042	83,985	35,057	83,985	(35,057)				
5511 - Utilities	6,174	22,667	(16,493)	509	124,667	(124,158)	136,000	135,491				
5531 - Housekeeping Services	36,840	516	36,325	32,448	2,835	29,613	3,093	(29,355)				
5599 - Other Facility Operations & Utilities	5,016	908	4,108	5,351	4,994	357	5,448	97				
5619 - Other Facility Rentals	0	513	(513)	1,265,255	2,819	1,262,436	3,075	(1,262,180)				
5621 - Equipment Lease	4,430	3,740	690	15,416	20,570	(5,154)	22,440	7,024				
5631 - Vendor Repairs	0	980	(980)	349	5,387	(5,038)	5,877	5,528				
5812 - Field Trips & Pupil Transportation	(443)	0	(443)	(3,140)	0	(3,140)	0	3,140				
5821 - Legal	3,709	4,146	(437)	58,103	22,802	35,301	24,875	(33,228)				
5823 - Audit	1,200	2,179	(979)	9,700	11,986	(2,286)	13,076	3,376				
5831 - Advertisement & Recruitment	90	363	(273)	795	1,997	(1,202)	2,179	1,384				
5841 - Contracted Substitute Teachers	1,710	4,086	(2,376)	2,554	22,475	(19,921)	24,518	21,964				
5842 - Special Education Services	17,429	0	17,429	26,341	0	26,341	0	(26,341)				
5849 - Other Student Instructional Services	6,717	0	6,717	22,021	0	22,021	0	(22,021)				
5852 - PD Consultants & Tuition	4,332	3,833	498	19,011	21,083	(2,072)	23,000	3,989				
5854 - Nursing & Medical (Non-IEP)	0	1,362	(1,362)	641	7,492	(6,851)	8,173	7,532				
5859 - All Other Consultants & Services	37,131	21,588	15,544	133,573	118,732	14,841	129,526	(4,047)				
5861 - Non Instructional Software	3,217	3,485	(268)	33,124	19,167	13,957	20,909	(12,215)				
5865 - Fundraising Cost	403	863	(460)	7,580	4,747	2,833	5,179	(2,401)				
5871 - District Oversight Fees	6,416	6,927	(511)	42,725	38,099	4,626	41,563	(1,162)				
5872 - Special Education Fees (SELPA)	46,610	44,366	2,244	309,621	294,716	14,905	316,899	7,278				
5895 - Bad Debt Expense	377	0	377	0	0	0	0	0				
5899 - All Other Expenses	5,454	15,158	(9,704)	14,457	83,370	(68,913)	90,949	76,492				
5911 - Office Phone	1,319	4,715	(3,396)	5,001	25,933	(20,931)	28,290	23,289				
5913 - Mobile Phone	28	0	28	250	0	250	0	(250)				
5921 - Internet	2,836	3,485	(649)	41,246	19,168	22,078	20,910	(20,336)				
5923 - Website Hosting	0	1,358	(1,358)	61	7,471	(7,410)	8,150	8,089				
5931 - Postage & Shipping	427	171	256	930	940	(10)	1,025	96				
5999 - Other Communications	148	0	148	690	0	690	0	(690)				
Total Operating Expenses	\$192,595	\$155,879	\$36,717	\$2,177,580	\$992,023	\$1,185,557	\$1,069,962	(\$1,107,618)				
Capital Outlay												
6901 - Depreciation Expense	226,121	316,252	(90,132)	235,703	1,581,473	(1,345,770)	1,739,599	1,503,896				
6903 - Amortization Expense	0	0	0	0	0	0	0	0				

ExED
ExED (Consolidated)
ExED Financials - Income Stmt
May 2021, Jun 2021

Income Stmt for Board Financial Package

Financial Row	Actual (May 2021 - Jun 2021) 21 - Jun 2021) onth Variance 20 - May 2021) 020 - May 2021) YTD Variance 020 - Jun 2021) get Remaining								
Total Capital Outlay	\$226,121	\$316,252	(\$90,132)	\$235,703	\$1,581,473	(\$1,345,770)	\$1,739,599	\$1,503,896	
Other Expenses									
7438 - Interest Expense	0	7,529	(7,529)	28,556	74,737	(46,181)	81,876	53,320	
Total Other Expenses	\$0	\$7,529	(\$7,529)	\$28,556	\$74,737	(\$46,181)	\$81,876	\$53,320	
Total Expenses	\$1,044,775	\$1,066,219	(\$21,445)	\$5,689,185	\$5,933,445	(\$244,260)	\$6,442,144	\$752,959	
Net Income	\$1,260,522	\$56,868	\$1,203,654	\$3,489,204	\$5,945,350	(\$2,456,146)	\$6,289,446	\$2,800,241	

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

Balance Sheet for Board Financial Package

Financial Row	Amount
ASSETS	
Current Assets	
Cash	
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$8,268
9123-1045 - Cash in Bank - Capital One - Savings 3459	\$11
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$140,390
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$152,882
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$1,926,270
Total Cash	\$2,227,820
Petty Cash	
9139-1045 - Petty Cash - Ocean	150
Total Petty Cash	\$150
Total Cash	\$2,227,970
Accounts Receivable	
9211 - Accounts Receivable, Private Sources	350
9291 - Due from Grantor Governments	1,222,912
Total Accounts Receivable	\$1,223,262
Due From Others	
9351 - Due From Others - General	\$5,064
Total Due From Others	\$5,064
Prepaid Expenses	
9332 - Prepaid Expenses	\$17,119
Total - Prepaid Expenses	\$17,119
Total Current Assets	\$3,473,415
Fixed Assets	
9410 - Land	20,277,475
9420 - Improvement of Sites	55,311,422
9425 - Accumulated Depreciation - Sites	(342,784)
9430 - Buildings	3,478
9435 - Accumulated Depreciation - Buildings	(3,478)
9440 - Computers/Equipment	66,857
9445 - Accumulated Depreciation - Computers/Equipment	(58,328)
9446 - Furniture	6,061
9447 - Accumulated Depreciation - Furniture	(5,628)
9450 - Work in Progress	2,090,862
Total Fixed Assets	\$77,345,938
Total ASSETS	\$80,819,353
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
9501 - Accounts Payable Posting	183,829
9516 - Accrued Payable	114,050
Total Accounts Payable	\$297,879
Payroll Liabilities	
9527 - State Tax Withholding	794
9531 - SUI - State Unemployment Insurance	352
9545 - Salaries Payable	1,710
Total Payroll Liabilities	\$2,856
Due to Others	
9591 - Due to Grantor Governments	2,284

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

Balance Sheet for Board Financial Package

Financial Row	Amount
9651 - Deferred Revenue	2,055,156
Total Due to Others	\$2,057,440
Total Current Liabilities	\$2,358,175
Long Term Liabilities	
9672 - Long Term Loans	11,525,158
Total Long Term Liabilities	\$11,525,158
Total Liabilities	\$13,883,333
Equity	
Beginning Fund Balance	\$62,007,498
Other	
9793 - Board Designated Unrestricted Funds	\$154,707
Total Other	\$154,707
Net Income	\$4,773,815
Total Equity	\$66,936,020
Total Liabilities & Equity	\$80,819,353

**Ocean Charter
Check Register
5/1/21 - 6/30/21**

Check #	Vendor Name	Date	Description	Amount
2002756	CALIFORNIA TEACHERS ASSOCIATION	5/3/2021	04/15/21 - UNION DUES CTA	1,618.42
2002757	DAN MANALANG	5/3/2021	04/19/21 - 04/23/21 - (201) SCHOOL LUNCHES	804.00
STD04/20/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	5/3/2021	04/30/21 - UNION DUES LOCAL CHAPTER	151.05
STD04/30/21LEGEND-ACHM	LEGEND EMPLOYEE BENEFIT ACCOUNT	5/3/2021	04/30/21 - PAYROLL - 403B	3,098.49
500356	LOS ANGELES DEPT. OF WATER AND POWER	5/4/2021	03/24/21-04/22/21 - WATER AND FIRE SERVICES - PANAMA SITE.	118.72
2002758	LEIDI G PERDOMO	5/4/2021	04/26 - 04/30/21 - CUSTODIAL DUTIES, TRAFFIC, ORGANIZING LOUNGE - LABOR WORK	1,440.00
2002759	SYNCHRONY BANK/AMAZON	5/4/2021	(3) SEWING MACHINE	1,553.60
2002760	FRONTIER COMMUNICATIONS-5511	5/4/2021	04/22/21-05/21/21 - PHONE SERVICE - PANAMA	46.67
2002761	VISION SERVICE PLAN INC	5/4/2021	05/21 - VISION HEALTH PLAN - 12 241860	827.98
2002762	FRONTIER COMMUNICATIONS-6072	5/4/2021	04/24/21-05/23/21 - PHONE SERVICE - PANAMA	522.66
2002763	HIROMI YONEDA-MATSUE	5/4/2021	REIM: (2) TAIKO DRUMS- JAPANESE PROGRAM - AMZN - CELL PHONE HOLDER	2,568.91
2002764	FRONTIER COMMUNICATIONS-0522	5/4/2021	04/19/21-05/18/21 - ROUTER SERVICE - PANAMA	604.56
2002765	FRONTIER COMMUNICATIONS-0373	5/4/2021	04/07/21-05/06/21 - INTERNET SERVICES - PANAMA	882.95
2002766	YOUNG, MINNEY & CORR LLP	5/4/2021	03/21- LEGAL SERVICES	2,780.85
2002767	WELLS FARGO FINANCIAL LEASING, INC.	5/4/2021	04/26/21-05/25/21 - COPY MACHINE LEASE	1,173.85
STD05/06/21DSBSM	DELUXE SMALL BUSINESS SALES, INC.	5/6/2021	05/21 - DELUXE SMALL BUSINESS SALES, INC. - SCHOOL CHECKS ORDER	208.34
A000400	WAXIE SANITARY SUPPLY	5/10/2021	(5) ROLL LINER, (2) PACK LINER, (20)TOWEL	842.09
P001852	YOUNG, MINNEY & CORR LLP	5/10/2021	12/20 - LEGAL SERVICES	2,170.50
P001853	DEBRA K. TRIPP	5/10/2021	AMZN: OFFICE SUPPLIES - INK, (2)STAMP, STORAGE BINS, PLANNER, BADGE HOLDERS	193.32
P001854	MARYANGEE CANO	5/10/2021	BIG LOTS, AMZN - EQUIPMENT, KITCHEN RUG, (42)BINS, EAR BUDS, POSTERS	4,560.17
P001855	BLUE SHIELD OF CALIFORNIA	5/10/2021	05/21 - HEALTH BENEFITS	33,283.75
P001856	COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS	5/10/2021	03/21- PERMIT CONSTRUCTION INSPECTION. PANAMA SITE REQ80	295.52
P001857	ABELARDO RODRIGUEZ	5/10/2021	02/16 - 04/14/21 - LABOR WORK	989.29
P001858	ABEL RODRIGUEZ	5/10/2021	04/12 - 04/16/21 - LABOR WORK	765.00
P001859	CESAR A RODRIGUEZ	5/10/2021	04/12 - 04/16/21 - LABOR WORK	682.50
P001860	LEIDI G PERDOMO	5/10/2021	04/12 - 04/16/21 - LABOR WORK	954.00
P001861	KEVIN VASQUEZ CONDE	5/10/2021	04/12 - 04/16/21 - LABOR WORK	592.50
P001862	BRENAN YACK	5/10/2021	AMZN: PUSH PINS, MAGNETS, LABEL TAPE; NYT& WSJ: DIGITAL SUBSCRIPTIONS	157.33
P001863	FUMIKO GRAY	5/10/2021	LIVE SCAN	55.00
P001864	BIANEY MENDOZA	5/10/2021	LIVE SCAN	49.00
A000407	WAXIE SANITARY SUPPLY	5/12/2021	(5) HAND SANITIZER FOAM 1200 ML 2/CS	417.69
E000367	SEMA, INC.	5/12/2021	COPY MACHINE MNTHLY LEASE - NURSE ROOM	516.74
P001875	LEGEND EMPLOYEE BENEFIT ACCOUNT	5/12/2021	VOID - \$3,098.49 - 04/30/21 - PAYROLL - 403B	0.00
P001876	LOS ANGELES COUNTY TAX COLLECTOR	5/12/2021	07/1/20 - 06/30/21 - FY17 - UNSECURED PROPERTY TAX ASSESSMENT	88.54
P001877	DAN MANALANG	5/12/2021	04/26 - 04/30/21 - SCHOOL LUNCHES - STUDENTS	1,564.00
P001878	HARBOR BUILDING MAINTENANCE, INC	5/12/2021	04/12-04/30/21 - JANITORIAL SERVICES	11,623.26
P001879	YOUNG, MINNEY & CORR LLP	5/12/2021	04/21 - LEGAL SERVICES	2,170.50
500357	LADWP-0791	5/13/2021	01/22/21- 04/23/21 - ELECTRIC, WATER, FIRE SERVICES CHARGES. PANAMA	19,360.09
STD05/14/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	5/18/2021	05/14/21 - PAYROLL - 403B	4,003.89
STD05/14/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	5/18/2021	05/14/21 - UNION DUES LOCAL CHAPTER	151.05
500358	STV CONSTRUCTION INC.	5/21/2021	03/21 - CONSTRUCTION MANAGEMENT SERVICE FOR PANAMA. REQ80	24,540.00
2002768	TACIANA BORGES	5/21/2021	05/19/21 - STUDENT IMMUNIZATION LAWS SEMINAR	30.00
A000450	SYNCHRONY BANK/AMAZON	5/21/2021	5 (ROLL OF 100) STAMPS BUSINESS ENVELOPE	892.95
A000451	EXCELLENT EDUCATION DEVELOPMENT INC.	5/21/2021	04/21 - CALPADS & SIS SUPPORT SERVICES	9,409.62
A000452	WELLS FARGO FINANCIAL LEASING, INC.	5/21/2021	05/26/21-06/25/21 - COPY MACHINES LEASE	2,389.62
A000453	ZOOM VIDEO COMMUNICATIONS, INC	5/21/2021	04/15/2021-05/14/2021 - 1000 PARTICIPANTS MEETING MONTHLY	384.30
A000454	FRONTIER COMMUNICATIONS-0373	5/21/2021	04/07/21-05/06/21 - INTERNET SERVICES	1,814.51
A000455	TEACHERS ON RESERVE	5/21/2021	05/03-05/07/21 - SUBSTITUTE TEACHER	732.88
P002041	THERAPY WEST	5/21/2021	04/21 - PT SERVICES	1,280.00
P002042	CHARTER'S CHOICE EDUCATIONAL SERVICES	5/21/2021	04/21 - COUNSELING SESSIONS	5,613.75
P002043	GREEN EARTH PEST CONTROL, INC	5/21/2021	05/17/21 - SET-UP SERVICE - PEST CONTROL	2,875.00
P002044	KABAZON WATERS	5/21/2021	(2) HOT/COLD WATER DISPENSERS AND WATER SERVICE	521.35
P002045	DAN MANALANG	5/21/2021	05/10 - 05/14/21 - GRAB AND GO LUNCHES - STUDENTS	780.00
P002046	SPORTS IMPORTS, INC	5/21/2021	VOLLEYBALL COURT EQUIPMENT	202.90
P002047	HARBOR BUILDING MAINTENANCE, INC	5/21/2021	05/21 - ELECTROSTATIC DISINFECTION	17,950.00
P002048	LEIDI G PERDOMO	5/21/2021	05/03 - 05/7/21 CUSTODIAL DUTIES, LABOR WORK	1,098.00
P002049	TELENET VOIP, INC.	5/21/2021	05/01/21 - 06/30/21 - FIRE ALARM MONITORING	225.00

**Ocean Charter
Check Register
5/1/21 - 6/30/21**

Check #	Vendor Name	Date	Description	Amount
P002051	DIEM-MI TRAN BURTON	5/21/2021	03/29-04/03/21 - WALDORF PRACTICAL ARTS TRAINING FOR TEACHERS	190.00
P002052	MARYANGEE CANO	5/21/2021	HOME DEPOT, OFFICE DEPOT, UHAUL - CHALK, PING PONG TABLE COVERS	2,974.99
P002053	SOCALGAS	5/21/2021	03/29/21-04/27/21 - GAS UTILITY CHARGES	509.08
P002054	BRENAN YACK	5/21/2021	AMZN: CHALKBOARD ERASER, CHALK, CLIP CLUTCH	68.75
500359	CITY OF LOS ANGELES - URBAN FORESTRY DIVISION	5/25/2021	05/06/21 - TREE PLANTING FEE - 21 TREES - PANAMA ST.	40,845.00
500360	STV CONSTRUCTION INC.	5/26/2021	04/21 - CONSTRUCTION MANAGEMENT SERVICES - PANAMA.	45,314.40
A000465	SYNCHRONY BANK/AMAZON	5/26/2021	(4) CONTINUING THE JOURNEY TO LITERACY: GRADES 4 - 8 -BOOKS	915.68
A000466	TEACHERS ON RESERVE	5/26/2021	05/10-05/14/21 - SUBSTITUTE COVERAGE FOR 6TH,7TH - ALGEBRA 1.	977.17
A000467	FRONTIER COMMUNICATIONS-0522	5/26/2021	05/19-06/18/21 - ROUTER SERVICE	293.19
P002110	BLUE SHIELD OF CALIFORNIA	5/26/2021	06/21 - HEALTH BENEFITS	32,827.40
P002111	DAN MANALANG	5/26/2021	05/17 - 05/21/21 - GRAB AND GO LUNCHES FOR STUDENTS.	736.00
P002112	JOTFORM, INC	5/26/2021	JOTFORM ENTERPRISE	387.10
P002113	COMMUNITY PARTNERS	5/26/2021	04/15/21 - 60-MINUTE STAFF Q&A ORIENTATION AND 10 SESSIONS - 6TH GRADE	4,760.00
P002114	AVANGATE, INC.	5/26/2021	DIGISIGNER ONLINE SOFTWARE - 5 USERS ANNUAL	480.00
P002115	DIEM-MI TRAN BURTON	5/26/2021	06/21-06/26/21 - WISC PRACTICAL ARTS SUMMER TRAINING MODULE #5	190.00
P002116	BRENAN YACK	5/26/2021	NEWSPAPER SUBSCRIPTION AND CLASSROOM SUPPLIES	75.13
STD04/28/21CCU0677 - ACHM	CALIFORNIA CREDIT UNION - 0677	5/27/2021	STATEMENT ENDING 04/28/21 - 0677	1,249.37
500361	TELENET VOIP, INC.	6/2/2021	BURGLAR ALARM MONITORING SET UP & ACTIVATION	2,045.00
500362	KOURY ENGINEERING & TESTING, INC.	6/2/2021	3/15-4/6/2021 - ENGINEERING AND TESTING SERVICES - PANAMA SITE REQ80	2,407.50
500363	TAO ROSSINI, A PROFESSIONAL CORPORATION	6/2/2021	04/21 - LEGAL SERVICE - PANAMA CONSTRUCTION. REQ80	1,106.25
2002769	CALIFORNIA TEACHERS ASSOCIATION	6/2/2021	05/14/21 - UNION DUES CTA	1,618.42
A000503	VISION SERVICE PLAN INC	6/2/2021	06/21 - VISION HEALTH PLAN - 12 241860	827.98
P002243	LOS ANGELES DEPT. OF WATER AND POWER	6/2/2021	04/22 - 05/21/21 - FIRE SERVICES CHARGES FOR PANAMA	118.72
P002244	PRINTUP	6/2/2021	BANNER MEHRING, GROMMETS, 6 X 4 FEET	55.00
STD05/28/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	6/2/2021	05/28/21 - UNION DUES LOCAL CHAPTER	151.05
STD06/23/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	6/2/2021	05/28/21 - PAYROLL - 403B	4,068.83
1254M	JEZARELLE N LOPEZ	6/8/2021	06/07/21 - PHOTOGRAPHY SERVICES - 8TH GRADE GRAD PARTY	200.00
500364	CANNON DESIGN	6/10/2021	12/20 - ARCHITECTURAL SERVICES FOR PANAMA - REQ76	9,305.16
500365	RED HOOK CAPITAL PARTNERS II LLC	6/10/2021	04/21 - REIMBURSEMENTS	138,919.84
500366	FRONTIER COMMUNICATIONS-6072	6/10/2021	VOID - \$521.76 - 05/24/21 - 06/23/21 - SERVICE PHONE LINES	0.00
2002770	JENNIFER LIFF	6/10/2021	HOODIES - 6TH GR TYE DYE FUNDRAISER	208.00
A000542	SYNCHRONY BANK/AMAZON	6/10/2021	FLY TRAPS	444.81
A000543	EXCELLENT EDUCATION DEVELOPMENT INC.	6/10/2021	05/21 - CALPADS & SIS SUPPORT SERVICES	9,250.00
A000544	FRONTIER COMMUNICATIONS-5511	6/10/2021	05/22/21 - 06/21/21 - OFFICE PHONE LINE	400.80
A000550	FRONTIER COMMUNICATIONS-6072	6/10/2021	05/24/21 - 06/23/21 - SERVICE PHONE LINES	521.76
E000476	SEMA, INC.	6/10/2021	03/13 - 04/12/21 - COPY MACHINES LEASE	649.80
P002369	DIEM-MI TRAN BURTON	6/10/2021	AMAZON - HANDWORK SUPPLIES - 8TH GRADE ROCK PAINTING	1,185.64
P002370	CHARTER'S CHOICE EDUCATIONAL SERVICES	6/10/2021	03/15/21-05/12/21 - COUNSELING SERVICES	3,971.25
P002371	THERAPY WEST	6/10/2021	05/21 - PHYSICAL THERAPY SERVICES VIA TELEHEALTH.	1,280.00
P002372	SOCALGAS	6/10/2021	04/27/21 - 05/26/21 - GAS UTILITY CHARGES	540.03
P002373	UCLA CENTER X	6/10/2021	08/02-08/03/21, 08/05 - 08/06/21 - TEACHER TRAINING	100.00
1258M	IDYLLWILD PINES CAMP & CONFERENCE CENTER	6/15/2021	OVERNIGHT RETREAT - 8TH GRADE CLASS	3,172.76
A000590	SYNCHRONY BANK/AMAZON	6/16/2021	PAPER ROLL	42.57
E000504	ULINE, INC	6/16/2021	BOXES, TAPE & DUFFEL BAG	751.08
P002521	KABAZON WATERS	6/16/2021	(6) 5 GALLON WATER & COOLER RENTAL	45.63
P002522	DAN MANALANG	6/16/2021	06/07 - 06/11/21 - LUNCHES	1,224.00
P002523	SUNBRIDGE INSTITUTE	6/16/2021	06/27-07/02 - 6TH GR PD	570.00
P002524	ATHENS SERVICES	6/16/2021	06/21 - DUMPSTER SERVICES	261.27
P002525	HEATHER HEALY	6/16/2021	ULINE - (10) WOOD PALLETS	369.72
STD06/15/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	6/18/2021	06/15/21 - PAYROLL - 403B	3,229.89
STD06/15/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	6/18/2021	06/15/21 - UNION DUES LOCAL CHAPTER	151.05
1258HCM	IDYLLWILD PINES CAMP & CONFERENCE CENTER	6/22/2021	VOID - \$3,172.76 - OVERNIGHT RETREAT - 8TH GRADE CLASS	0.00
500367	CANNON DESIGN	6/25/2021	12/20 - ARCHITECTURAL SERVICES CHANGE ORDERS	84,768.00
500368	JAMES BUSH	6/25/2021	04/21 - FACILITIES ASSOCIATE CONSULTANT - PANAMA PROJECT	11,750.00
500369	STV CONSTRUCTION INC.	6/25/2021	05/21 - CONSTRUCTION - PANAMA	22,200.00
E000543	MARYANGEE CANO	6/25/2021	CAMPUS SUPPLIES - TAPE, LABELS, RIBBON, WHITE BOARDS	701.15
E000544	POWERSCHOOL GROUP LLC	6/25/2021	10/15/21 - 06/30/22 - SIS HOSTED SUBSCRIPTION	7,876.38

**Ocean Charter
Check Register
5/1/21 - 6/30/21**

Check #	Vendor Name	Date	Description	Amount
P002763	LOS ANGELES DEPT. OF WATER AND POWER	6/25/2021	04/22/21 - 05/21/21 - FIRE SERVICE CHARGES	118.72
P002764	MILLENNIAL CHILD, INC.	6/25/2021	TEACHER SUMMER TRAINING	400.00
P002765	EIDE BAILLY LLP	6/25/2021	FY19/20 - FORM-990 PREP	1,200.00
P002766	KIRA CALUZA	6/25/2021	REIM:11/24/20 READING AND WRITING WORKSHOP	50.00
P002767	LEIDI G PERDOMO	6/25/2021	05/17 - 05/21/21 - CUSTODIAL DUTIES, TRAFFIC, TIER 1, BREAKS, OTHER DUTIES	2,475.00
P002768	LADWP-0791	6/25/2021	04/23 - 05/22/21 - ELECTRIC, WATER AND FIRE CHARGES	4,195.08
P002769	SPORTS IMPORTS, INC	6/25/2021	VOLLEYBALL EQUIPMENT	8,738.81
P002770	UCLA CENTER X	6/25/2021	07/21 - MATH WORKSHOP SUMMER TRAINING	150.00
STD05/28/21CCU0677-ACHM	CALIFORNIA CREDIT UNION - 0677	6/28/2021	STATEMENT ENDING 05/28/21 - 0677	715.70
STD05/28/21CCU1650-ACHM	CALIFORNIA CREDIT UNION - 1650	6/28/2021	STATEMENT ENDING 05/28/21 - 1650	2,975.43
A000683	FRONTIER COMMUNICATIONS-5511	6/30/2021	06/22/21 - 06/30/21 - MAIN OFFICE PHONE SERVICE	93.34
A000684	FRONTIER COMMUNICATIONS-6072	6/30/2021	6/24/21-06/30/21 - PHONE SERVICE	522.66
A000685	FRONTIER COMMUNICATIONS-0373	6/30/2021	06/07/21 - 06/30/21 - INTERNET SERVICE	3,600.00
A000686	FRONTIER COMMUNICATIONS-0522	6/30/2021	06/19/21 - 06/30/21 - INTERNET ROUTER	469.10
E000564	MARYANGEE CANO	6/30/2021	HOME DEPOT, AMAZON - LADDERS, PAINTERS TAPE, DOLLY, CARTS, ETC	1,474.70
P002833	ABBY MALAN	6/30/2021	AMAZON - CAMERA, ADAPTER, WORKBOOK, ETC	236.62
P002834	HIROMI YONEDA-MATSUE	6/30/2021	FLOWERS - END OF YEAR CEREMONIES	272.00
P002835	HANNA MEHRING	6/30/2021	AMAZON - PENCILS, PAPER, INK, BAGS, ETC	355.65
P002836	TOMASA MENDOZA	6/30/2021	AMAZON - PAINT, PENS FOR 5TH GRADE PENTATHLON	117.91
P002837	MARLENE NICHOLAS	6/30/2021	PARTY CITY, TARGET, JOANN, .99 ST - KINDER SUPPLIES	278.49
P002838	MERRIE SCHMIDT	6/30/2021	AMAZON, MICHAELS, STAPLES - CLASS SUPPLIES	360.58
P002839	KIRA CALUZA	6/30/2021	SEESAW - 1 YEAR SUBSCRIPTION, UCLA - CONFERENCE, AMAZON - BOOKS	391.52
P002840	LEIDI G PERDOMO	6/30/2021	06/14 - 06/18/21 - CUSTODIAL DUTIES, TRAFFIC, GRAD SETUP, ETC	1,080.00
P002841	HEATHER HEALY	6/30/2021	AMAZON, JEZARELLE - UTENCILS, DECORATIONS, ETC	967.47
P002842	GINA ROBERTS	6/30/2021	COSTCO, SMART AND FINAL - 8TH GRADE BEACH PARTY	197.91
P002843	PATRICIA CONNOLLY	6/30/2021	LITERACY SUMMER WORKSHOPS	2,142.00
P002844	TATIANA FETT	6/30/2021	ASHIN MOBILE NOTARY - LIVE SCAN	72.00
P002845	SAMANTHA IGNARRO	6/30/2021	HAWTHORN LIVE SCAN - LIVE SCAN	55.00
P002846	DOMINIK FETT	6/30/2021	LA FINGERPRINTS - LIVE SCAN	77.00
P002847	MAKENNA MCILHARGEY	6/30/2021	THE DOCUMENT PEOPLE - LIVE SCAN	72.00
STD03/05/21PINN-37A-ACHM	PINNER CONSTRUCTION CO. INC	6/30/2021	02/21 - CONSTRUCTION SERVICES RETAINAGE - PANAMA SITE REQ78	6,613.41
STD03/05/21PINN-ACHM	PINNER CONSTRUCTION CO. INC	6/30/2021	02/21 - CONSTRUCTION SERVICES - PANAMA REQ 78	125,654.79
STD06/30/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	6/30/2021	06/30/21 - PAYROLL - 403B	2,913.03
STD06/30/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	6/30/2021	06/30/21 - UNION DUES LOCAL CHAPTER	151.05

**Ocean Charter
Credit Card Activity
5/1/21 - 6/30/21**

Account	Amount (Debit)	Amount (Credit)	Posting	Memo	Name	ID
9501 Accounts Payable : Accounts Payable Posting	\$0.00	\$1,249.37	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	\$430.40	\$0.00	Yes	WEECARE FEVER - COVID APP		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$0.00	\$2.74	Yes	HOME DEPOT - SCREWS		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$343.25	\$0.00	Yes	HOME DEPOT - ROPE		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$78.52	\$0.00	Yes	HOME DEPOT - BRUSH, PAINT		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$120.41	\$0.00	Yes	HOME DEPOT - ROPE, WOOD		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$108.27	\$0.00	Yes	HOME DEPOT - PLYWOOD, STEEL, MENDING PLATE, SCREW, BRACE		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$151.31	\$0.00	Yes	HOME DEPOT - PADLOCKS, PAINT, CASTER, SCREWS		GENERAL

Account	Amount (Debit)	Amount (Credit)	Posting	Memo	Name	ID
9501 Accounts Payable : Accounts Payable Posting	\$0.00	\$715.70	Yes	MYBOOKORDERS - GUIDE TO TEACHING LANGUAGE ARTS	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	\$607.67	\$0.00	Yes	WEECARE FEVER - COVID APP		GENERAL
4211 Books & Supplies : Books & Other Reference Materials	\$87.03	\$0.00	Yes	MYBOOKORDERS - GUIDE TO TEACHING LANGUAGE ARTS		GENERAL
5899 Operating Expenses & Services : Consulting & Operating Expenditures : Other Expenses : All Other E	\$1.05	\$0.00	Yes	USPS - IDENTITY VERIFICATION FEE		GENERAL

Account	Amount (Debit)	Amount (Credit)	Posting	Memo	Name	ID
9501 Accounts Payable : Accounts Payable Posting	\$0.00	\$2,923.40	Yes	AMAZON - CALENDAR	CALI001-1045 CALIFORNIA CREDIT UNION - 1650	
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	\$2.99	\$0.00	Yes	APPLE - MEMORY SPACE ON DIRECTORS COMPUTER		GENERAL
5899 Operating Expenses & Services : Consulting & Operating Expenditures : Other Expenses : All Other E	\$7.00	\$0.00	Yes	LATE FEE		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	\$40.00	\$0.00	Yes	INTUIT QB - ONLINE BOOK KEEPING		AFTERCARE
4351 Books & Supplies : Materials & Supplies : Office Supplies	\$10.94	\$0.00	Yes	AMAZON - CALENDAR		GENERAL
4351 Books & Supplies : Materials & Supplies : Office Supplies	\$37.22	\$0.00	Yes	NEWEGG - FLASH DRIVE		GENERAL
4391 Books & Supplies : Materials & Supplies : Other Supplies : Food (Non Nutrition Program)	\$337.38	\$0.00	Yes	COSTCO - SNACKS		SUMMER CAMP
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$55.87	\$0.00	Yes	WALMART - PAINT		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$109.45	\$0.00	Yes	HOME DEPOT - TAPE		GENERAL
4399 Books & Supplies : Materials & Supplies : Other Supplies : All Other Supplies	\$783.36	\$0.00	Yes	HOME DEPOT - SURFACE PROTECTOR AND TAPE		GENERAL
5831 Operating Expenses & Services : Consulting & Operating Expenditures : Advertisement & Recruitmen	\$90.00	\$0.00	Yes	CRAIGSLIST - AD		GENERAL
5852 Operating Expenses & Services : Consulting & Operating Expenditures : Other Consultants & Service	\$190.00	\$0.00	Yes	PAYPAL - WALDORF - TEACHER TRAINING		PD TEACHER
5852 Operating Expenses & Services : Consulting & Operating Expenditures : Other Consultants & Service	\$437.75	\$0.00	Yes	CENTER FOR ANTHROPOSOPHY - TEACHER TRAINING		PD TEACHER
5852 Operating Expenses & Services : Consulting & Operating Expenditures : Other Consultants & Service	\$150.00	\$0.00	Yes	JAMIE YORK PRESS - ONLINE WORKSHOP		PD TEACHER
5852 Operating Expenses & Services : Consulting & Operating Expenditures : Other Consultants & Service	\$0.00	\$115.00	Yes	PAYPAL - WISC TEACHER TRAINING		PD TEACHER
5852 Operating Expenses & Services : Consulting & Operating Expenditures : Other Consultants & Service	\$266.85	\$0.00	Yes	EB REJUVENATION - TEACHER TRAINING		PD TEACHER
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$11.25	\$0.00	Yes	MSFT - OFFICE 365 PROPLUS		GENERAL
5861 Operating Expenses & Services : Consulting & Operating Expenditures : Non Instructional Software	\$17.75	\$0.00	Yes	MSFT - OFFICE 365		GENERAL
5865 Operating Expenses & Services : Consulting & Operating Expenditures : Fundraising Cost	\$0.00	\$39.92	Yes	VISTA PRINT - REFUND OF SALES TAX		OCS STORE
5865 Operating Expenses & Services : Consulting & Operating Expenditures : Fundraising Cost	\$459.52	\$0.00	Yes	VISTA PRINT - MUGS - OCS STORE		OCS STORE

OCEAN CHARTER SCHOOL
2020-21 Cash Flow Forecast

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Actuals as of 6/30/2021

			# of months remaining in FY													ACTUAL Accrual	FORECAST Jul-20 - Jun-21	Budget Variance	
			12	11	10	9	8	7	6	5	4	3	2	1	Better / (Worse)			% Better / (Worse)	
	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	ACTUAL Apr-21	ACTUAL May-21	ACTUAL Jun-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						
3 - State Apportionment Schedule, FY 20-21 Version, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	4%	4%	4%	80%					
1 - District Apportionment Schedule, Paid on Time			6%	12%	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	1,848,153		96,453	96,453	173,615	173,615	173,615	173,615	173,615	101,895	49,896	48,044	587,337		1,848,153	(101,553)	-5%	
8012 Education Protection Account	823,987	1,183,945				235,809			235,809		303,726			408,601		1,183,945	359,958	44%	
8019 Local Control Funding Formula - Prior Year		62,272								7,623	3,087	2,972	48,590			62,272	62,272	100%	
8096 In Lieu of Property Taxes	1,382,565	1,560,404	87,918	175,837	117,225	117,225		234,449	117,225	205,143	140,898	105,968	105,968	152,550		1,560,406	177,840	13%	
8098 In Lieu of Property Taxes, Prior Year											(62,247)			(25)		(62,272)	(62,272)	100%	
Total 8011-8098 - Local Control Funding Formula Sources	4,156,259	4,654,774	87,918	272,290	213,678	526,649	173,615	408,064	526,649	378,758	554,142	96,704	156,984	1,197,053		4,592,504	436,245	10%	
8100-8299 - Federal Revenue																			
8181 Special Education - Federal (IDEA)																			
8221 Child Nutrition - Federal		169																	
8223 CACFP Supper																			
8291 Title I	39,502	39,645							9,251			9,419		30,975		49,645	10,143	26%	
8292 Title II	8,673	8,376							8,376							8,376	(297)	-3%	
8294 Title III																			
8295 Title IV, SSAE	10,000	10,000							2,500			2,500		(5,000)			(10,000)	-100%	
8296 Title IV, PCSGP																			
8297 Facilities Incentive Grant																			
8299 All Other Federal Revenue	32,791	261,040			204,485				7,981			655,000		(606,426)		261,040	228,249	696%	
Total 8100-8299 - Other Federal Income	90,966	319,230			204,485				28,108			666,919		(580,451)		319,061	228,095	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	90,289								28,099			26,051	36,140		90,291	10,183	13%	
8562 State Lottery - Prop 20	28,273	39,170										1,352		37,819		39,171	10,898	39%	
8560 Lottery Revenue	108,381	129,460														129,462	21,081	19%	
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							234,758		(234,758)		36,966	36,966	100%	
Total 8300-8599 - Other State Income	116,835	174,890			36,966				8,452	28,099		27,403	234,758	(160,798)		174,880	58,046	50%	
8600-8799 - Other Local Revenue																			
8631 Sale of Equipment & Supplies																			
8634 Food Service Sales	44,517	46,741										1,035	1,165	405		2,605	(41,912)	-94%	
8650 Leases & Rentals																			
8660 Interest & Dividend Income			8	9	11	14	23	41	48	50	59	54	50	65		432	432	100%	
8662 Net Increase (Decrease) in Fair Value of Investments																			
8681 Intra-Agency Fee Income																			
8682 Childcare & Enrichment Program Fees	100,000											1,050				1,050	(98,950)	-99%	
8689 All Other Fees & Contracts					8											8	8	100%	
8692 Grants	2,400	2,400								3,400				17,000		20,400	18,000	750%	
8694 In Kind Donations	150,000	150,000			17,000	140	20,000	59,500	2,010	18,810	1,050		200	4,500		123,210	(26,790)	-18%	
8695 Contributions & Events	193,880	193,880	2,124	2,751	14,569	2,145	27,093	64,186	5,923	77,029	19,071	2,982	19,969	33,544		271,385	77,505	40%	
8696 Other Fundraising					180									2,497		2,677	2,677	100%	
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	73,695	105,832	617,012		4,772,800	(3,098,934)	-39%	
8698 SELPA Grants																			

OCEAN CHARTER SCHOOL

2020-21 Cash Flow Forecast

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Actuals as of 6/30/2021

			# of months remaining in FY												ACTUAL Accrual	FORECAST Jul-20 - Jun-21	Budget Variance			
	2020-21 Budget	2020-21 Trend	12	11	10	9	8	7	6	5	4	3	2	1			Jul-20	Jun-21	Better / (Worse)	% 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						
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	12,283	8,824	27,497	-	300,279	(83,569)	-39%		
5000 - Operating Services																				
5211 Travel & Conferences	34,500	34,500	-	50	-	350	-	50	-	1,305	-	-	220	685	-	2,660	31,840	92%		
5311 Dues & Memberships	16,323	16,323	3,021	30	1,510	15	224	4,553	2,598	-	-	-	-	120	-	12,070	4,253	26%		
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	42,055	-	-	-	119,042	(35,057)	-42%		
5511 Utilities	136,000	96,000	-	-	-	-	-	-	-	-	-	-	509	5,665	-	6,174	129,826	95%		
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5531 Housekeeping Services	3,093	52,093	-	-	-	-	-	-	-	-	-	11,623	20,825	16,015	-	48,463	(45,370)	-1467%		
5599 Other Facility Operations & Utilities	5,448	21,448	-	-	-	-	-	135	-	-	200	-	5,016	-	-	5,351	97	2%		
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5619 Other Facility Rentals	3,075	1,268,232	1,265,158	97	-	-	-	-	-	-	-	-	-	-	-	1,265,255	(1,262,180)	-41046%		
5621 Equipment Lease	22,440	22,440	821	-	(3,221)	2,301	-	3,473	487	5,271	2,202	1,691	2,390	2,041	-	17,457	4,983	22%		
5631 Vendor Repairs	5,877	5,877	-	-	-	-	-	-	-	349	-	-	-	-	-	349	5,528	94%		
5812 Field Trips & Pupil Transportation	-	-	-	-	-	140	-	-	-	50	300	50	(3,680)	3,237	-	97	(97)	100%		
5821 Legal	24,875	114,000	-	37,247	15,260	8,538	5,072	6,279	5,182	(20,145)	(4,282)	2,781	2,171	1,538	-	59,642	(34,767)	-140%		
5823 Audit	13,076	13,076	-	-	-	-	-	1,200	8,500	-	-	-	-	1,200	-	10,900	2,176	17%		
5831 Advertisement & Recruitment	2,179	2,179	-	750	-	-	-	-	-	45	-	-	-	90	-	885	1,294	59%		
5841 Contracted Substitute Teachers	24,518	24,518	-	-	-	-	-	643	201	-	-	-	1,710	-	-	2,554	21,964	90%		
5842 Special Education Services	-	25,000	-	640	7,000	640	3,494	4,940	(5,554)	4,448	2,560	1,280	6,894	10,535	-	36,876	(36,876)	100%		
5843 Non Public School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5844 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5849 Other Student Instructional Services	-	30,240	-	-	-	-	-	-	14,179	-	3,083	-	4,760	1,957	-	23,978	(23,978)	100%		
5852 Professional Development	23,000	35,000	-	2,849	8,100	-	-	7,600	-	272	-	-	190	4,142	-	23,153	(153)	-1%		
5854 Nursing & Medical (Non-IEP)	8,173	3,000	-	-	-	225	-	-	-	-	416	-	-	-	-	641	7,532	92%		
5859 All Other Consultants & Services	129,526	143,526	249	11,211	9,992	22,459	897	11,522	10,819	22,067	10,688	22,473	11,196	25,935	-	159,508	(29,982)	-23%		
5861 Non Instructional Software	20,909	26,409	16,811	91	6,530	4,667	92	97	2,121	442	476	110	1,687	1,530	-	34,654	(13,745)	-66%		
5865 Fundraising Cost	5,179	5,179	-	-	888	6,092	-	-	-	-	600	-	-	403	-	7,984	(2,805)	-54%		
5871 District Oversight Fees	41,563	45,925	2,603	5,205	3,470	3,470	6,940	3,470	6,073	5,062	3,216	3,216	3,216	3,200	-	45,925	(4,363)	-10%		
5872 Special Education Fees (SELPA)	316,899	332,926	18,206	36,412	24,275	24,275	-	48,550	24,275	42,481	44,537	23,305	23,305	23,305	-	332,926	(16,027)	-5%		
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	377	-	377	(377)	100%		
5899 All Other Expenses	90,949	51,549	164	99	449	333	2,825	555	988	5,230	1,187	520	2,107	3,347	-	17,804	73,145	80%		
5911 Office Phone	28,290	28,290	669	-	(1,567)	933	(17)	1,797	113	752	1,167	863	293	1,026	-	6,027	22,263	79%		
5913 Mobile Phone	-	(231)	-	28	28	28	28	28	28	28	28	28	28	28	-	277	(277)	100%		
5921 Internet	20,910	40,910	-	2,352	16,360	20	-	13,007	1,800	987	3,890	1,014	1,815	1,021	-	42,267	(21,357)	-102%		
5923 Website Hosting	8,150	8,150	-	18	-	33	10	-	-	-	-	-	-	-	-	61	8,089	99%		
5931 Postage & Shipping	1,025	1,025	-	8	62	198	4	45	52	56	118	8	379	48	-	978	47	5%		
5999 Other Communications	-	-	-	75	75	75	75	76	86	76	76	76	76	148	-	838	(838)	100%		
Total 5000 - Operating Services	1,069,962	2,531,564	1,328,699	104,161	96,210	81,791	19,888	117,710	76,786	77,185	79,105	111,092	85,002	107,593	-	2,285,173	(1,215,211)	-114%		
6000 - Capital Outlay																				
6901 Depreciation Expense	1,739,599	818,447	187	108	108	108	103	103	103	82	122	113,915	114,136	115,299	-	344,373	1,395,226	80%		
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 6000 - Capital Outlay	1,739,599	818,447	187	108	108	108	103	103	103	82	122	113,915	114,136	115,299	-	344,373	1,395,226	80%		
7000 - Other Outgo																				
7438 Interest Expense	81,876	29,994	2,654	6,635	5,687	-	7,700	2,125	3,754	-	-	-	-	-	-	28,556	53,320	-65%		
Total 7000 - Other Outgo	81,876	29,994	2,654	6,635	5,687	-	7,700	2,125	3,754	-	-	-	-	-	-	28,556	53,320	-65%		
TOTAL EXPENSE	6,442,144	7,329,307	1,463,774	373,106	596,381	379,387	244,390	401,304	361,072	406,213	390,783	526,414	539,732	508,358	-	6,190,913	251,231	4%		
NET INCOME	6,289,446	6,761,298	(1,346,415)	269,263	915,401	1,023,382	819,762	209,727	230,283	765,163	270,379	359,662	(20,773)	1,277,981	-	4,773,815	(1,515,631)	-24%		
NET INCOME - OPERATING	7,311	(441,990)	(1,369,174)	(98,055)	(126,398)	155,902	(43,205)	79,440	228,376	53,105	182,490	399,881	(12,670)	771,769	-	222,178	214,867			
NET INCOME - OPERATING (less overallocation fee)			(104,016)												-	1,487,336				
NET INCOME - Restricted	6,282,135	7,203,287	22,759	367,318	1,041,799	867,480	862,967	130,287	1,907	712,058	87,889	(40,219)	(8,103)	506,213	-	4,551,637	(1,730,498)			
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	2,864,537	2,695,216	2,227,972	-	4,415,799	967,637		
Cash Flow from Operating Activities																				
Net Income	6,289,446	6,761,298	(1,346,415)	269,263	915,401	1,023,382	819,762	209,727	230,283	765,163	270,379	359,662	(20,773)	1,277,981	-	4,773,815	(1,515,631)			

OCEAN CHARTER SCHOOL
2020-21 Cash Flow Forecast

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Actuals as of 6/30/2021

			# of months remaining in FY												ACTUAL Accrual	FORECAST Jul-20 - Jun-21	Budget Variance Better / (Worse)	% Better / (Worse)
	State Schedule:	District Schedule:	12	11	10	9	8	7	6	5	4	3	2	1				
	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				
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	ACTUAL Apr-21	ACTUAL May-21	ACTUAL Jun-21	ACTUAL Accrual	FORECAST Jul-20 - Jun-21	Budget Variance Better / (Worse)	% Better / (Worse)	
Change in Accounts Receivable			-	-	-	-	-	-	-	-	-	-	-	-	-			
Prior Year Accounts Receivable	468,071	684,334	495,198	167,839	-	21,177	-	-	-	-	121	-	(1,223,262)	-	(538,928)	(1,006,999)		
Current Year Accounts Receivable	(735,465)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	735,465	
Change in Due from	-	-	-	-	-	(107)	5,409	-	-	-	-	(133)	-	(2,332)	-	2,836	2,836	
Change in Accounts Payable	(4,215)	(1,929,731)	(1,203,220)	(868,949)	(87,265)	199,955	608,815	(829,001)	1,774	46,055	(38,358)	31,196	(47,948)	257,215	(1,929,731)	(1,925,516)		
Change in Due to	(21,140)	(211,796)	(206,954)	(1,881)	-	21,421	-	(6,667)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(1,049)	(211,796)	(190,657)		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	-	2,498	5,876	(6,234)	760	(1,115)	40,738	359	(40,335)	1,475	320	(4)	339	320	2,498	2,498		
Change in Prepaid Expenditures	(20,824)	2,713	19,796	-	(2,267)	(974)	-	-	(4,032)	(168)	-	-	(76)	(9,564)	2,713	23,537		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	(2,578,941)	872,166	(22,759)	4,925,476	(1,024,799)	(867,339)	(842,967)	(70,787)	-	(693,330)	(86,961)	(73,695)	(105,832)	(264,841)	872,166	3,451,107		
Depreciation Expense	1,739,599	208,918	187	108	108	108	(10,455)	103	(123,257)	(1,455)	122	113,915	114,136	115,299	208,918	(1,530,681)		
Cash Flow from Investing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditures	(7,880,483)	(4,640,476)	(22,759)	(367,318)	(1,024,799)	(867,339)	(831,467)	(70,787)	122,863	(688,963)	(89,352)	(77,712)	(105,832)	(617,012)	(4,640,476)	3,240,007		
Cash Flow from Financing Activities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	1,300,000	1,265,158	1,265,158	-	-	-	-	-	-	-	-	-	-	-	1,265,158	(34,842)		
Use - Loans	(1,540,795)	(1,995,000)	(3,333)	(3,333)	(703,333)	(30,000)	-	(600,000)	-	-	-	(655,000)	-	-	(1,995,000)	(454,205)		
Ending Cash Balance	463,415	5,435,881	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	2,864,537	2,695,216	2,227,972	2,227,972			
Restricted Portion of Ending Cash Balance		5,435,881	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	2,425,829	2,319,997	1,709,285	1,709,285			
Unrestricted Cash Balance - OPERATING		4,252,890	2,236,344	1,425,838	524,441	890,947	1,523,748	827,483	411,445	530,220	670,118	438,708	375,220	518,687	518,687			