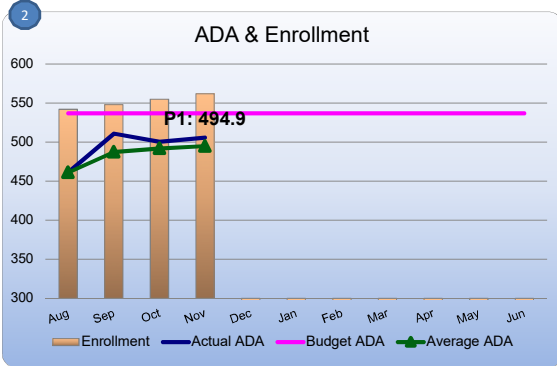


OCEAN CHARTER SCHOOL - Financial Dashboard (November 2021)

1 Key Performance Indicators

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



KEY POINTS

- Enrollment at the end of month 4 was 562, 9 students lower than budget
- ADA through Month 4 was 494.90 and the ADA rate was 90.2%
- 21-22 Operating Net Income is projected at \$174K
- A few key updates compared to last month
 - LCFF Revenue down by 76K – due to the decline in enrollment and ADA
 - Classified salaries expense down by \$107K – due to reduced hours worked by aftercare/enrichment staff and classified support staff
 - Health & Welfare expense down by \$30K – removed 13% increase
 - Nutrition program expense down by \$106K – forecast adjusted to match actual meal costs
- Cash at the end of November was \$1.9M while projected cash at year-end is \$583K

3 Average Daily Attendance Analysis

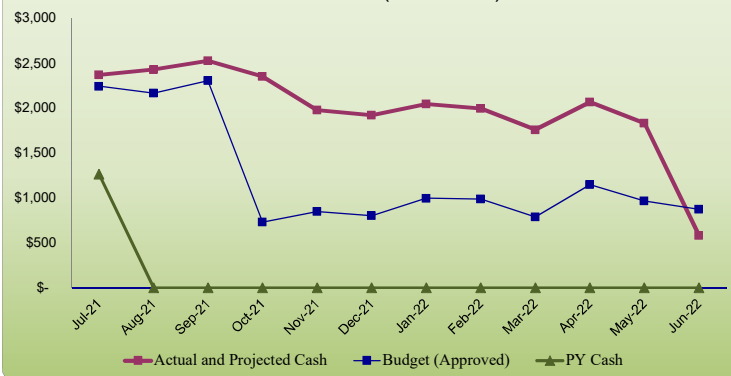
Category	Actual through Month 4	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	562	560	571	(11)	560	557
ADA %	90.2%	92.0%	94.0%	-2.0%	92.8%	97.0%
Average ADA	494.90	510.88	536.74	(25.86)	519.47	531.99

4 LCFF Supplemental & Concentration Grant Factors

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

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 11/30/21	FY 21-22 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 20-21	FY 19-20
Local Control Funding Formula	4,603,733	4,842,929	(239,196)	4,680,110	(76,377)	1,409,298	1,524,086	(114,788)	4,592,504	4,337,599
Federal Revenue	438,458	181,564	256,895	468,535	(30,077)	32,843	-	32,843	319,061	161,675
State Revenue	567,789	582,343	(14,555)	534,989	32,800	39,214	293,027	(253,813)	174,880	115,813
Other Local Revenue	2,144,107	2,094,401	49,706	2,144,107	0	846,645	1,811,653	(965,007)	5,446,956	20,773,712
Grants/Fundraising	461,276	603,688	(142,412)	461,276	0	139,247	143,453	(4,206)	431,327	497,436
TOTAL REVENUE	8,215,362	8,304,924	(89,562)	8,289,016	(73,654)	2,467,247	3,772,219	(1,304,972)	10,964,728	25,886,236
<i>Total per ADA</i>	<i>16,081</i>	<i>15,473</i>	<i>608</i>	<i>16,225</i>	<i>(144)</i>				<i>20,611</i>	<i>51,635</i>
<i>wo Grants/Fundraising</i>	<i>15,178</i>	<i>14,348</i>	<i>830</i>	<i>15,322</i>	<i>(144)</i>				<i>19,800</i>	<i>50,643</i>
Certificated Salaries	1,850,074	1,904,600	54,526	1,835,953	(14,121)	669,689	714,744	45,055	1,583,091	1,723,966
Classified Salaries	1,424,400	1,605,427	181,027	1,531,791	107,390	553,568	576,312	22,744	866,061	1,040,668
Benefits	949,622	1,007,209	57,587	990,676	41,054	387,034	410,400	23,366	783,379	863,196
Student Supplies	359,941	264,498	(95,443)	464,518	104,577	176,762	150,671	(26,092)	300,279	129,265
Operating Expenses	1,604,336	1,513,767	(90,569)	1,589,957	(14,379)	535,263	655,306	120,043	2,285,173	1,864,958
Other	1,436,319	1,424,823	(11,496)	1,430,016	(6,303)	595,241	593,676	(1,564)	382,873	7,737
TOTAL EXPENSES	7,624,693	7,720,325	95,632	7,842,910	218,217	2,917,557	3,101,108	183,551	6,200,857	5,629,790
<i>Total per ADA</i>	<i>14,925</i>	<i>14,384</i>	<i>(541)</i>	<i>15,352</i>	<i>(427)</i>				<i>11,656</i>	<i>11,230</i>
NET INCOME / (LOSS)	590,669	584,599	6,070	446,106	144,584	(450,310)	671,110	(1,119,856)	4,763,871	20,256,445
OPERATING INCOME - OCEAN	174,004	156,438	17,566	23,137	150,867	(528,870)	(500,698)	(28,171)	222,178	(20,088)
EBITDA	2,026,989	2,009,423	17,566	1,876,122	150,867	144,930	1,264,787	(1,119,856)	5,146,744	20,264,182

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



Year-End Cash Balance		
Projected	Budget	Variance
583,128	874,295	(291,167)

7 Balance Sheet

	6/30/2021	10/31/2021	11/30/2021	6/30/2022 FC
Assets				
Cash, Operating	312,746	939,355	945,168	583,127
Cash, Restricted	1,915,227	1,414,098	1,033,885	0
Accounts Receivable	1,165,826	5,239	5,239	1,096,823
Due From Others	5,064	4,308	2,286	2,286
Other Assets	17,119	4,395	4,395	22,266
Net Fixed Assets	56,558,657	56,372,329	56,632,516	56,825,322
Total Assets	59,974,637	58,739,724	58,623,488	58,529,824
Liabilities				
A/P & Payroll	300,735	82,616	132,046	54,358
Due to Others	2,285	30,000	26,667	3,596
Deferred Revenue	294,735	247,304	247,304	247,304
Deferred Revenue - Augmentation funds	1,702,985	1,414,098	1,033,885	0
Total Debt	11,525,157	11,485,157	11,485,157	11,485,157
Total Liabilities	13,825,897	13,259,176	12,925,060	11,790,416
Equity				
Beginning Fund Bal.	41,384,868	46,148,739	46,148,739	46,148,739
Net Income/(Loss)	4,763,871	(668,190)	(450,310)	590,669
Total Equity	46,148,739	45,480,548	45,698,429	46,739,408
Total Liabilities & Equity	59,974,636	58,739,725	58,623,488	58,529,824

Available Line of Credit				
Days Cash on Hand	20	53	56	34
Cash Reserve %	5.3%	14.6%	15.3%	9.4%



OCEAN CHARTER SCHOOL Financial Analysis November 2021

Net Income

Ocean Charter School is projected to achieve a net income of \$591K and an operating net income (adjusted for building project related items) of \$174K in FY21-22 compared to \$585K and \$156K (Operating) in the board approved budget. Reasons for this positive \$6K and \$18K (Operating) variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of November 30, 2021, the school's Operating cash balance was \$945K. By June 30, 2022, the school's cash balance is projected to be \$583K, which represents a 9% reserve.

As of November 30, 2021, the Accounts Receivable balance was \$5K, due to outstanding Revenue not yet received for FY20/21.

As of November 30, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$132K, compared to \$83K in the prior month.

As of November 30, 2021, OCS had a debt balance of \$11.49M compared to \$11.49M in the prior month composed of \$10.3M Prop 1D loan funds and \$1.225M over-allocation penalty repayments. An additional \$K will be added this fiscal year.

As of November 30, 2021, the Deferred Revenue balance was \$1.28M, which represents \$1.03M of un-earned Site Project Augmentation funds and \$247K of un-earned ELO, IPI and ESSER II funds.

Income Statement

Revenue

Total revenue for FY21-22 is projected to be \$8.22M, which is \$90K or 1.1% under budgeted revenue of \$8.30M.

8011-8098 – LCFF revenue is projected to be 239K under budget to lower enrollment and ADA. (Enrollment budgeted at 571 vs. forecasted at 560)

8100-8299 – Other Federal Income is projected to be \$257K over budget due to the addition of Nutrition program revenue (190K) and COVID testing funds(88K). This section also includes a decreased in ESSER II funds being carried over to the following year.

8694-8696 - Fundraising revenue is projected to be \$142K under budget due to adjustments made to the fundraising budget.

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

Expenses

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



Total expenses for FY21-22 are projected to be \$7.62M, which is \$96K or 1.2% under budgeted expenditures of \$7.72M.

1170 – Substitute teacher salaries expense is projected to be \$78K higher than budget additional long term subs added to the forecast. This increase is offset by the \$115K decrease in 1110 Teacher Salaries as a result of teacher resignation and teachers being re-classified from 1110 to 1170.

2000 – Classified Salaries expense is projected to be \$181K lower than budget due to less hours worked by aftercare/afterschool staff, support staff and office staff.

3401 – Health & Welfare benefits expense is projected to be \$38K higher than budget due to actual bills coming in higher.

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

4711 – Nutrition program expense is projected to be \$58K higher than budget due to more meals being served.

Non-Operating Net Income (from construction activities)

Non-operating net income was \$423K compared to a budgeted net income of \$416K. The \$12K variance is due to depreciation of Site expenditures.

ADA

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

The forecast assumes an ADA of 510.88 based on an enrollment of 560 and a 92.0% attendance rate.

In Month 4, ADA was 505.87 with 562 students enrolled at the end of the month and a 90.6% ADA rate.

Average ADA for the year (through Month 4) is 494.90 (a 90.2% ADA rate for the year to date).

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

ExED
ExED (Consolidated)
Nov 2021

Income Stmt for Board Financial Package

Financial Row	Actual (Nov 2021)	Budget (Nov 2021)	1st Month Variance 2021 - Nov 2021)	2021 - Nov 2021)	2021 - Nov 2021)	YTD Variance 2021 - Jun 2022)	Budget Remaining	Budget Remaining
Income								
LCFF Revenues								
8011 - Local Control Funding Formula	187,321	176,333	10,988	582,776	548,592	34,184	1,976,712	1,393,936
8012 - Education Protection Account	0	0	0	295,986	320,125	(24,139)	1,291,910	995,924
8096 - In Lieu of Property Taxes	124,832	124,832	(0)	530,536	655,370	(124,834)	1,574,307	1,043,771
Total LCFF Revenues	\$312,153	\$301,165	\$10,988	\$1,409,298	\$1,524,086	(\$114,788)	\$4,842,929	\$3,433,631
Federal Revenues								
8291 - Title I	0	0	0	9,826	0	9,826	39,818	29,992
8292 - Title II	2,201	0	2,201	2,201	0	2,201	8,819	6,618
8295 - Title IV, SSAE	0	0	0	0	0	0	10,000	10,000
8299 - All Other Federal Revenue	0	0	0	20,816	0	20,816	122,927	102,111
Total Federal Revenues	\$2,201	\$0	\$2,201	\$32,843	\$0	\$32,843	\$181,564	\$148,721
Other State Revenues								
8550 - Mandate Block Grant	0	0	0	0	0	0	9,156	9,156
8561 - State Lottery - Non Prop 20	0	0	0	0	0	0	87,489	87,489
8562 - State Lottery - Prop 20	0	0	0	0	0	0	34,888	34,888
8599 - State Revenue - Other	39,214	293,027	(253,813)	39,214	293,027	(253,813)	450,811	411,597
Total Other State Revenues	\$39,214	\$293,027	(\$253,813)	\$39,214	\$293,027	(\$253,813)	\$582,343	\$543,129
Local Revenues								
8634 - Food Service Sales	0	4,284	(4,284)	0	8,093	(8,093)	41,416	41,416
8660 - Interest & Dividend Income	6	0	6	262	0	262	0	(262)
8682 - Childcare & Enrichment Program Fees	12,790	32,184	(19,394)	86,161	100,575	(14,414)	350,000	263,839
8697 - E-Rate	0	0	0	0	1,702,985	(1,702,985)	1,702,985	1,702,985
8699 - All Other Local Revenue	380,213	0	380,213	758,811	0	758,811	0	(758,811)
Total Local Revenues	\$393,009	\$36,468	\$356,541	\$845,234	\$1,811,653	(\$966,418)	\$2,094,401	\$1,249,167
Grants & Fundraising								
8692 - Grants	0	0	0	0	0	0	2,400	2,400
8695 - Contributions & Events	73,558	45,053	28,505	134,547	80,953	53,594	451,288	316,741
8696 - Other Fundraising	4,700	12,500	(7,800)	4,700	62,500	(57,800)	150,000	145,300
Total Grants & Fundraising	\$78,258	\$57,553	\$20,705	\$139,247	\$143,453	(\$4,206)	\$603,688	\$464,441
Other Prior Year Adjustments								
8999 - Other Prior Year Adjustment	0	0	0	1,411	0	1,411	0	(1,411)
Total Other Prior Year Adjustments	\$0	\$0	\$0	\$1,411	\$0	\$1,411	\$0	(\$1,411)
Gross Income	\$824,835	\$688,214	\$136,621	\$2,467,247	\$3,772,219	(\$1,304,972)	\$8,304,924	\$5,837,677
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	129,364	142,967	(13,603)	513,045	571,868	(58,823)	1,572,637	1,059,592
1170 - Teachers' Salaries - Substitute	10,980	5,859	5,121	40,756	20,353	20,404	55,507	14,751
1175 - Teachers' Salaries - Stipend/Extra Duty	840	0	840	26,549	16,000	10,549	16,000	(10,549)
1211 - Certificated Pupil Support - Librarians	248	0	248	880	0	880	0	(880)
1213 - Certificated Pupil Support - Guidance & Counselors	0	4,222	(4,222)	0	14,667	(14,667)	40,000	40,000
1300 - Certificated Supervisors' & Administrators' Salaries	17,692	18,371	(679)	88,460	91,857	(3,397)	220,456	131,996
Total Certificated Salaries	\$159,123	\$171,420	(\$12,297)	\$669,689	\$714,744	(\$45,055)	\$1,904,600	\$1,234,911

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Nov 2021

Classified Salaries

2111 - Instructional Aide & Other Salaries	64,366	65,240	(874)	299,523	226,735	72,788	622,459	322,936
2121 - After School Staff Salaries	3,396	23,226	(19,830)	9,095	81,708	(72,613)	223,018	213,923
2131 - Classified Teacher Salaries	21,119	25,978	(4,859)	75,837	84,752	(8,915)	266,599	190,762
2200 - Classified Support Salaries	5,848	10,479	(4,631)	16,280	42,190	(25,910)	110,433	94,153
2400 - Classified Office Staff Salaries	30,679	35,430	(4,751)	152,832	140,926	11,906	382,918	230,086

Total Classified Salaries	\$125,408	\$160,353	(\$34,945)	\$553,568	\$576,312	(\$22,744)	\$1,605,427	\$1,051,860
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Employee Benefits

3111 - STRS - State Teachers Retirement System	27,549	31,356	(3,807)	121,878	132,692	(10,815)	350,477	228,599
3311 - OASDI - Social Security	6,890	9,080	(2,190)	30,274	31,423	(1,149)	89,196	58,922
3331 - MED - Medicare	4,084	4,811	(726)	17,543	18,720	(1,178)	50,895	33,353
3401 - H&W - Health & Welfare	32,919	30,223	2,696	191,003	151,115	39,888	362,675	171,673
3501 - SUI - State Unemployment Insurance	1,408	1,659	(251)	6,049	6,455	(406)	17,550	11,501
3601 - Workers' Compensation Insurance	0	7,809	(7,809)	6,649	54,664	(48,015)	93,710	87,060
3901 - Other Retirement Benefits	2,555	4,265	(1,711)	13,639	15,330	(1,691)	42,705	29,066

Total Employee Benefits	\$75,405	\$89,203	(\$13,798)	\$387,034	\$410,400	(\$23,366)	\$1,007,209	\$620,175
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Supplies

4111 - Core Curricula Materials	0	0	0	9,101	28,100	(18,999)	28,100	18,999
4211 - Books & Other Reference Materials	239	0	239	4,792	1,415	3,377	1,415	(3,377)
4311 - Student Materials	1,954	8,989	(7,036)	74,035	44,945	29,090	107,869	33,834
4351 - Office Supplies	1,069	377	692	3,535	1,887	1,649	4,528	993
4371 - Custodial Supplies	3,116	854	2,261	8,265	4,271	3,994	10,251	1,986
4391 - Food (Non Nutrition Program)	1,496	1,187	309	6,742	5,933	809	14,240	7,498
4392 - Uniforms	0	140	(140)	0	698	(698)	1,676	1,676
4393 - PE & Sports Equipment	436	186	250	436	931	(495)	2,234	1,798
4395 - Before & After School Program Supplies	795	171	624	1,080	854	225	2,050	970
4399 - All Other Supplies	2,226	0	2,226	5,040	32,500	(27,460)	32,500	27,460
4411 - Non Capitalized Equipment	781	0	781	17,839	12,500	5,339	12,500	(5,339)
4711 - Nutrition Program Food & Supplies	10,705	8,807	1,898	45,897	16,636	29,262	47,135	1,238

Total Supplies	\$22,816	\$20,711	\$2,105	\$176,762	\$150,671	\$26,092	\$264,498	\$87,735
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Operating Expenses

5211 - Travel & Conferences	147	2,875	(2,728)	4,992	14,375	(9,383)	34,500	29,508
5311 - Dues & Memberships	9,080	1,401	7,679	12,590	7,007	5,583	16,816	4,226
5451 - General Insurance	0	11,714	(11,714)	92,468	81,996	10,472	140,564	48,096
5511 - Utilities	4,836	8,447	(3,611)	29,932	42,235	(12,303)	101,364	71,432
5531 - Housekeeping Services	14,830	10,208	4,622	87,855	51,042	36,813	122,500	34,645
5599 - Other Facility Operations & Utilities	26	7,500	(7,474)	855	37,500	(36,645)	90,000	89,145
5619 - Other Facility Rentals	0	256	(256)	0	1,281	(1,281)	3,075	3,075
5621 - Equipment Lease	1,679	1,975	(295)	7,913	9,873	(1,959)	23,694	15,781
5631 - Vendor Repairs	0	517	(517)	0	2,585	(2,585)	6,205	6,205
5812 - Field Trips & Pupil Transportation	1,552	0	1,552	1,467	0	1,467	0	(1,467)
5821 - Legal	1,423	3,333	(1,910)	6,755	16,667	(9,912)	40,000	33,245
5823 - Audit	5,000	892	4,108	10,000	4,458	5,542	10,700	700
5831 - Advertisement & Recruitment	135	687	(552)	1,515	3,435	(1,920)	8,244	6,729
5841 - Contracted Substitute Teachers	344	2,157	(1,814)	4,842	10,787	(5,944)	25,888	21,046
5842 - Special Education Services	0	1,250	(1,250)	9,734	6,250	3,484	15,000	5,266

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5849 - Other Student Instructional Services	0	5,250	(5,250)	(290)	26,250	(26,540)	63,000	63,290
5852 - PD Consultants & Tuition	16,622	9,833	6,789	39,713	49,167	(9,454)	118,000	78,287
5854 - Nursing & Medical (Non-IEP)	3,768	264	3,504	4,913	1,320	3,593	3,168	(1,745)
5859 - All Other Consultants & Services	1,102	12,921	(11,819)	18,108	64,604	(46,496)	155,050	136,942
5861 - Non Instructional Software	3,471	2,192	1,279	32,521	10,958	21,563	26,300	(6,221)
5865 - Fundraising Cost	500	2,192	(1,692)	1,369	10,958	(9,589)	26,300	24,931
5871 - District Oversight Fees	3,674	4,036	(362)	15,615	20,179	(4,564)	48,429	32,814
5872 - Special Education Fees (SELPA)	26,634	27,409	(775)	113,195	143,897	(30,702)	342,612	229,417
5899 - All Other Expenses	2,652	2,733	(81)	9,836	13,667	(3,831)	32,800	22,964
5911 - Office Phone	1,774	2,428	(655)	4,086	12,141	(8,055)	29,139	25,053
5913 - Mobile Phone	0	21	(21)	0	107	(107)	257	257
5921 - Internet	4,813	1,667	3,146	24,076	8,333	15,742	20,000	(4,076)
5923 - Website Hosting	0	700	(700)	36	3,498	(3,462)	8,395	8,359
5931 - Postage & Shipping	16	88	(72)	799	440	359	1,056	257
5999 - Other Communications	97	59	38	368	296	72	711	343
Total Operating Expenses	\$104,176	\$125,005	(\$20,830)	\$535,263	\$655,306	(\$120,043)	\$1,513,767	\$978,504
Capital Outlay								
6901 - Depreciation Expense	120,027	118,735	1,292	595,241	593,676	1,564	1,424,823	829,583
Total Capital Outlay	\$120,027	\$118,735	\$1,292	\$595,241	\$593,676	\$1,564	\$1,424,823	\$829,583
Total Expenses	\$606,955	\$685,427	(\$78,472)	\$2,917,557	\$3,101,108	(\$183,551)	\$7,720,325	\$4,802,768
Net Income	\$217,880	\$2,787	\$215,093	(\$450,310)	\$671,110	(\$1,121,420)	\$584,599	\$1,034,910

ExED Financials - Balance Sheet

End of Nov 2021

Balance Sheet for Board Financial Package

Financial Row	Amount
ASSETS	
Current Assets	
Cash	\$1,979,053
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$43,464
9123-1045 - Cash in Bank - Capital One - Savings 3459	\$11
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$141,402
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$749,097
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$1,044,928
Total Cash	\$1,978,903
Petty Cash	
9139-1045 - Petty Cash - Ocean	150
Total Petty Cash	\$150
Total Cash	\$1,979,053
Accounts Receivable	\$5,239
9291 - Due from Grantor Governments	5,239
Total Accounts Receivable	\$5,239
Due From Others	\$2,286
9351 - Due From Others - General	\$2,286
Total Due From Others	\$2,286
Prepaid Expenses	\$4,395
9332 - Prepaid Expenses	\$4,395
Total - Prepaid Expenses	\$4,395
Total Current Assets	\$1,990,972
Fixed Assets	\$56,632,517
9410 - Land	0
9420 - Improvement of Sites	57,571,522
9425 - Accumulated Depreciation - Sites	(947,026)
9430 - Buildings	3,478
9435 - Accumulated Depreciation - Buildings	(3,478)
9440 - Computers/Equipment	66,857
9445 - Accumulated Depreciation - Computers/Equipment	(59,132)
9446 - Furniture	6,061
9447 - Accumulated Depreciation - Furniture	(5,767)
9450 - Work in Progress	0
Total Fixed Assets	\$56,632,517
Total ASSETS	\$58,623,489
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$77,688
9501 - Accounts Payable Posting	72,567
9516 - Accrued Payable	5,120
Total Accounts Payable	\$77,688
Payroll Liabilities	\$54,358
9527 - State Tax Withholding	794
9531 - SUI - State Unemployment Insurance	2,896
9533 - STRS - State Teachers Retirement System	46,734
9543 - Other Retirement Benefits	2,812
9545 - Salaries Payable	1,122
Total Payroll Liabilities	\$54,358
Due to Others	\$1,307,856
9591 - Due to Grantor Governments	26,667
9651 - Deferred Revenue	1,281,189
Total Due to Others	\$1,307,856
Total Current Liabilities	\$1,439,901
Long Term Liabilities	\$11,485,158
9672 - Long Term Loans	11,485,158
Total Long Term Liabilities	\$11,485,158
Total Liabilities	\$12,925,059
Equity	
Beginning Fund Balance	\$45,994,032

ExED Financials - Balance Sheet End of Nov 2021

Other	
9793 - Board Designated Unrestricted Funds	\$154,707
Total Other	\$154,707
Net Income	(\$450,310)
Total Equity	\$45,698,429
Total Liabilities & Equity	\$58,623,489

Ocean Charter November Check Register ExED (Consolidated)

Check #	Vendor Name	Date	Description	Amount
STD11/01/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	11/1/2021	10/29/21 - PAYROLL - 403B	2,902.53
STD11/01/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	11/1/2021	10/29/21 - UNION DUES LOCAL CHAPTER	166.95
2002791	CALIFORNIA TEACHERS ASSOCIATION	11/2/2021	10/15/21 - UNION DUES CTA	1,823.22
A001944	SYNCHRONY BANK/AMAZON	11/2/2021	STEAM IRONS	358.45
A001945	CHARTER'S CHOICE EDUCATIONAL SERVICES	11/2/2021	10/21- INFORMAL COUNSELING SERVICES	4,286.25
A001946	TEACHERS ON RESERVE	11/2/2021	10/11/21-10/15/21 - SUBSTITUTE SERVICES	1,018.51
A001947	FRONTIER COMMUNICATIONS-0522	11/2/2021	10/19/21 - 11/18/21 - INTERNET ROUTER	319.97
A001948	VISION SERVICE PLAN INC	11/2/2021	11/21 - ADJUSTMENTS	1,010.34
A001949	WAXIE SANITARY SUPPLY	11/2/2021	HAND SANITIZER GEL	352.59
P007140	BLUE SHIELD OF CALIFORNIA	11/2/2021	11/21 - HEALTH PREMIUM	37,918.88
P007141	HESS & ASSOCIATES, INC.	11/2/2021	FY21-22 ANNUAL FEE	525.00
P007142	KABAZON WATERS	11/2/2021	10/20/21 - WATER DELIVERY	111.32
P007143	LOS ANGELES DEPT. OF WATER AND POWER	11/2/2021	09/22/21 - 10/20/21 - ELECTRIC, WATER, FIRE	5,505.13
P007144	MERCURIUS SPECIALTY SCHOOL & ART SUPPLY	11/2/2021	BEE SWAX	59.50
P007145	ANNA RAINVILLE	11/2/2021	09/15/21-09/17/21 - OBSERVATION & MENTORING	1,982.83
P007146	SEMA, INC.	11/2/2021	LEASE CREDIT	569.09
P007147	CITY OF LOS ANGELES - OFFICE OF FINANCE	11/2/2021	ALARM PERMIT #0550814-85	26.00
P007148	HARBOR BUILDING MAINTENANCE, INC	11/2/2021	11/21 - JANITORIAL SERVICES	14,080.00
2002792	KELLEY MAJOR	11/3/2021	10/18/21 - UNITED AIRLINES - TEACHER CONFERENCE	77.00
2002793	SETH GREENBERG	11/3/2021	AMAZON - BATTERY AND CHARGER KIT - PHOTOGRAPHY CLASS	60.40
2002794	SHERWIN KIM	11/3/2021	AMAZON - RAIN MAKER, MARACAS, CHEWABLE NECKLESS	215.31
36966-ACHM	CHARTERSAFE	11/3/2021	12/21 - WORKERS' COMPENSATION	19,939.00
500383	STV CONSTRUCTION INC.	11/12/2021	09/21 - CONSTRUCTION SERVICES - REQ 84	157.50
500384	RED HOOK CAPITAL PARTNERS II LLC	11/12/2021	09/21 - DEVELOPMENT FEE - REQ84	5,313.50
500385	TAO ROSSINI, A PROFESSIONAL CORPORATION	11/12/2021	09/21 - LEGAL SERVICES - REQ84	157.50
500386	FARNSWORTH GROUP, INC.	11/12/2021	09/21 - PROFESSIONAL SERVICES - REQ84	890.00
500387	JAMES BUSH	11/12/2021	07/21-09/21 - FACILITIES CONSULTANT - REQ84	5,875.00
500388	CANNON DESIGN	11/12/2021	09/21 - ARCHITECTURAL SERVICES - REQ 84	1,550.86
1268M	MUSEUM OF TOLERANCE	11/12/2021	FIELD TRIP	612.00
A002167	FRONTIER COMMUNICATIONS-6072	11/12/2021	10/24/21 - 11/23/21 - PHONE SERVICE	703.24
A002168	WAXIE SANITARY SUPPLY	11/12/2021	HAND SANITIZER GEL	728.72
A002169	WELLS FARGO FINANCIAL LEASING, INC.	11/12/2021	11/26/21 - 12/25/21 - COPIER LEASE	1,496.85
P007679	MARYANGEE CANO	11/12/2021	FEVER APP - FIELD TRIP - 8 ADULTS	605.20
P007680	SOCALGAS	11/12/2021	09/27/21 - 10/27/21 - GAS CHARGES	306.74
P007681	ATHENS SERVICES	11/12/2021	11/21 - TRASH SERVICE	666.37
P007682	COMPANION CORPORATION	11/12/2021	LASER LABELS	2,499.36
P007693	GRADALIS WALDORF CONSULTING & SERVICES LLC	11/12/2021	TEACHER TRAINING TUITION - UNDERSTANDING WALDORF EDUCATION	8,311.00
STD07/26/21PINN-39A_ACHM	PINNER CONSTRUCTION CO. INC	11/12/2021	07/21 - CONSTRUCTION SERVICES RETAINAGE - PANAMA SITE. REQ 84	14,486.20
STD07/26/21PINN_ACHM	PINNER CONSTRUCTION CO. INC	11/12/2021	07/21 - CONSTRUCTION SERVICES - REQ84	275,237.76
STD09/30/21PINN-40A_ACHM	PINNER CONSTRUCTION CO. INC	11/12/2021	09/21 - CONSTRUCTION SERVICES RETAINAGE - PANAMA SITE - REQ84	3,827.25
STD09/30/21PINN_ACHM	PINNER CONSTRUCTION CO. INC	11/12/2021	09/21 - CONSTRUCTION SERVICES - PANAMA - REQ84	72,717.75
1269M	KASSANDRA ESCAMILLA	11/15/2021	11/15/21 - PAYROLL CHECK - K. ESCAMILLA	766.88
A002199	SYNCHRONY BANK/AMAZON	11/16/2021	ICE MAKER	1,501.33
A002200	PRN NURSING CONSULTANTS	11/16/2021	HEALTH CARDS	3,767.80
A002201	TEACHERS ON RESERVE	11/16/2021	11/01/21 - 11/05/21 - SUBSTITUTE SERVICES	343.76
A002202	EIDE BAILLY LLP	11/16/2021	FY20/21 - AUDIT SERVICES	5,000.00
E001999	RIVERSIDE ASSESSMENTS	11/16/2021	EASY CBM RENEWAL	3,371.76
P007825	KABAZON WATERS	11/16/2021	WATER	105.53
P007826	MERCURIUS SPECIALTY SCHOOL & ART SUPPLY	11/16/2021	WOODEN HOLDERS	105.01
P007827	WEECARE, INC.	11/16/2021	FEVER FREE APP	827.00
P007828	BAY AREA CENTER FOR WALDORF TEACHER TRAINII	11/16/2021	2021 EC CONFERENCE - KELLEY MAJOR	125.00
P007829	YOUNG, MINNEY & CORR LLP	11/16/2021	10/21 - LEGAL SERVICES	1,423.10
STD11/15/21LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	11/16/2021	11/15/21 - PAYROLL - 403B	2,862.75

Ocean Charter November Check Register ExED (Consolidated)

Check #	Vendor Name	Date	Description	Amount
STD11/16/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	11/16/2021	11/15/21 - UNION DUES LOCAL CHAPTER	166.95
2002795	MERRIE SCHMIDT	11/17/2021	STAPLES - BINDER CLIPS, ZEBRA REFILLS, COLOR CODE ITEMS	47.07
2002796	ALLISON TENOLD	11/17/2021	AMAZON - CLIPS, BEAN BAGS, STICKS, WASH CLOTHES, CARDS	229.06
2002797	CARLOS CASTILLO	11/17/2021	NORTHGATE - DAY OF THE DEAD ITEMS	118.33
2002798	TOMOKO HIROTA	11/17/2021	COSTCO - AFTERCARE SNACKS	82.50
2002799	BRENAN YACK	11/17/2021	WALGREENS - LIGHTER, IODINE SOLUTION	57.94
2002800	MARYANGEE CANO	11/17/2021	SMART & FINAL - BAKING SHEETS & FOOD BASKETS	502.25
2002801	GANTCHO BATCHKAROV	11/17/2021	MICHAELS - CHARCOAL, ERASERS	527.71
STD10/28/21CCU0677M	CALIFORNIA CREDIT UNION - 0677	11/18/2021	STATEMENT ENDING 10/28/21	14.95
E002129	STAPLES BUSINESS ADVANTAGE	11/23/2021	ELECTRIC PENCIL SHARPENER	419.69
P008254	MARYANGEE CANO	11/23/2021	DICK'S SPORTING GOODS - BASKETBALLS - AFTER SCHOOL	734.28
1270M	ETTA JOHNSON	11/24/2021	11/24/21 - PAYROLL CHECK - E. JOHNSON	465.61
STD10/28/21CCU1650M	CALIFORNIA CREDIT UNION - 1650	11/26/2021	STATEMENT ENDING 10/28/21	3,718.79
STD11/30/21OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	11/30/2021	11/30/21 - UNION DUES LOCAL CHAPTER	166.95
				516,903.07

ExED
ExED (Consolidated)
Ocean Credit Card Activity Report
Nov 2021

To be used for monthly GL review.

Document Number	Obj Code	Object Title	Document Date	Accounting Period	Line Description	Resource/Grant	ID	Debit	Credit
CALIFORNIA CREDIT UNION - 0677									
STD10/28/21CCU0677									
	4211	Books & Other Reference Materials	10/28/2021	11/30/2021	AUDIBLE - ONLINE MEMBERSHIP	UNRESTRICTED	GENERAL	0.00	0.00
	5311	Dues & Memberships	10/28/2021	11/30/2021	JOTFORM - YEARLY MEMBERSHIP ONLINE FORMS	UNRESTRICTED	GENERAL	14.95	29.00
	5861	Non Instructional Software	10/28/2021	11/30/2021	MICROSOFT - MEMORY SPACE ON DIRECTORS COMPUTER	UNRESTRICTED	GENERAL	5.00	
Total - STD10/28/21CCU0677								19.95	29.00
CALIFORNIA CREDIT UNION - 0677									
CALIFORNIA CREDIT UNION - 1650									
STD10/28/21CCU1650									
	4311	Student Materials	10/28/2021	11/30/2021	HOME DEPOT - ELECTRICAL TESTER KIT, SCRUB BRUSH, ROLLER KN	UNRESTRICTED	WOODWORKIN	203.42	
	4391	Food (Non Nutrition Program)	10/28/2021	11/30/2021	COSTCO - SMOOTHIES, PLUMS, YOGURT, GRAPES	UNRESTRICTED	AFTERCARE	340.40	
	4391	Food (Non Nutrition Program)	10/28/2021	11/30/2021	COSTCO - FRUITS, CRACKERS, YOGURT	UNRESTRICTED	AFTERCARE	448.72	
	4391	Food (Non Nutrition Program)	10/28/2021	11/30/2021	COSTCO - PLUMS	UNRESTRICTED	AFTERCARE		5.99
	4399	All Other Supplies	10/28/2021	11/30/2021	HOME DEPOT - POPLAR BOARDS, BOARDS, SANDPAPER SHEETS	UNRESTRICTED	WOODWORKIN	651.61	
	4399	All Other Supplies	10/28/2021	11/30/2021	FILTER BUY - AIR FILTERS - HVAC SYSTEMS	UNRESTRICTED	GENERAL	831.65	
	5311	Dues & Memberships	10/28/2021	11/30/2021	FRONTSTREAM - YEARLY SUBSCRIPTION FOR SILENT AUCTION	UNRESTRICTED	SILENT AUCTIC	137.50	
	5831	Advertisement & Recruitment	10/28/2021	11/30/2021	CRAIGSLIST.ORG - JOB POSTING	UNRESTRICTED	GENERAL	135.00	
	5861	Non Instructional Software	10/28/2021	11/30/2021	APPLE - MEMORY SPACE ON DIRECTORS COMPUTER	UNRESTRICTED	GENERAL	2.99	
	5861	Non Instructional Software	10/28/2021	11/30/2021	WEECARE FEVER - COVID APP	OTHER RESTRIC	LACOE COVID	728.00	
	5861	Non Instructional Software	10/28/2021	11/30/2021	MICROSOFT - MONTHLY SUBSCRIPTION - ADMIN TEAM	UNRESTRICTED	GENERAL	3.25	
	5861	Non Instructional Software	10/28/2021	11/30/2021	VIMEO - VIDEO SHARING	UNRESTRICTED	GENERAL	84.00	
	5861	Non Instructional Software	10/28/2021	11/30/2021	MICROSOFT - OFFICE 365 PROPLUS	UNRESTRICTED	GENERAL	11.25	
	5861	Non Instructional Software	10/28/2021	11/30/2021	INTUIT - ONLINE BOOK KEEPING FOR AFTERCARE	UNRESTRICTED	AFTERCARE	50.00	
	5999	Other Communications	10/28/2021	11/30/2021	MAILCHIMP - MNTHLY SERVICE - ONLINE SCHOOL COMMUNICATION	UNRESTRICTED	GENERAL	51.99	
	5999	Other Communications	10/28/2021	11/30/2021	SIMPLETEXTING - EMERGENCY TEXT SYSTEM	UNRESTRICTED	GENERAL	45.00	
Total - STD10/28/21CCU1650								3,724.78	5.99
Total - CALIFORNIA CREDIT UNION - 1650									
								3,724.78	5.99

OCEAN CHARTER SCHOOL

2021-22 Cash Flow Forecast

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

Actuals as of 11/30/2021

			# of months remaining in FY													FORECAST	Budget Variance	
	State Schedule:		12	11	10	9	8	7	6	5	4	3	2	1	Jul-21 - Jun-22		Better / (Worse)	% Better / (Worse)
	District Schedule:		P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1				
	2021-22 Budget	2021-22 Trend	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	ACTUAL Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual			
4 - State Apportionment Schedule, June Deferral Only, Paid on a Lag			0%	5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%			
1 - District Apportionment Schedule, Paid on Time			6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0			
# of School Days in Month			0	11	19	21	16	13	19	15	22	15	21	8		180		
Enrollment	571	560														560	(11)	-2%
Unduplicated Pupil Percentage	24%	24%														24%	-	0%
ADA	536.74	510.88														510.88	(26)	
Income																		
8011-8098 - Local Control Funding Formula Sources																		
8011 Local Control Funding Formula	1,976,712	1,875,610	-	104,067	104,067	187,321	187,321	175,783	175,783	175,783	141,363	141,363	141,363	141,363	200,031	1,875,610	(101,102)	-5%
8012 Education Protection Account	1,291,910	1,229,666	-	-	-	295,986	-	-	320,125	-	-	277,291	-	-	336,264	1,229,666	(62,244)	-5%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	1,574,307	1,498,457	93,624	187,248	124,832	-	124,832	124,832	124,832	223,795	111,898	111,898	111,898	111,898	46,871	1,498,457	(75,850)	-5%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8011-8098 - Local Control Funding Formula Sources	4,842,929	4,603,733	93,624	291,315	228,899	483,307	312,153	300,616	620,741	399,579	253,261	530,552	253,261	253,261	583,166	4,603,733	(239,196)	-5%
8100-8299 - Federal Revenue																		
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8221 Child Nutrition - Federal	-	189,848	-	-	-	-	-	\$22,161.73	23,638	15,737	12,257	20,040	15,821	23,204	56,989	189,848	189,848	100%
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291 Title I	39,818	39,818	-	-	-	9,826	-	-	9,955	-	-	9,955	-	-	10,083	39,818	-	-
8292 Title II	8,819	8,819	-	-	-	-	2,201	-	2,205	-	-	2,205	-	-	2,209	8,819	-	-
8294 Title III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Title IV, SSAE	10,000	10,000	-	-	-	-	-	-	2,500	-	-	2,500	-	-	5,000	10,000	-	-
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 All Other Federal Revenue	122,927	189,973	-	-	20,814	2	-	-	-	-	-	142,480	-	-	26,677	189,973	67,047	55%
Total 8100-8299 - Other Federal Income	181,564	438,458	-	-	20,814	9,828	2,201	22,162	38,298	15,737	12,257	177,179	15,821	23,204	100,958	438,458	256,895	141%
8300-8599 - Other State Revenue																		
8520 Child Nutrition - State	-	10,936	-	-	-	-	-	1,277	1,362	907	706	1,154	911	1,337	3,283	10,936	10,936	100%
8550 Mandate Block Grant	9,156	9,156	-	-	-	-	-	9,156	-	-	-	-	-	-	-	9,156	-	-
8561 State Lottery - Non Prop 20	87,489	83,806	-	-	-	-	-	-	20,952	-	-	20,952	-	-	41,903	83,806	(3,682)	-4%
8562 State Lottery - Prop 20	34,888	33,420	-	-	-	-	-	-	-	-	-	-	-	-	33,420	33,420	(1,468)	-4%
8560 Lottery Revenue	122,377	117,226	-	-	-	-	-	-	20,952	-	-	20,952	-	-	75,323	117,226	(5,151)	-4%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 State Revenue - Other	450,811	430,471	-	-	-	-	39,214	-	-	-	-	107,618	-	-	283,639	430,471	(20,340)	-5%
Total 8300-8599 - Other State Income	582,343	567,789	-	-	-	-	39,214	10,432	22,313	907	706	129,724	911	1,337	362,245	567,789	(14,555)	-2%
8600-8799 - Other Local Revenue																		
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 Food Service Sales	41,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(41,416)	-100%
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest & Dividend Income	-	-	63	68	64	61	6	-	-	-	-	-	-	-	(262)	-	-	-
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682 Childcare & Enrichment Program Fees	350,000	350,000	-	1,223	50,672	21,476	12,790	25,278	36,944	29,167	42,778	29,167	40,833	59,673	350,000	-	-	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8692 Grants	2,400	2,400	-	-	-	-	-	-	-	400	-	-	-	2,000	2,400	-	-	
8694 In Kind Donations - Capital Campaign (forecast only)	-	150,000	-	-	-	-	-	72,437	2,447	22,900	1,278	-	243	5,478	45,216	150,000	150,000	100%
8695 Contributions & Events	451,288	290,741	2,384	21,943	3,868	32,794	73,558	65,470	6,041	78,569	19,452	3,042	20,368	(36,748)	290,741	(160,546)	-36%	
8696 Other Fundraising	150,000	18,134	-	-	-	-	4,700	4,700	4,700	4,700	4,700	4,700	4,700	(14,766)	18,134	(131,866)	-88%	

OCEAN CHARTER SCHOOL

2021-22 Cash Flow Forecast

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Actuals as of 11/30/2021

State Schedule:
District Schedule:

of months remaining in FY

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-1 P-1 P-1 P-1
P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1

	2021-22		ACTUAL												FORECAST		Budget Variance	
	Budget	Trend	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)
8697 E-Rate - LAUSD Augmentation Rev (forecast only)	1,702,985	1,702,985	-	26,105	443	262,339	380,213	-	-	-	-	-	-	1,033,885	-	1,702,985	-	-
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 All Other Local Revenue	-	35,000	12,396	77,315	(0)	0	-	-	-	-	-	-	-	-	-	89,711	89,711	100%
8792 Transfers of Apportionments - Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8600-8799 - Other Income-Local	2,698,089	2,549,261	14,844	126,653	55,046	316,671	471,267	167,885	50,132	135,736	68,208	36,908	66,145	1,049,522	44,953	2,603,972	(94,117)	-3%
Prior Year Adjustments																		
8999 Other Prior Year Adjustment	-	1,411	1,303	108	-	-	-	-	-	-	-	-	-	-	-	1,411	1,411	100%
Total Prior Year Adjustments	-	1,411	1,303	108	-	-	-	-	-	-	-	-	-	-	-	1,411	1,411	100%
TOTAL INCOME	8,304,924	8,160,651	109,771	418,076	304,759	809,806	824,835	501,095	731,484	551,958	334,432	874,362	336,138	1,327,323	1,091,322	8,215,362	(89,562)	-1%
Expense																		
1000 - Certificated Salaries																		
1110 Teachers' Salaries	1,572,637	1,457,371	-	125,164	128,944	129,574	129,364	132,979	130,281	130,281	130,281	130,281	130,281	159,940	-	1,457,371	115,266	7%
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teachers' Salaries - Substitute	55,507	152,214	-	5,550	12,838	11,388	10,980	12,022	11,630	14,371	14,371	13,588	15,546	11,630	-	133,915	(78,408)	-141%
1175 Teachers' Salaries - Stipend/Extra Duty	16,000	16,000	-	27,196	(2,013)	525	840	-	-	-	-	-	-	-	-	26,549	(10,549)	-66%
1211 Certificated Pupil Support - Librarians	-	-	-	-	632	-	248	-	-	-	-	-	-	-	-	880	(880)	100%
1213 Certificated Pupil Support - Guidance & Counseling	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	100%
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Certificated Supervisors' & Administrators' Salaries	220,456	231,360	17,692	17,692	17,692	17,692	17,692	19,280	19,280	19,280	19,280	19,280	19,280	27,220	-	231,360	(10,903)	-5%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	1,904,600	1,896,945	17,692	175,602	158,093	159,179	159,123	164,281	161,191	163,933	163,933	163,150	165,108	198,789	-	1,850,074	54,526	3%
2000 - Classified Salaries																		
2111 Instructional Aide & Other Salaries	622,459	672,965	32,862	41,284	81,613	79,398	64,366	44,044	40,985	62,393	62,393	56,277	71,568	40,985	-	678,169	(55,709)	-9%
2121 After School Staff Salaries	223,018	136,982	-	624	1,683	3,392	3,396	9,075	8,377	13,263	13,263	11,867	15,357	8,377	-	88,672	134,346	60%
2131 Classified Teacher Salaries	266,599	202,098	-	19,327	14,360	21,031	21,119	19,528	19,528	19,528	19,528	19,528	19,528	19,528	-	212,533	54,066	20%
2200 Classified Support Salaries	110,433	140,254	400	1,212	2,107	6,713	5,848	10,633	10,106	13,797	13,797	12,743	15,380	10,106	-	102,841	7,591	7%
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Classified Office Staff Salaries	382,918	296,017	25,870	30,483	34,692	31,108	30,679	25,093	24,559	28,298	28,298	27,230	29,901	25,973	-	342,185	40,733	11%
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2000 - Classified Salaries	1,605,427	1,448,316	59,132	92,930	134,455	141,642	125,408	108,372	103,554	137,280	137,280	127,644	151,734	104,969	-	1,424,400	181,027	11%
3000 - Employee Benefits																		
3111 STRS - State Teachers Retirement System	350,477	349,182	2,925	33,086	29,215	29,103	27,549	30,148	29,625	30,089	30,089	29,956	30,288	35,987	-	338,060	12,417	4%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	89,196	79,456	3,666	4,386	7,430	7,901	6,890	5,857	5,559	7,650	7,650	7,052	8,546	5,646	-	78,234	10,962	12%
3331 MED - Medicare	50,895	48,506	1,114	3,831	4,199	4,315	4,084	3,953	3,839	4,368	4,368	4,217	4,594	4,404	-	47,285	3,610	7%
3401 H&W - Health & Welfare	362,675	400,841	64,266	28,660	30,516	34,641	32,919	32,919	32,919	36,000	36,000	36,000	36,000	36,000	-	400,841	(38,166)	-11%
3501 SUI - State Unemployment Insurance	17,550	16,726	384	1,321	1,448	1,408	1,408	1,363	1,324	1,506	1,506	1,454	1,584	1,519	-	16,305	1,245	7%
3601 Workers' Compensation Insurance	93,710	49,618	12,087	(13,496)	4,029	4,029	-	8,058	4,029	4,029	4,029	4,029	5,300	-	-	32,094	61,616	66%
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	42,705	38,526	2,503	2,857	3,005	2,720	2,555	2,883	2,755	3,652	3,652	3,395	4,036	2,792	-	36,803	5,902	14%
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 - Employee Benefits	1,007,209	982,854	86,945	60,645	79,841	84,198	75,405	85,182	80,049	87,293	87,293	87,374	85,048	50,349	-	949,622	57,587	6%
4000 - Supplies																		
4111 Core Curricula Materials	28,100	28,100	408	-	8,693	-	-	2,714	2,714	2,714	2,714	2,714	2,714	2,714	-	28,100	-	-
4211 Books & Other Reference Materials	1,415	1,415	92	1,133	2,015	1,313	239	-	-	-	-	-	-	-	-	4,792	(3,377)	-239%
4311 Student Materials	107,869	136,869	7,481	10,637	49,175	4,788	1,954	8,976	8,976	8,976	8,976	8,976	8,976	8,976	-	136,869	(29,000)	-27%
4351 Office Supplies	4,528	4,528	86	-	1,906	474	1,069	142	142	142	142	142	142	142	-	4,528	-	-
4371 Custodial Supplies	10,251	10,251	921	2,484	861	884	3,116	284	284	284	284	284	284	284	-	10,251	-	-
4391 Food (Non Nutrition Program)	14,240	14,240	1,677	2,166	767	635	1,496	1,071	1,071	1,071	1,071	1,071	1,071	1,071	-	14,240	-	-
4392 Uniforms	1,676	1,676	-	-	-	-	-	239	239	239	239	239	239	239	-	1,676	-	-
4393 PE & Sports Equipment	2,234	2,234	-	-	-	-	436	257	257	257	257	257	257	257	-	2,234	-	-
4395 Before & After School Program Supplies	2,050	2,050	285	-	-	-	795	139	139	139	139	139	139	139	-	2,050	-	-
4399 All Other Supplies	32,500	32,500	933	999	2,155	(1,273)	2,226	3,923	3,923	3,923	3,923	3,923	3,923	3,923	-	32,500	-	-

Actuals as of 11/30/2021

			# of months remaining in FY													FORECAST		Budget Variance		
			12	11	10	9	8	7	6	5	4	3	2	1	Jul-21 - Jun-22		Better / (Worse)	% Better / (Worse)		
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21	Jun-22			
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							
4390 Other Supplies	52,700	52,700	-	-	-	-	-	5,629	5,629	5,629	5,629	5,629	5,629	-	52,700	-	-	-		
4411 Non Capitalized Equipment	12,500	12,500	229	131	16,697	-	781	-	-	-	-	-	-	-	17,839	-	(5,339)	-43%		
4711 Nutrition Program Food & Supplies	47,135	104,862	-	1,208	33,984	-	10,705	\$12,945.60	\$9,844.79	\$14,388.53	\$11,359.37	\$16,660.41	\$11,359.37	(17,593)	104,862	(57,727)	-122%			
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 4000 - Supplies	264,498	351,225	12,113	18,758	116,253	6,822	22,816	30,690	27,590	32,133	29,104	34,405	29,104	151	359,941	(95,443)	-36%			
5000 - Operating Services																				
5211 Travel & Conferences	34,500	34,500	230	1,187	-	3,427	147	4,215	4,215	4,215	4,215	4,215	4,215	4,215	34,500	-	-	-		
5311 Dues & Memberships	16,816	16,816	3,452	-	29	29	9,080	604	604	604	604	604	604	604	16,816	-	-	-		
5451 General Insurance	140,564	186,656	44,738	15,910	15,910	15,910	-	31,820	15,910	15,910	15,910	14,638	-	-	186,656	(46,092)	-33%			
5511 Utilities	101,364	101,364	361	10,604	14,225	(94)	4,836	10,205	10,205	10,205	10,205	10,205	10,205	10,205	101,364	-	-	-		
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5531 Housekeeping Services	122,500	122,500	28,910	14,830	14,455	14,830	14,830	4,949	4,949	4,949	4,949	4,949	4,949	4,949	122,500	-	-	-		
5599 Other Facility Operations & Utilities	90,000	90,000	76	486	267	-	26	12,735	12,735	12,735	12,735	12,735	12,735	12,735	90,000	-	-	-		
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5619 Other Facility Rentals	3,075	3,075	-	-	-	-	-	439	439	439	439	439	439	439	3,075	-	-	-		
5621 Equipment Lease	23,694	23,694	2,531	957	756	1,990	1,679	2,254	2,254	2,254	2,254	2,254	2,254	2,254	23,694	-	-	-		
5631 Vendor Repairs	6,205	6,205	-	-	-	-	-	886	886	886	886	886	886	886	6,205	-	-	-		
5812 Field Trips & Pupil Transportation	-	1,552	-	-	-	(85)	1,552	12	12	12	12	12	12	12	1,552	(1,552)	100%			
5821 Legal	40,000	40,000	2,462	1,100	(2,794)	4,565	1,423	4,749	4,749	4,749	4,749	4,749	4,749	4,749	40,000	-	-	-		
5823 Audit	10,700	10,700	5,000	-	-	-	5,000	100	100	100	100	100	100	100	10,700	-	-	-		
5831 Advertisement & Recruitment	8,244	8,244	-	1,200	90	90	135	961	961	961	961	961	961	961	8,244	-	-	-		
5841 Contracted Substitute Teachers	25,888	25,888	-	-	2,542	1,957	344	3,007	3,007	3,007	3,007	3,007	3,007	3,007	25,888	-	-	-		
5842 Special Education Services	15,000	15,000	-	-	1,928	7,806	-	752	752	752	752	752	752	752	15,000	-	-	-		
5843 Non Public School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5844 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5849 Other Student Instructional Services	63,000	103,000	-	-	-	(290)	-	14,756	14,756	14,756	14,756	14,756	14,756	14,756	103,000	(40,000)	-63%			
5852 PD Consultants & Tuition	118,000	118,000	1,531	1,900	16,622	3,038	16,622	11,184	11,184	11,184	11,184	11,184	11,184	11,184	118,000	-	-	-		
5854 Nursing & Medical (Non-IEP)	3,168	6,936	-	-	1,145	-	3,768	289	289	289	289	289	289	289	6,936	(3,768)	-119%			
5859 All Other Consultants & Services	155,050	155,050	11,883	1,166	2,317	1,640	1,102	19,563	19,563	19,563	19,563	19,563	19,563	19,563	155,050	-	-	-		
5861 Non Instructional Software	26,300	28,060	27,021	(480)	1,716	792	3,471	-	-	-	-	-	-	-	32,521	(6,221)	-24%			
5865 Fundraising Cost	26,300	26,300	600	139	384	(254)	500	3,562	3,562	3,562	3,562	3,562	3,562	3,562	26,300	-	-	-		
5871 District Oversight Fees	48,429	46,037	2,756	5,511	3,674	-	3,674	4,346	4,346	4,346	4,346	4,346	4,346	4,346	46,037	2,392	5%			
5872 Special Education Fees (SELPA)	342,612	326,105	19,976	39,951	26,634	-	26,634	26,088	26,088	53,578	26,789	26,789	26,789	26,789	326,105	16,507	5%			
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5899 All Other Expenses	32,800	32,800	2,312	1,759	2,350	761	2,652	3,281	3,281	3,281	3,281	3,281	3,281	3,281	32,800	-	-	-		
5911 Office Phone	29,139	29,139	466	-	1,274	573	1,774	3,579	3,579	3,579	3,579	3,579	3,579	3,579	29,139	-	-	-		
5913 Mobile Phone	257	257	-	-	-	-	-	37	37	37	37	37	37	37	257	-	-	-		
5921 Internet	20,000	31,835	1,072	1,800	13,958	2,433	4,813	1,108	1,108	1,108	1,108	1,108	1,108	1,108	31,835	(11,835)	-59%			
5923 Website Hosting	8,395	8,395	36	-	-	-	-	1,194	1,194	1,194	1,194	1,194	1,194	1,194	8,395	-	-	-		
5931 Postage & Shipping	1,056	1,056	113	-	670	-	16	37	37	37	37	37	37	37	1,056	-	-	-		
5999 Other Communications	711	711	76	-	31	164	97	49	49	49	49	49	49	49	711	-	-	-		
Total 5000 - Operating Services	1,513,767	1,599,875	155,602	98,020	118,184	59,282	104,176	166,762	150,852	178,341	151,552	150,280	135,642	135,642	1,604,336	(90,569)	-6%			
6000 - Capital Outlay																				
6901 Depreciation Expense	1,424,823	1,436,955	118,658	118,663	118,670	119,223	120,027	120,154	120,154	120,154	120,154	120,154	120,154	120,154	1,436,319	(11,496)	-1%			
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 6000 - Capital Outlay	1,424,823	1,436,955	118,658	118,663	118,670	119,223	120,027	120,154	120,154	120,154	120,154	120,154	120,154	120,154	1,436,319	(11,496)	-1%			
7000 - Other Outgo																				
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total 7000 - Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL EXPENSE	7,720,325	7,716,171	450,142	564,618	725,495	570,346	606,955	675,442	643,391	719,134	689,316	683,008	686,790	610,055	7,624,693	95,632	1%			
NET INCOME	584,599	444,480	(340,372)	(146,542)	(420,737)	239,460	217,880	(174,347)	88,094	(167,176)	(354,884)	191,355	(350,652)	717,268	1,091,322	590,669	6,070	1%		

OCEAN CHARTER SCHOOL

2021-22 Cash Flow Forecast

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Actuals as of 11/30/2021

			# of months remaining in FY												FORECAST	Budget Variance		
			12	11	10	9	8	7	6	5	4	3	2	1		Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)
	2021-22	2021-22	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL											
Budget	Trend	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)	% Better / (Worse)	
NET INCOME - OPERATING	156,438		(221,713)	(53,984)	(302,510)	96,344	(47,006)	(58,893)	203,548	(51,722)	(239,430)	306,809	(235,198)	(181,697)	1,091,322	174,004	17,566	
NET INCOME - Restricted	428,162		(118,658)	(92,558)	(118,227)	143,116	264,886	(115,454)	(115,454)	(115,454)	(115,454)	(115,454)	(115,454)	898,965	-	416,666	(11,496)	
Beginning Cash Balance	2,227,972	2,227,972	2,227,972	2,371,190	2,430,464	2,529,335	2,353,453	1,979,053	1,921,527	2,048,753	1,998,398	1,760,335	2,068,510	1,834,678	583,127	2,227,972	(0)	
Cash Flow from Operating Activities																		
Net Income	584,599	444,480	(340,372)	(146,542)	(420,737)	239,460	217,880	(174,347)	88,094	(167,176)	(354,884)	191,355	(350,652)	717,268	1,091,322	590,669	6,070	
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	1,165,476	1,160,587	492,150	159,053	473,119	36,265	-	-	-	-	-	-	-	-	-	1,160,587	(4,889)	
Current Year Accounts Receivable	(690,850)	(1,091,585)	-	-	-	-	-	-	-	-	-	-	-	-	(1,091,585)	(1,091,585)	(400,735)	
Change in Due from	-	-	-	-	756	-	2,023	-	-	-	-	-	-	-	-	-	2,778	2,778
Change in Accounts Payable	(297,879)	(297,879)	(123,603)	11,977	(62,591)	(48,161)	2,187	-	(77,688)	-	-	-	-	-	-	(297,879)	-	
Change in Due to	(115,901)	1,311	36,667	(5,618)	(3,333)	-	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	262	1,311	117,213	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	51,502	(13,110)	18,547	(3,187)	2,009	47,243	-	-	-	-	-	-	-	-	51,502	51,502	
Change in Prepaid Expenditures	(17,975)	(5,147)	12,829	-	(104)	-	-	-	-	-	-	-	-	(17,871)	-	(5,147)	12,829	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	(1,702,985)	(1,750,416)	-	(73,536)	(443)	(262,339)	(380,213)	-	-	-	-	-	-	(1,033,885)	-	(1,750,416)	(47,431)	
Depreciation Expense	1,424,823	1,436,319	118,658	118,663	118,670	119,223	120,027	120,154	120,154	120,154	120,154	120,154	120,154	120,154	120,154	1,436,319	11,496	
Cash Flow from Investing Activities																		
Capital Expenditures	(1,702,985)	(1,702,985)	-	(23,270)	(3,278)	(262,339)	(380,213)	-	-	-	-	-	-	(1,033,885)	-	(1,702,985)	0	
Cash Flow from Financing Activities																		
Other Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	(40,000)	(40,000)	-	-	-	-	-	-	-	-	-	-	-	-	(40,000)	(40,000)	
Ending Cash Balance	874,295	434,161	2,371,190	2,430,464	2,529,335	2,353,453	1,979,053	1,921,527	2,048,753	1,998,398	1,760,335	2,068,510	1,834,678	583,127	583,127	583,127	(291,167)	
Restricted Portion of Ending Cash Balance			1,702,985	1,676,880	1,676,437	1,414,098	1,033,885	1,033,885	1,033,885	1,033,885	1,033,885	1,033,885	1,033,885	1,033,885	-	-	-	-
Unrestricted Cash Balance - OPERATING			668,205	753,583	852,898	939,355	945,168	887,641	1,014,868	964,513	726,449	1,034,625	800,793	583,127	583,127	-	-	-